

November 6, 2020

**BSE Limited** 

Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400001

Scrip Code: 533320

**National Stock Exchange of India Limited** 

Exchange Plaza Bandra Kurla Complex Bandra (E), Mumbai – 400051

**Scrip Code: JUBLINDS** 

Sub: Outcome of Board Meeting - November 6, 2020 Re: Unaudited Financial Results for quarter and half year ended September 30, 2020

Dear Sir.

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today at 3:00 P.M. and concluded at 5:15 P.M., inter-alia, approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2020.

We enclose copies of the following:

- (a) Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2020; and
- (b) Limited Review Reports for the Unaudited Financial Results (Standalone and Consolidated) for the said period.

We request to take the same on record.

Thanking you,

Yours faithfully, For Jubilant Industries Limited

**Abhishek Mishra Company Secretary** 

Encl.: a/a

# A Jubilant Bhartia Company



**Jubilant Industries Limited** 

Plot No. 15, Knowledge Park II, Greater Noida, Distt. Gautam Budh Nagar - 201 306, UP, India Tel: +91 120 7186000

Fax: +91 120 7186140 www.jubilantindustries.com

Regd Office: Bhartiagram, Gajraula Distt. Amroha-244 223 UP. India CIN: L24100UP2007PLC032909



Review report on Unaudited Consolidated Financial Results of Jubilant Industries Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### To the Board of Directors of Jubilant Industries Limited

- We have reviewed the accompanying statement of unaudited Consolidated financial results ("the Statement") of Jubilant Industries Limited ("the Holding Company") and its subsidiaries (the Holding company and its Subsidiaries together referred to as "the Group") for the quarter and six months ended September 30, 2020, being submitted by the Holding Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India("ICAI"). A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards of auditing specified under section 143(10) of the Companies Act, 2013 and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also perform procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing regulation, to the extent applicable.
- 4. The statement includes the results of the following entities:
  - a. Jubilant Agri and Consumer Products Limited (Wholly Owned Subsidiary)
  - b. Jubilant Industries Inc. USA (Wholly Owned Subsidiary).
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BGJC & Associates LLP

Chartered Accountants

Firm Registration Number: 003304N/N500056

Pranav Jain

Partner

Membership Number: 098308

UDIN: 20098308AAAAHX6415

Place: New Delhi

Date: November 06, 2020

# Regd. Off: Bhartiagram, Gajraula, Distt. Amroha-244 223 (U.P.) CIN-L24100UP2007PLC032909

visit us at www.jubilantindustries.com Phone: +91-5924-267200 E-mail: investorsjil@jubl.com

# Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2020

		T	Quarter Ended		Half Yes	er Ended	₹ in Lahli Year Ended
s. feo.	Particulars	September 30 2620 (Unaudited)	June 30 2020 [Unaudited]	September 30 2019 (Unaudited)	September 30 2020 (Grandited)	September 30 2019 (Unaudited)	March 31 2029 (Audited)
10	Princes						
1	Income	10000		TO SERVICE CONTROL	111 535622	09/20/20/20	
	a) Reverse from operations	17,339	9,432	13,801	26,771	28,985	54,15
	b) Other operating income	52	- 31	70	83	141	24
	Total revenue from operations	17,391	9,463	13,871	26,854	29,126	54,44
2	Other income	15	53	14	68	32	1
3	Total Income (1+2)	17,406	9,516	13,885	26,922	29,158	54.67
	Expeases						
	a) Cost of materials consumed	16,725	4,627	7,551	13,352	15,467	29,41
	b) Purchases of stock-m-trade	233	85	100	318	-238	60
	<ul> <li>c) Change in inventories of finished goods, work on progress and stock in-trace</li> </ul>	(18)	202	(762)	183	207	(45
	d) Employee benefits expense	1.918	1,875	1,856	3,793	3,624	7.33
	el limance costa	351	472	551	823	1,102	7.11
	f) Depreciation and amortication expense	313	305	278	615	560	1.1
	g) Other expenses:						
	Stores, spares and packing material conturned	955	457	754	1,412	1,477	2.85
	- Other expenses	3,355	1,804	2,515	5,359	4,970	9,71
	Total Expenses	16,032	9,826	13,322	25,858	27,540	52,8
	Profit/(Loss) before exceptional Items and tax (3-4)	1,374	(310)	563	1,064	1,518	1,7
	Exceptional items					100	
	Profit/(Luss) before tax (5 - 6)	1,374	(310)	563	1,064	1,518	1,7
#	Tay expense:					area literated	
	- Current tax						
	- Minimum alternate tax			0.	- 1	× 1	
	- Deferred tax charge/(credit)						
9	Net Profit/(Loss) for the period (7 - 8)	1,374	(310)	563	1,064	1,518	1,7
	Other Comprehensive Income (OCI)				AC-14		
3	i) all items that will not be reclassified to profit or loss	(7)	161	31	(13)	20	(1
	b) income tax relating to items that will not be reclassified to profit or fors	3	2	(4)	5	(2)	
- 9	ii) a) items that will be reclassified to profit or loss	18	1291	9	(111)	2.1	
0	b) become tax relating to items that will be reclassified to another loss.						-
11	Total Comprehensive Income for the period [9 - 10]	1,388	(343)	579	1,045	1,539	1,68
	Net Profit/(Loss) attributable to:	R 14500	450000	The state of			
	Dwner of the Company	1,374	(320)	563	1,064	1,518	1.71
	Non-controlling interest						
	Offier Comprehensive Income attributable to:	1000	and the same of				
	Survey of the Company	14	(33)	16	(19)	22	47
1	Non-controlling interest		-				
1	Total Comprehensive income attributable to					20	
	Owner of the Company	1,388	[343]	579	1,045	1,539	1,61
2	Non-controlling interest	1 770	4 500	4 345			
911	Fain up share capital (Fabe value per share ₹ 10 each) Reserves excluding revaluation reserves-	1,503	1,503	1,373	1,583	1,373	1,50
	Earnings per share of \$ 10 path				8,987	6,590	7,92
	(a) Basic ( T)		49.000	2000	19.76		5,000
	(b) Dilated ( 4)	9,14	(2.06)	1, 11, 11, 11, 11	7.08	11.06	12.4
1	fol paster ( 2)	9.14	[2.06]	4.11	7.08	11.06	12.4





Consolidated Unaudited Segment wise Revenue, Results, Assets & Liabilities for the Quarter and Half Year Ended September 30, 2020 (Under Regulation 33 of the SEBI (Inting Obligations and Disclosure Regulations, 2015)

		Quarter Ended				Year Ended
Particulars					Half Year Ended	
	September 30 , 2920 (Unaudited)	June 30 2020 (Unaudiced)	September 30 2019 (Unswirted)	September 30 2020 (1/maudited)	September 30 2019 (Unaudited)	Warth 31 2020 [Audited]
1 Segment Revenue				-		
a) Agri Products	6,032	5,432	5,666	14.264	10,007	18,610
b) Performance Polymers	8,559	4.031	8,805	12,590	19,119	35,83
Total	17,391	9,465	23,871	26,854	29,126	54,44
Less Intersegment revenue						
Net sales/income from operations	17,391	9,463	13,871	26,854	29,126	54,44
2 Segment results (Profit(=)/(Loss)(-) before tax and interest from each segment) at Aut Products						
of Parformance Polymers	1,602	845	254	2,447	1,560	2.26
Total	407 2,009	1484) 391	531	1471	1,430	7,32
Less: () Interval Finance Costs)	351	472	1,425	2,400	3,230	5,19
a File coption at items			324	.04.3	1,102	3, 15
iii) Other on-allocable expenditure (net of un-allocable income)	288	229	311	513	610	1,29
Intal Profit/(Loss) before tax	1,374	(316)	563	1,064	1,515	1,729
3 Segment assets	100000	11		2,001	4,5,00	*,1.2.
at Age Products	16,578	14.531	10,665	25,578	10.668	12,914
bi Parformance Powmers	17,685	17,927	20,156	27,685		
Total segment assets	34,263	32,358	30,824	34,263	20,156	19,46
Add timaliscable corporate assets (excluding deferred tax assets)	1,551	8 586	1,845	1,551	30,824	32,379
Total assets in the Company	35,814	35,944	32,667	35,234	1,843	2,08
4 Segment Babdities	39,814	23,500	25,097	35,834	12,667	34,468
-a) Act Products	0.0014.6		2.450	W.744		
h) Performance Polymets	9,214	6,603	2,161	9,714	4,163	4,78
Total segment liabilities	7,938	8,064	9,271	7,938	9,271	9,210
	17,352	14,667	13,434	17,152	13,434	11,99
Add Un-afficable corporate habilities tescluding borrowings and deferred tax habilities	1,377	1,650	1,436	1,372	1,436	1,641
Total Robilities in the Company	18,574	16,317	14,870	18,524	14,870	15,647





