

## Jhandewalas Foods Limited

Registered Office : B-70,1st Floor,Upasana House,Rajendra Marg,Janta Store Circle,Jaipur- 302015,Rajasthan,India

CIN No.U15209RJ2006PLC0022941,Website : www.namans.co.in , Email ID: info@namans.co.in

Statement of Standalone Audited Results for the half year and year ended March 31 ,2019

Rs./ lacs

Particulars	Half Year ended			Year ended	
	As at 31.03.2019	As at 30.09.2018	As at 31.03.2018	As at 31.03.2019	As at 31.03.2018
	Audited	Un-Audited	Audited	Audited	Audited
<b>1.Income from Operations</b>					
(a).Revenue from operations	8,072.02	7,416.91	10,416.07	15,488.94	17,787.79
(b).Other operating Income	0.50	0.50	0.60	1.00	1.65
<b>Total Income from operations (net)</b>	<b>8,072.52</b>	<b>7,417.41</b>	<b>10,416.67</b>	<b>15,489.93</b>	<b>17,789.44</b>
<b>2.Expenses</b>					
(a).Cost of Materials Consumed	7,924.79	7,017.39	9,940.89	14,942.18	16,756.84
(b).Changes in inventories of finished goods and work-in-process	837.74	(255.41)	(467.64)	582.33	(520.57)
(c).Employee Benefit Expenses	108.56	106.75	107.03	215.31	183.45
(d).Depreciation and amortisation expenses	24.14	26.49	20.01	50.64	39.71
(e).Other expenses	169.86	143.60	270.50	313.46	366.40
<b>Total expenses</b>	<b>9,065.10</b>	<b>7,038.82</b>	<b>9,870.79</b>	<b>16,103.92</b>	<b>16,825.83</b>
<b>3.Profit from operations before other income ,finance cost and exceptional items (1-2)</b>	<b>(992.58)</b>	<b>378.59</b>	<b>545.89</b>	<b>(613.99)</b>	<b>963.60</b>
4.Other Income	3.76	3.49	4.96	7.25	7.65
<b>5.Profit from ordinary activities before finance cost and exceptional items (3+4)</b>	<b>(988.82)</b>	<b>382.08</b>	<b>550.85</b>	<b>(606.74)</b>	<b>971.26</b>
6.Finance Cost	296.85	257.09	233.30	553.94	462.43
<b>7.Profit from ordinary activities after finance cost but before exceptional items (5-6)</b>	<b>(1,285.67)</b>	<b>124.99</b>	<b>317.55</b>	<b>(1,160.68)</b>	<b>508.83</b>
8.Prior Period items	633.06		-	633.06	-
<b>9.Profit from ordinary activities before tax (7-8)</b>	<b>(1,918.73)</b>	<b>124.99</b>	<b>317.55</b>	<b>(1,793.74)</b>	<b>508.83</b>
10.Tax expenses / Credit					
A.Current Tax	(36.35)	36.35	128.88	-	206.50
B.Deferred Tax	8.03	(8.35)	(16.98)	(0.31)	(16.98)
C.Tax Adjustments	(6.33)	6.33	2.57	-	2.57
D.Provision of Income Tax for earlier year written back	206.50	-	-	206.50	-
<b>11.Net Profit from ordinary activities after tax (9-10)</b>	<b>(1,677.53)</b>	<b>90.66</b>	<b>203.08</b>	<b>(1,586.92)</b>	<b>316.73</b>
12.Extraordinary Items					
<b>13.Net Profit for the period (11-12)</b>	<b>(1,677.53)</b>	<b>90.66</b>	<b>203.08</b>	<b>(1,586.92)</b>	<b>316.73</b>
14.Paid up equity share capital (face value of Rs.10/- each)	1,026.04	1,026.04	1,026.04	1,026.04	1,026.04
15.Reserve excluding revaluation reserve as per Balance Sheet	641.47	2,319.05	2,228.39	641.47	2,228.39
16.Earning Per Share (of Rs.10/- each)					
(a).Basic (Rs.)	(16.35)	0.88	1.98	(15.47)	3.09
(b).Diluted (Rs.)	(16.35)	0.88	1.98	(15.47)	3.09

As per our report of even date attached

For M. S. G. & Associates

Chartered Accountant

FR No.010254C

*Mahendra Balani*  
Mahendra Balani  
(Partner)

