

Standalone Unaudited Financial Results for the Quarter Ended on 31/12/2019

Rs. In Lacs other than EPS

Sr. No.	Particulars	Quarter Ended			Year to Date		Year Ended
		31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	3359.46	3418.13	3227.58	8861.34	8751.84	12264.43
2	Other Income	83.38	85.95	66.72	293.13	247.73	340.97
3	Total income	3442.84	3504.08	3294.30	9154.47	8999.57	12605.40
4	Expenses						
	(a) Cost of Materials Consumed	256.92	246.44	475.90	743.34	950.39	1184.31
	(b) Purchase of Stock-in-trade	657.85	660.87	653.93	1962.77	1910.70	2690.71
	(c) Changes in inventories of Finished Goods, Stock-in-trade and WIP	16.44	56.64	-159.40	-138.54	-189.68	-249.39
	(d) Employee benefit expenses	907.18	913.62	794.58	2703.10	2298.66	3120.49
	(e) Finance Costs	14.36	19.32	10.70	40.42	28.97	38.59
	(f) Depreciation and Amortisation Expense	66.44	53.72	35.31	173.00	100.14	135.30
	(g) Other expenses	856.45	798.06	825.78	2245.51	2176.27	3022.05
	Total Expenses	2775.64	2748.67	2636.80	7729.60	7275.45	9942.06
5	Profit before exceptional items & Tax	667.20	755.41	657.50	1424.87	1724.12	2663.34
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax	667.20	755.41	657.50	1424.87	1724.12	2663.34
8	Tax Expense						
	(i) Current Tax	200.00	200.00	200.00	400.00	500.00	752.00
	(ii) Income Tax for previous years	0.00	1.79	-4.72	1.79	-37.52	-37.52
	(ii) Deferred Tax	3.32	-1.63	15.98	-2.24	-28.69	-30.92
9	Profit after tax for the period	463.88	555.25	446.24	1025.32	1290.33	1979.78
10	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	21.98	-6.78	0.00	24.61	0.00	-44.97
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	3.45	-19.18	0.00	3.45	0.00	17.68
	(iii) Items that will be reclassified to profit or loss	0.00	0.00	8.93	0.00	8.79	0.00
	(iv) Income Tax relating to Items that will be reclassified to profit or loss	0.00	0.00	-1.52	0.00	-12.20	0.00
11	Total Comprehensive Income for the period	489.31	529.29	453.65	1053.38	1286.92	1952.49
12	Paid up Equity Share Capital (F.V. Rs.10/- each)	458.94	458.94	458.94	458.94	458.94	458.94
13	Earnings Per Share (in Rs.) (F.V. Rs.10/-) Basic and Diluted	10.11	12.10	9.72	22.34	28.12	43.14

Notes:

- The above standalone unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 7th February, 2020



- 2 The Company is dealing exclusively in Pharmaceuticals business segment, hence segment wise reporting is not applicable.
- 3 The figures of the previous year/period have been regrouped/rearranged to render them comparable with figures of the current period.
- 4 In the current year from 1st April 2019 the company has changed the method of valuation of finished goods and work in progress from batch costing method to weighted average cost method. Thus the own-manufactured stock (OMS) for the period ended 31st December 2019 is stated at weighted average cost, whereas the corresponding stock for the previous year is valued as per batch costing method. The financial impact of the change in method of stock valuation from batch costing method to weighted average method for the period ended 31st December 2019 is as follows.

Inventory under Batch Costing Method	243.55
Inventory of OMS under Weighted Average Method	235.89
Effect of increase/ decrease in Cost of Goods Sold	7.66

- 5 In the current year from 1st April 2019 the company has changed the method of valuation of Raw Material, Packing Material & Stock In Trade from FIFO method to weighted average cost method. Thus the stock for the period ended 31st December 2019 is stated at weighted average cost, whereas the corresponding stock for the previous year is valued as per FIFO method. The financial impact of the change in method of stock valuation from FIFO method to weighted average method for the period ended 31st December 2019 is as follows.


Inventory under FIFO Method	880.66
Inventory of Raw material, Packing Material and Stock in Trade under Weighted Average Method	885.70
Effect of increase/ decrease in Cost of Goods Sold	-5.04

- 6 The financial impact of the change in method of stock valuation from Batch Costing & FIFO method to weighted average method on Retained Earnings & Tax payable for the period ended 31st December 2019 is as follows.

Retained earning under Batch Costing / FIFO Method	1427.50
Retained earnings under Weighted Average Method	1424.87
Increase / Decrease in Retained earnings	2.63
Tax Payable under Batch Costing / FIFO Method	415.69
Tax Payable under Weighted Average Method	414.92
Increase/ Decrease in Income Taxes	0.77

Place : Mumbai
Date : 7th February, 2020

By order of the Board
For Jenburkt Pharmaceuticals Ltd.


(ASHISH U BHUTA)

CHAIRMAN AND MANAGING DIRECTOR



D.R.MEHTA & ASSOCIATES

(CHARTERED ACCOUNTANTS)

H-2, EVEREST BUILDING, 9TH FLOOR, TARDEO CIRCLE, MUMBAI - 400034

TEL: 23513758 / 23520330 FAX: 66607263, 9322508373

Email ID: info@drmehta.in, vikram@drmehta.in, ashok@drmehta.in

Limited Review report to

The Board of Directors

Jenburkt Pharmaceuticals Limited

We have reviewed the accompanying statement of unaudited financial results of JENBURKT PHARMACEUTICALS LTD for the period 1st October 2019 to 31st December 2019. 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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.

Our conclusion is not modified in respect of this matter.

For D.R.Mehta & Associates,
Chartered Accountants
(Firm Reg. No. 106207W)



Partner
Ashok Mehta
(Membership No. 101746)



Place: Mumbai

Date: 07/02/2020

UDIN: 20101746A AAAAN9785