# Jubilant Industries Limited STATEMENT OF CONSOLIDATED UNAUDITED ASSETS AND LIABILITIES

Sr. No.	Particulars	As at 30/09/2020 (Unaudited)	(₹ in Lakhs As at 31/03/2020 (Audited)
A	ASSETS	(Unaudited)	(Audited)
(1)	Non-current assets		
1-2	Property, plant and equipment	14,242	13,86
	Capital work-in-progress	168	91
	Goodwill	100	9,0
	Other intangible assets	214	22
	Intangible assets under development		
	Financial assets:		
	investments		
	Loans and advances	8	
	Other financial assets	30	3
	Deferred tax assets (net)	8,660	8,65
	Income tax assets (net)		
	Other non-current assets	250	24
	Total non-current assets	23,572	23,95
(2)	Current assets		
10.00	Inventories	7,551	7,42
	Financial assets:		7,14
	Investments		
	Trade receivables	10,308	9,316
	Cash and cash equivalents	181	20
	Other bank balances	146	2
	Loans and advances	9	1
	Other financial assets	82	7
	Income tax assets (net)	51	-4
	Other current assets	2,570	2,06
	Total current assets	20,902	19,169
	Total assets	44,474	43,123
8	EQUITY AND LIABILITIES		
(1)	Equity	1 1	
. *13*	Equity share capital	1,503	1,50
	Other equity	8,982	7,92
8	Total equity attributable to equity holders	10,485	9,42
(2)	Non-controlling interest		
	Total equity	10,485	9,425
(3)	Liabilities		
13/	Non-current liabilities		
	Financial habilities		
4	Borrowings	8,957	10,44
- 2	Other financial liabilities	922	1,03
	Provisions	1,197	1,15
	Deferred tes liabilities (net)		3,744
	Other non-exerent habilities		
- 0	Total non-current liabilities	11,076	12,62
	Current liabilities		
	Financial habilities		
9	Berrowings	3,456	4,55
	Trade payables:	3,730	31.2.2
	(A) total outstanding does of micro enterprises and small enterprises	226	166
	(8) total outstanding dues of creditors other than micro enterprises and	1	4.550
- 1	small enterprises	9,609	8,246
	Other financial liabilities	7,463	6,806
	Other current habilities	1,812	77
	Provisions	339	515
	Current tax liabilities (net)	8	3
	Total current liabilities	22,913	21,067
- 1			





Consolidated Statement of Unaudited Cash Flows for the Half Year Ended September 30, 2020 (₹ in Lakhs)

		Half Year Ended Sept. 30 2020 (Unaudited)	Year Ended March 31 2020 (Audited)
-	Cash flow from operating activities:		
	Net profit/(loss) before tax	1,064	1,729
	Operating cash flow before working capital changes	2,361	5,021
A.	Net cash generated from operating activities	4,011	4,727
₿.	Net cash generated/(used) in investing activities	(543)	(1,913)
C.	Net cash inflow/(outflow) in course of financing activities	(3,479)	(2,965)
D.	Effect of exchange rate changes	(11)	15
	Net increase/(decrease) in cash and cash equivalents (A+8+C+D)	(22)	(136)
	Add: Cash and cash equivalents at the beginning of the period/year	203	339
	Cash and cash equivalents at the close of the period/year	181	203



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1. The Mandation Emercial Results are available nodes trensfor section of our website at was instantingestives company and nodes Emercial Results at Corporates section of wave results as on the Company in as under

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Particulars		Quarter Ended		Half Year	Year Ended	
	Suptember 30	Notice 30	Septembre 10	Legitomber 10	September 30	March 31
	20207	26220	2019	2070	2019	2020
	(imaudHed)	[Unambied]	(treatdited)	((inanasted)	(Unrishmenta)	(hydited)
Total Revenue Incer operations	127	87	23	794	30	*61
Profit/Ji.ass] for the period before tax	111	(36)	1651	[25)	{1.49}	(227)
Net Prolit/(Local for the presid after tax	111	(36)	1651	125)	(139)	4277