Membership No.: 076396

Place :Jaipur

Date: 3rd September , 2019



For and on behalf of the Board of Directors

*Raakesh B Kulwal*  
Raakesh B Kulwal  
(Chairman & Managing Director)

DIN:00615150  
*Pankaj Kurnar Mathur*  
Pankaj Kurnar Mathur  
Chief Financial Officer

*Jinko Devi Koolwal*  
Jinko Devi Koolwal  
(Director)

DIN:01531975  
*Annu Sharma*  
Annu Sharma  
Company Secretary

**Jhandewalas Foods Limited**

Registered Office : B-70, 1st Floor, Upasana House, Rajendra Marg, Janata Store Circle, Jaipur- 302015, Rajasthan, India

(IN No. U15209RJ2006PLC0022941, Website : www.namans.co.in, Email ID: info@namans.co.in

Statement of Standalone Audited Results for the Year ended March 31, 2019 (Revised)

Rs./ lacs

S.No.	Particulars	For the period ended		For the year ended	
		As at 31/03/2019	As at 30/09/2018	As at 31/03/2019	As at 31/03/2018
		Audited	Un-Audited	Audited	Audited
<b>A.</b>	<b>EQUITY AND LIABILITIES</b>				
1	Shareholder's Fund				
	(a) Share capital	1,026.04	1,026.04	1,026.04	1,026.04
	(b) Reserves and Surplus	641.47	2,319.05	641.47	2,228.39
	Sub Total	<b>1,667.51</b>	<b>3,345.09</b>	<b>1,667.51</b>	<b>3,254.43</b>
2	Non-Current Liabilities				
	(a) Long Term Borrowings	811.28	1,022.73	811.28	1,006.81
	(b) Deferred Tax Liabilities (net)	22.62	14.59	22.62	22.94
	(c) Other long term Liabilities	-	-	-	-
	(d) Long Term Provisions	22.77	24.32	22.77	23.08
	Sub Total	<b>856.67</b>	<b>1,061.63</b>	<b>856.67</b>	<b>1,052.82</b>
3	Current liabilities				
	(a) Short-Term Borrowings	4,353.65	3,557.68	4,353.65	3,484.60
	(b) Trade Payables				
	A. Due to Micro and small enterprises	240.81	166.72	240.81	-
	B. Others	834.00	1,180.36	834.00	588.89
	(c) Other current Liabilities	612.93	812.74	612.93	425.02
	(d) Short Term Provisions	1.54	38.01	1.54	207.95
	Sub Total	<b>6,042.92</b>	<b>5,755.52</b>	<b>6,042.92</b>	<b>4,706.46</b>
	<b>Total - Equity and Liabilities</b>	<b>8,567.10</b>	<b>10,162.25</b>	<b>8,567.10</b>	<b>9,013.71</b>
<b>B.</b>	<b>ASSETS</b>				
1	Non-Current Assets				
	(a) Fixed Assets	444.89	446.90	444.89	379.82
	(b) Non-Current Investment	-	-	-	-
	(c) Long Term Loans & Advances	23.02	22.51	23.02	22.44
	(d) Other Non-Current Assets	44.83	43.29	44.83	41.37
	Sub Total	<b>512.73</b>	<b>512.70</b>	<b>512.73</b>	<b>443.62</b>
2	Current Assets				
	(a) Inventories	2,498.31	3,994.80	2,498.31	3,582.06
	(b) Trade Receivables	5,065.38	5,125.53	5,065.38	4,611.72
	(c) Cash & Cash Equivalents	180.73	291.11	180.73	152.67
	(d) Short Term Loans & Advances	38.31	30.76	38.31	27.31
	(e) Other Current Assets	271.64	207.35	271.64	196.34
	Sub Total	<b>8,054.37</b>	<b>9,649.54</b>	<b>8,054.37</b>	<b>8,570.09</b>
	<b>Total - Assets</b>	<b>8,567.10</b>	<b>10,162.25</b>	<b>8,567.10</b>	<b>9,013.71</b>

As per our report of even date attached

For M. S. G. & Associates

Chartered Accountant

FR No.010254C

Mahendra Balani  
Mahendra Balani

(Partner)

Membership No.: 076395

Place Jaipur

Date: 3rd September, 2019



For and on behalf of the Board of Directors

*Raakesh B Kulwal*  
Raakesh B Kulwal  
(Chairman & Managing Director)

DIN:00615150  
Pankaj Kumar Mathur  
Pankaj Kumar Mathur  
Chief Financial Officer

*Jinko Devi Koolwal*  
Jinko Devi Koolwal  
(Director)

DIN:02571575  
Annu Sharma  
Annu Sharma  
Company Secretary

- 1 The figures for the half year ended 31/03/2019 and 31/03/2018 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto six months of relevant financial year.
- 2 The previous year's /half year's figures have been regrouped/rearranged wherever necessary.

