

**Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended on 31/12/2017**

(Rs. In Lacs except EPS)

Sr. No.	Particulars	Quarter Ended			Year to Date		Previous Year Ended
		31/12/2017	30/09/2017	31/12/2016	31/12/2017	31/12/2016	31/03/2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	3087.44	3674.76	2490.66	8461.60	7590.54	10330.59
2	Other Income	69.23	94.26	65.83	274.59	201.85	295.52
3	<b>Total income</b>	<b>3156.67</b>	<b>3769.02</b>	<b>2556.49</b>	<b>8736.19</b>	<b>7792.39</b>	<b>10626.11</b>
4	<b>Expenses</b>						
(a)	Cost of Materials Consumed	257.14	202.66	229.24	649.26	549.62	804.25
(b)	Purchase of Stock-in-trade	621.17	368.25	709.25	1306.74	1792.96	2447.12
(c)	Changes in inventories of Finished Goods, Stock-in-trade and WIP	-87.39	417.55	-220.05	294.91	-20.78	-195.45
(d)	Employee benefit expenses	680.24	704.28	644.80	2029.12	1820.25	2425.69
(e)	Finance Costs	11.1	8.65	8.55	28.57	28.37	40.99
(f)	Depreciation and Amortisation Expense	37.63	38.09	45.13	111.81	133.89	178.71
(g)	Other expenses	970.43	742.28	691.15	2653.44	2044.69	2876.91
	<b>Total Expenses</b>	<b>2490.32</b>	<b>2481.76</b>	<b>2108.07</b>	<b>7073.85</b>	<b>6349.00</b>	<b>8578.22</b>
5	<b>Profit before exceptional items &amp; Tax</b>	<b>666.35</b>	<b>1287.26</b>	<b>448.42</b>	<b>1662.34</b>	<b>1443.39</b>	<b>2047.89</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit before tax</b>	<b>666.35</b>	<b>1287.26</b>	<b>448.42</b>	<b>1662.34</b>	<b>1443.39</b>	<b>2047.89</b>
8	<b>Tax Expense</b>						
(i)	Current Tax	215.00	300.00	157.07	515.00	459.59	710.00
(ii)	Income Tax for previous years	0.00	0.00	0.00	0.00	-2.90	0.00
(ii)	Deferred Tax	-2.73	-10.04	-3.76	-16.10	-9.21	-12.87
9	<b>Profit after tax for the period</b>	<b>454.08</b>	<b>997.30</b>	<b>295.11</b>	<b>1163.44</b>	<b>995.91</b>	<b>1350.76</b>
10	<b>Paid up Equity Share Capital (F.V. Rs.10/- each)*</b>	<b>458.94</b>	<b>464.93</b>	<b>464.93</b>	<b>458.94</b>	<b>464.93</b>	<b>464.93</b>
11	<b>Other Comprehensive Income</b>						
(i)	Items that will not be reclassified to profit or loss	6.87	20.71	-6.54	27.58	7.95	21.10
(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	0.00
12	<b>Total Comprehensive Income for the period</b>	<b>460.95</b>	<b>1018.01</b>	<b>288.57</b>	<b>1191.02</b>	<b>1003.86</b>	<b>1371.86</b>
13	<b>Earnings Per Share (F.V. Rs.10/-) * Basic and Diluted</b>	<b>9.89</b>	<b>21.45</b>	<b>6.35</b>	<b>25.35</b>	<b>21.42</b>	<b>29.05</b>

**Notes:**

- The Company has adopted Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder, from April 01, 2017. The Company has adopted all required standards under the IND AS and adoption were carried out in accordance with IND AS 101, first time adoption of IND AS. These unaudited financial result including figures for the Quarter and Nine months ended on 31<sup>st</sup> December, 2016, have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India.
- The financial results and other financial information for the Quarter and Nine months ended on 31<sup>st</sup> December 2017 have not been audited by the Statutory Auditors. However, the management has exercised necessary due diligence to ensure that the unaudited financial results provide a true and fair view of the Company's affairs.
- The figures of the previous year/period have been regrouped/recast to render them comparable with figures of the current period.
- "\*" - During the Quarter the Company had floated the buyback offer and bought back 59922 equity shares. The Company made payment to all the successful bidders on 27/12/2017, however the actual extinguishment and cancellation of the said equity shares took place on 03/01/2018 i.e. after closure of the reporting quarter.



Science hai toh Hope hai Hope hai toh Health hai Health hai toh Happiness hai

- 5 Reconciliation of net profit for the Quarter and Nine Months ended on 31<sup>st</sup> December 2016, and year ended on 31<sup>st</sup> March 2017 as stated under previous GAAP and IND AS is as under :

Particulars	Profit Reconciliation for the quarter ended 31/12/2016	Profit Reconciliation for the Nine Months ended 31/12/2016	Profit Reconciliation for the year ended 31/03/2017
Net Profit for the quarter as per Previous GAAP	295.11	993.06	1346.45
ADD/(LESS) : Adjustments of difference between figures as per GAAP and IND AS			
Deferment of Revenue Recognition	0.48	1.43	1.90
Restatement of Loss on Sale of Investment to OCI			4.42
Impact of Deferred Tax	0.04	0.07	0.05
Discounting of Rent Deposit	-0.52	-1.55	-2.06
Income Tax of Previous Years		2.90	0.00
Net Profit for the period as per IND AS	295.11	995.91	1350.76

- 6 Reconciliation of equity for the period ended on 31<sup>st</sup> December, 2016, and year ended on 31<sup>st</sup> March 2017 as stated under previous GAAP and IND AS is as under

Particulars	Equity Reconciliation as on 31/12/2016	Equity Reconciliation as on 31/03/2017
Total Equity as per previous GAAP	5011.93	5365.32
ADD/(LESS) : Adjustments of difference between figures as per GAAP and IND AS	0.00	0.00
Adjustment due to valuation of Investment at market value through OCI	-6.54	74.04
Deferment of Revenue Recognition	0.48	1.90
Restatement of Loss on Sale of Investment to OCI	0.00	4.42
Impact of Deferred Tax	0.04	0.05
Discounting of Rent Deposit	-0.52	-2.06
Net Equity as per INDAS	5005.39	5443.67

- 7 The Company is dealing exclusively in Pharmaceuticals business segment, hence segment wise reporting is not applicable.

Place : Mumbai  
Date : 9<sup>th</sup> February, 2018

By order of the Board  
For Jenburkt Pharmaceuticals Ltd.

  
(ASHISH U BHUTA)  
CHAIRMAN AND MANAGING DIRECTOR





# D.R.MEHTA & ASSOCIATES

(CHARTERED ACCOUNTANTS)

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Review Report to  
The Board of Directors

Jenburkt Pharmaceuticals Ltd.

We have reviewed the accompanying statement of unaudited financial results of Jenburkt Pharmaceuticals Ltd. for the quarter ended 31<sup>st</sup> December 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D R Mehta & Associates  
Chartered Accountants  
(FRN. 106207W)



Signature  
Ashok Mehta  
Partner  
(M. No.: 101746)



Place: Mumbai  
Date: 9<sup>th</sup> February, 2017

Certificate No - JPL 008