- 2. As per Ind-AS 10E, Executing Segments have been defined and presented based on the segment review by the Company's Chief Operating Decision Maker to assect the performance of each segment and to make decision about the allocation of the resources. The according principles followed in the proporation of the francish results are considered supplied to according principles followed in the proporation of the francish results are considered supplied to according principles.
- 1 The nutbreak of Coronavian (COVID-19) panderes globally and in bulk and subsequent licknown by the Europeanant of India has impacted between operations of the Group except fertilisers discoon, by way of interruption in production, impuly than disciplion, unavoidability of personnel, cleaner if his down of production tacilities etc. COVID-19 pandemic and coroninary licknown has impacted the regular natures operations. The count for the person are Horizfote and compatible with those for the previous necessary to reconstruction of Group's asserts such as investments. Learn, interruption and expects to recover the correction, however, the dropp has considered information up to the date of approach of their branchal results and expects to recover the corrections. However, the impact asserts and fixed the account process given the investmentates assortance with its states and distinct in a state and distinct.
- 4 Presents periods/year lighter hard been regressed, to all arged and re-classified whether necessary to confirm to current presses a classification.

The above smoothfeel consolidated funnical results were, subjected to instead unasses by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Sucretars at its meeting hold on Ood November, 2020. The review regulf of the Mahatery Auditors is being been with the Boarday Stock Enchange and National Stock Exchange.

For Juditant Hydrotries Limited

Manu Visija CEO & Managing Director

Place: Noida Gated: 06th November, 2020



Review report on Unaudited Standalone Financial Results of Jubilant Industries Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## To the Board of Directors of Jubilant Industries Limited

- We have reviewed the accompanying statement of unaudited Standalone financial results ("the Statement") of Jubilant Industries Limited ("the Company") for the quarter and six months ended September 30, 2020, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review. Our responsibility is to express a conclusion on the statements based upon our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India ("ICAI"). A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards of auditing specified under section 143(10) of the Companies Act, 2013and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BGJC & Associates LLP

Chartered Accountants

Firm Registration Number: 003304N/N500056

Pranav Jain

Partner

Membership Number: 098308

UDIN: 20098308AAAAHW9561

Place: New Delhi

Date: November 06, 2020

Jubilant Industries Limited

Regd. Off: Bhartiagram, Gajraula, Distl. Amroba-244 223 (U.P.)

CIN-124100UP2007P1C032909

visit us at www.jubilantindustries.com

Phone: +91-5924-267200

E-mail: investorsjil@jubil.com

### Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2020

-	Particulors		Quarter Ended		ingil Ye	(* in Lakh: Year Feded	
5. No.		September 30 2026 (Unaddited)	June 30 2620 (Unaudited)	September 30 2019 (Unautited)	September 30 2026 (Unaudited)	September 30 2019 [Linaudited]	March 31 2020 (Audited)
2	Income						
	a) Revenue from operations b) Dilitet operating income	122	82	23	204	35	98
	Total revenue from operations	122	82	23	204	35	91
2	Other income	1	1	1	4	4	
3	Total income (1+2)	123	85	24	208	39	10
4	Expenses				A PARTY OF THE PAR		
	at Cost of materials consumed	34	29		63		
	b) Purchases of stock-in-trade	1 8					
	of Change in inventories of finished goods, work in progress and stock in trade.	11	(11)	= 8	- 6	- 1	
	d) Employee benefits expense	3	75	45	36	80	166
	el Finance costs			- 1		3	
	1) Deprecation and amortisation expense	2	2	3	4	5	2 1
	g) Other expenses						
	- Stores, spares and packing material consumed	24	29	5: 1	53	3 8 6	
	Other expenses	23	39	40	17	90	700
	Total Expenses	112	121	89	233	178	3.8-
5	Profit/(Loss) before exceptional items and tax (3-4)	-11	(36)	(65)	(25)	(139)	(27)
6	Exceptional items				and the second		
2	Profit/(Lass) before tax (5 - 6)	11	[36]	(65)	(25)	(139)	(27
II .	Fax expense:			1.4			A CONTRACTOR OF THE
	- Current tax		140		2.0		
- 1	Minimum alternate tax	1 - 1			+ 1	201	
a U	- Deterred tax charge/(credit)		3.3	3			
9	Net Profit/(Loss) for the period (7 - 8)	1.1	(36)	(65)	[25]	(139)	(27
101	Other Comprehensive Income (OCI)	T-02-11-11-15		744		and the state of t	
- 4	of a) deres that will not be reclassified to profit be loss	- 1	-	+:	5 1		
	b) income tax relating to items that will not be recassified to profit or lass.						
	# all deros that will be reclassified to profit or loss						
92.11	b) Income tax refuting to items that will be reclassified to profit or los:						
	Total Comprehensive income for the period (9 - 18)	11	(36)	(65)	(25)	(139)	(27)
12	Paid-up chare capital (Face value per share ₹ 50 each)	1,503	1,503	1,373	1,503	1,373	1,50
	Reserves exclusing revaluation reserves	1			28,007	26,973	28,02
4	Estrangs per share of \$10 each						
	(a) Basic ( *)	86.0	(0.24)	(0.48)	(0.36)	(1.02)	(2.02
	(b) Diluted ( T)	0.08	(0.24)	(0.48)	(0.16)	[1.02]	(2.02





