

Statement of Audited Standalone Financial Results for the Quarter and Year Ended on 31/03/2018

Rs. In Lacs other than EPS

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	3005.82	3087.44	2740.05	11467.42	10330.60
2	Other Income	64.81	69.23	88.78	339.40	295.52
3	Total income	3070.63	3156.67	2828.83	11806.82	10626.12
4	Expenses					
	(a) Cost of Materials Consumed	336.95	257.14	254.63	986.21	804.25
	(b) Purchase of Stock-in-trade	757.88	621.17	654.16	2064.62	2447.12
	(c) Changes in inventories of Finished Goods, Stock-in-trade and WIP	53.38	-87.39	-174.68	348.29	-195.45
	(d) Employee benefit expenses	740.06	680.24	605.44	2769.18	2520.99
	(e) Finance Costs	12.64	11.10	12.62	41.21	40.99
	(f) Depreciation and Amortisation Expense	38.21	37.63	44.82	150.02	178.72
	(g) other expenses	266.96	970.43	831.71	2920.40	2781.61
	Total Expenses	2206.08	2490.32	2228.70	9279.93	8578.23
5	Profit before exceptional items & Tax	864.55	666.35	600.13	2526.89	2047.89
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit before tax	864.55	666.35	600.13	2526.89	2047.89
8	Tax Expense					
	(i) Current Tax	315.00	215.00	250.41	830.00	710.00
	(ii) Income Tax for previous years	14.24	0.00	0.00	14.24	0.00
	(ii) Deferred Tax	-22.47	-2.73	-3.67	-38.57	-12.87
9	Profit after tax for the period	557.78	454.08	353.39	1721.22	1350.76
10	Paid up Equity Share Capital (F.V. Rs.10/- each)	458.94	464.93	464.93	458.94	464.93
11	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	-125.57	6.87	0.00	-97.99	0.00
	(ii) Income Tax relating to Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(iii) Items that will be reclassified to profit or loss	27.60	0.00	21.10	27.60	21.10
	(iv) Income Tax relating to Items that will be reclassified to profit or loss	-0.03	0.00	0.00	-0.03	0.00
12	Total Comprehensive Income for the period	459.78	460.95	374.49	1650.80	1371.86
13	Earnings Per Share (in Rs.) (F.V. Rs.10/-) Basic and Diluted	12.15	9.77	7.60	37.50	29.05

Notes:

- The Company has adopted Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder from 1st April, 2017 and accordingly, these standalone audited financial results (including figures for the previous quarter and year ended 31st March, 2017) have been prepared in accordance with the recognition and measurement principles laid down in Ind AS.
- The Board of Directors has recommended a final dividend of Rs. 6/- (60%) per equity share of Rs.10/- each of the Company for the financial year 2017-18.
- The above statement of Audited standalone Financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on 29th May, 2018.

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- 4 The EPS calculated above is based on the paidup equity share capital of the Company, for the relevant quarter/year.
- 5 The Company had bought back 59922 equity shares during the year, resultantly the current paid up equity share stands at 4589378 equity shares of Rs.10/- each.
- 6 The figures for the quarter ended 31st March, 2018 are the balancing figures between Audited Figures for the year ended on 31st March 2018 and published year to date figures upto the third quarter ended 31st December, 2017.
- 7 Reconciliation of net profit for the quarter and year ended on 31st March 2017 as stated under previous GAAP and IND AS is as under :

Particulars	Profit Reconciliation for the quarter ended on 31/03/2017	Profit Reconciliation for the year ended on 31/03/2017
Net Profit for the quarter as per Previous GAAP	353.39	1346.45
ADD/(LESS) : Adjustments of difference between figures as per GAAP and IND AS		
Deferment of Revenue Recognition	0.47	1.90
Restatement of Loss on Sale of Investment to OCI	4.42	4.42
Impact of Deferred Tax	-0.02	0.05
Discounting of Rent Deposit	-0.51	-2.06
Income Tax of Previous Years	-2.90	0.00
Net Profit for the period as per IND AS	354.85	1350.76

- 8 Reconciliation of equity for the year ended on 31st March 2017 as stated under previous GAAP and IND AS is as under

Particulars	Equity Reconciliation as on 31/03/2017
Total Equity as per previous GAAP	5365.32
ADD/(LESS) : Adjustments of difference between figures as per GAAP and IND AS	0.00
Adjustment due to valuation of Investment at market value through OCI	74.04
Deferment of Revenue Recognition	1.90
Restatement of Loss on Sale of Investment to OCI	4.42
Impact of Deferred Tax	0.05
Discounting of Rent Deposit	-2.06
Net Equity as per INDAS	5443.67

- 9 The Company is dealing exclusively in Pharmaceuticals business segment, hence segment wise reporting is not applicable.
- 10 The figures of the previous year/period have been regrouped/recast/rearranged to render them comparable with figures of the current period.

Standalone Statement of Assets and Liabilities			
			(Rs.in Lacs)
Sr. No.	Particulars	AS AT 31/03/2018	AS AT 31/03/2017
		(Audited)	(Audited)
(A)	ASSETS		
(1)	Non Current Assets		
(a)	Property, Plants & Equipments	944.91	1049.81
(b)	Goodwill	0.14	0.14
(c)	Other Intangible assets	11.78	12.69
(d)	Financial Assets		
(i)	Investments	162.82	138.64
(ii)	Loans	10.30	0.00
(iii)	Others	0.00	25.72
(e)	Other non-current assets	25.03	24.78
(2)	Current Assets		
(a)	Inventories	680.44	1074.56
(b)	Financial Assets		
(i)	Investments	378.78	55.06
(ii)	Trade receivables	1253.78	907.18
(iii)	Cash and cash equivalents	118.37	198.66
(iv)	Bank balance other than (iii)	3992.98	4009.21
(v)	Loans	28.85	45.57
(vi)	Others	53.41	24.99
(c)	Other current assets	85.56	73.35
Total Assets		7747.14	7640.38
(B)	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share capital	458.94	464.93
(b)	Other Equity - Reserves & Surplus	5667.09	4978.75
(2)	Non Current Liabilities		
(a)	Financial Liabilities - Borrowings	23.59	24.13
(b)	Deferred tax liabilities (Net)	11.79	50.27
(c)	Other non-current liabilities	278.79	292.74
(3)	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	0.53	613.36
(ii)	Trade payables	412.21	601.62
(iii)	Other financial liabilities	677.77	465.89
(b)	Other current liabilities	189.18	78.67
(c)	Provisions	18.62	34.39
(d)	Current tax liabilities (Net)	8.62	35.64
Total Equity and Liabilities		7747.14	7640.38

By order of the Board
For Jenburkt Pharmaceuticals Ltd.


(ASHISH U BHUTA)

CHAIRMAN AND MANAGING DIRECTOR

Place : Mumbai
Date : 29th May, 2018

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