

Jhandewalas Foods Limited

Provisional Un-audited Balance Sheet as at 31st December 2019

	Note No.	As at December 31,2019	As at March 31,2019
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	102,603,580	102,603,580
(b) Reserves and Surplus	2	(21,165,620)	64,147,456
		81,437,960	166,751,036
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	34,658,877	81,128,360
(b) Deferred tax liabilities (Net)	4	2,262,271	2,262,271
(c) Other long term liabilities	5	-	-
(d) Long-term provisions	6	2,999,906	2,276,764
		39,921,054	85,667,395
(3) Current Liabilities			
(a) Short-term borrowings	7	402,624,307	435,364,668
(b) Trade Payables	8	110,165,963	107,480,476
(c) Other current liabilities	9	74,400,823	61,293,330
(d) Short-term provisions	10	197,670	153,516
		587,388,762	604,291,989
TOTAL		708,747,777	856,710,420
II. ASSETS			
(1) Non-current Assets			
(a) Fixed assets	11	157,671,620	44,488,886
(b) Non-current investment		-	-
(c) Long-term Loans and advances	12	2,257,708	2,301,815
(d) Other non-current assets	13	45,512	4,482,765
		159,974,839	51,273,466
(2) Current Assets			
(a) Inventories	14	163,062,664	249,830,717
(b) Trade receivables	15	325,940,526	480,547,329
(c) Cash and cash equivalents	16	2,157,467	18,073,031
(d) Short-term loans and advances	17	4,610,676	3,830,747
(e) Other current assets	18	53,001,604	53,155,130
		548,772,937	805,436,954
TOTAL		708,747,777	856,710,420

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Statement of Provisional un-audited Profit & Loss for the period from 1st April 2019 to 31st December 2019

	Note No.	For the Period from 1st April 2019 to 31st December 2019	For the Period from 1st April 2018 to 31st March 2019
I. Revenue	19	318,794,940	1,548,893,562
II. Other Income	20	10,369,810	824,318
III. Total Revenue (I + II)		329,164,750	1,549,717,880
IV. Expenses			
(a) Cost of Materials Consumed	21	324,335,163	1,494,217,884
(b) Changes in inventories of finished goods and work-in-progress	22	15,989,714	58,233,081
(c) Employee benefits expense	23	13,583,218	21,531,426
(d) Other expenses	24	28,914,787	31,345,984
(e) Finance Costs	25	27,378,061	55,393,888
(f) Depreciation and amortisation expense		4,276,883	5,063,674
Total Expenses		414,477,826	1,665,785,937
V. Profit before prior period item and tax (III-IV)		(85,313,076)	(116,068,057)
Prior Period Item		-	-
Diminution in value of Stock (Net)		-	63,305,766
VI. Profit before tax		(85,313,076)	(179,373,823)
VII. Tax Expenses			
Less: Current Tax		-	(31,483)
Less: Deferred Tax		-	-
Less: Tax adjustments		-	20,650,444
Add: Provision of Income Tax for earlier year written back		(85,313,076)	(158,691,896)
VIII. Profit for the year after tax (VI-VII)		-	(158,691,896)
VIII. Earning per share			
Basic		(8.31)	(15.47)
Diluted			