# Jubilant Industries Limited STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES

(₹ in Lakhs)

Sr. No.	Particulars	As at 30/09/2020	As at 31/03/2020
		(Unaudited)	(Audited)
A	ASSETS		
(1)	Non-current assets		
	Property, plant and equipment	139	1
	Capital work-in-progress Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Financial assets:		
	Investments	29,248	29,2
	Loans and advances	23,276	d-sel y de
	Other financial assets		
	Deferred tax assets (net)		
	Income tax assets (net)		
	Other non-current assets	14	
	Total non-current assets	29,402	29,3
(2)	Current assets		
30	inventories	65	
	Financial assets:		
	investments		
	Trade receivables	60	
	Cash and cash equivalents	32	
	Other bank balances	5	-
	Loans and advances	11	
	Other financial assets	39	
	Income tax assets (net)	13	
	Other current assets	252	3
	Total current assets	477	5
	Total assets	29,879	29,9
- 1	FOLIST AND LINDLEDGE		
В	EQUITY AND LIABILITIES		
(1)	Equity		
(1)		1,503	1.5
(1)	Equity	1,503 28,007	
(1)	Equity Equity share capital	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	28,0
(1)	Equity Equity share capital Other equity Fotal equity	28,007	28,0
(2)	Equity Equity share capital Other equity Total equity Liabilities	28,007	28,0
(2)	Equity Equity share capital Other equity Fotal equity Liabilities Non-current liabilities	28,007	28,0
(2)	Equity Equity share capital Other equity Fotal equity Liabilities Financial liabilities Financial liabilities	28,007	28,0
(2)	Equity Equity share capital Other equity Fotal equity Liabilities Non-current liabilities	28,007	28,0
(2)	Equity Equity share capital Other equity Fotal equity Liabilities Financial liabilities Borrowings	28,007 29,510	28,0 29,5
(2)	Equity share capital  Other equity  Cotal equity  Liabilities  Financial liabilities  Borrowings  Other financial liabilities	28,007	28,0 29,5
(2)	Equity share capital Other equity Fotal equity Liabilities Non-current liabilities Financial liabilities Borrowings Other financial liabilities Frovisions	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Fotal equity Liabilities Von-current liabilities Financial liabilities Borrowings Other financial liabilities Frovisions Deferred tax liabilities (net)	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Fotal equity Liabilities Non-current liabilities Financial liabilities Borrowings Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Cotal equity Liabilities Non-current liabilities Financial liabilities Borrowings Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities fotal non-current liabilities	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Cotal equity Liabilities Non-current liabilities Financial liabilities Borrowings Other financial liabilities Frovisions Deferred tas liabilities (net) Other non-current liabilities Cotal non-current liabilities Cotal non-current liabilities	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Ciabilities Von-current liabilities Financial liabilities Borrowings Other financial liabilities Frovisions Deferred tax liabilities (net) Other non-current liabilities Cotter financial liabilities Frotal non-current liabilities Cotter financial liabilities Cotter financial liabilities Cotter financial liabilities Cotter financial liabilities Financial liabilities Borrowings Trade payables:	28,007 29,510	1.5 28.0 <b>29.</b> 5
(2)	Equity share capital Other equity  Ciabilities Von-current liabilities Financial liabilities Borrowings Other financial liabilities Frovisions Deferred tax liabilities (net) Other non-current liabilities  Current liabilities  Formancial liabilities  Formancial liabilities  Current liabilities  Financial liabilities  Financial liabilities  Financial liabilities  Formancial liabilities	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Ciabilities Von-current liabilities Financial liabilities Foreigns Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities Current liabilities Financial liabilities Foreigns Current liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Borrowings Trade payables:  [A) total outstanding dues of micro-enterprises and small enterprises [B) total outstanding dues of creditors other than micro-enterprises and	28,007 29,510	28,0 29,5
(2)	Equity share capital  Other equity  Ciabilities  Non-current liabilities  Financial liabilities  Borrowings  Other financial liabilities  Provisions  Deferred tax liabilities (net) Other non-current liabilities  Current liabilities  Current liabilities  Financial liabilities  Financial liabilities  Current liabilities  Financial liabilities  Financial liabilities  Borrowings  Trade payables:  [A) total outstanding dues of micro enterprises and small enterprises  [B) total outstanding dues of creditors other than micro enterprises and small enterprises	28,007 29,510	28,0 29,5
(2)	Equity share capital  Other equity  Total equity  Liabilities  Non-current liabilities  Financial liabilities  Borrowings  Other financial liabilities  Provisions  Deferred tax liabilities (net)  Other non-current liabilities  Financial liabilities  Foral non-current liabilities  Current liabilities  Financial liabilities  Financial liabilities  Financial liabilities  Financial liabilities  Financial liabilities  Other financial liabilities  (A) total outstanding dues of micro enterprises and small enterprises  [B) total outstanding dues of creditors other than micro enterprises and small enterprises  Other financial liabilities	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Fotal equity Liabilities Non-current liabilities Financial liabilities Formings Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities Fotal non-current liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Gurrent liabilities Financial liabilities Our enterprises Burrowings Trade payables: [A) total outstanding dues of micro enterprises and small enterprises [B) total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Fotal equity Liabilities Non-current liabilities Financial liabilities Formings Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities Fetal non-current liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Gurrent liabilities Financial liabilities Other botal outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities Other current liabilities	28,007 29,510	28,0 29,5
(2)	Equity share capital Other equity Fotal equity Liabilities Non-current liabilities Financial liabilities Formings Other financial liabilities Provisions Deferred tax liabilities (net) Other non-current liabilities Fotal non-current liabilities Financial liabilities Financial liabilities Financial liabilities Financial liabilities Gurrent liabilities Financial liabilities Our enterprises Burrowings Trade payables: [A) total outstanding dues of micro enterprises and small enterprises [B) total outstanding dues of creditors other than micro enterprises and small enterprises Other financial liabilities Other current liabilities	28,007 29,510 17 7 55 228 21	28,0 29,5



# Standalone Statement of Unaudited Cash Flows for the Half Year Ended September 30, 2020 (\* in Lakhs)

		Haif Year Ended Sept. 30 2020 (Unaudited)	Year Ended March 31 2020 (Audited)
	Cash flow from operating activities:		
	Net profit/(loss) before tax	(25)	(277)
	Operating cash flow before working capital changes	(24)	(265)
Α.	Net cash generated from operating activities	(61)	(260)
В	Net cash generated/(used) in investing activities	68	(1,023)
C	Net cash inflow/(outflow) in course of financing activities	-	1,253
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	7	(30)
	Add: Cash and cash equivalents at the beginning of the period/year	25	55
	Cash and cash equivalents at the close of the period/year	32	25





### Notes:

- 1. As the company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating segment is not applicable to it.
- 2. The outbreak of Coronavirus (COVID-19) pandemic globally and in India and subsequent kickdown by the Government of India has impacted business operations of the Company, by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lock down of production facilities etc. COVID-19 pandemic and consequent lockdown has impacted the regular business operations. The results for the period are therefore not comparable with those for the previous periods. In assessing the recoverability of Company's assets such as Investments, Loans, intangible assets. Deferred Tax Assets, Trade receivable, inventories etc., the Company has considered internal and external information up to the date of approval of these financial results and expects to recover the carrying amount of the assets. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration.
- 3. Previous periods/year figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
- 4. The above unaudited standalone financial results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on O6th November, 2020. The review report of the Statutory Auditors is being filled with the Bombay Stock Exchange and National Stock Exchange.

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For Jubilant Industries Limited

CEO & Managing Director

Place: NOIDA

Dated: 06th November, 2020