For jhandewala Foods Limited



Managing Director  
Raakesh B. Kulwal  
DIN : 00615150



का अटूट विश्वास

Date: 03/09/2019

To  
The General Manager,  
Corporate Relations Department  
BSE Limited-SME Platform  
Phiroze Jeejeebhoy Towers,  
Dalal Street Mumbai-400001

**Ref:** Jhandewalas Foods Limited (540850/JFL)

**Sub.:** Submission of Audited Financials Results as per Regulation 33 of Securities Exchange board of India (Listing Obligation and Disclosures Requirement) Regulation, 2015 (FY 2018-19)

Dear Sir,

In compliance with the Regulation 33 of the Securities Exchange board of India (Listing Obligation and Disclosures Requirement) Regulation, 2015, Please find enclosed herewith audited financial results for year ended on 31st March,2019 and audited financial results for half year ended on 31st March, 2019.

Kindly take the same on your record in compliance with captioned Regulation.

Thanking You,  
Yours Faithfully,

For Jhandewalas Foods Ltd  
For Jhandewalas Foods Limited

Managing Director

Mr. Raakesh B. Kulwal  
Managing Director  
DIN:0061515

Encl:

1. Financial Results

**JHANDEWALAS FOODS LIMITED**  
CIN No. - I15209RJ2006P0022941

B-70, 1st Floor, Upasana House, Janta Store  
Bapu Nagar, Jaipur - 302 015  
Email: info@namans.co.in · Website: www.namans.co.in



Date: 03/09/2019

To  
The Compliance Department,  
BSE Limited-SME Platform  
Phiroze Jeejeebhoy Towers,  
Dalal Street Mumbai-400001

Ref: Jhandewalas Foods Limited (540850/JFL)

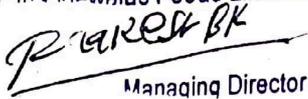
Dear Sir,

**Sub.:** Declaration Pursuant to Regulation 33(3)d of Securities Exchange board of India (Listing Obligation and Disclosures Requirement) Regulation, 2015.

In compliance with the Regulation 33 of the Securities Exchange board of India (Listing Obligation and Disclosures Requirement) Regulation, 2015. We hereby declare that the M/s M S G & Associates, Chartered Accountants, (FRN.: 010254C) Statutory Auditors have issued an audit report with unmodified opinion on the audited financial results of the Company for half year and financial year ended on 31st March, 2019.

Kindly take the same on your record in compliance with captioned Regulation.

Thanking You,  
Yours Faithfully,  
For Jhandewalas foods ltd  
For Jhandewalas Foods Limited

  
Managing Director

Mr. Raakesh B. Kulwal  
Managing Director  
DIN:0061515

**JHANDEWALAS FOODS LIMITED**  
CIN No. - 115209RJ2006P1C022941

B-70, 1st Floor, Upasana House, Janta Store  
Bapu Nagar, Jaipur - 302 015  
Email: info@namans.co.in - Website: www.namans.co.in



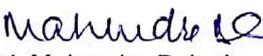
**Independent Auditor's Report on half yearly financial results and year ended results of M/s. Jhandewalas Foods Limited**

(Pursuant to the regulation 33 of the SEBI (Listing obligation and disclosure requirement) Regulation 2015)

To the Board of Directors of M/S JHANDEWALAS FOODS LIMITED

1. We have audited the half yearly financial results of M/S JHANDEWALAS FOODS LIMITED ("the Company"), for the half year ended as at 31st March 2019, and the financial results for the year ended 31st March 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 (as amended). The half yearly financial figures are the derived figures between the audited figures in respect to the year ended 31st March 2019 and published year to date figures upto 30th September 2018 being the date of the end of the first half year of the current financial year, which was subject to limited review. The financial results for the half year and year to date ended 31st March 2019 have been prepared on the basis of the financial results for the six month period ended 30th September 2018, the audited annual financial statements as at and for the year ended 31st March 2019, and the relevant requirements of regulation 33 of SEBI (Listing obligations and disclosure requirements) regulations, 2015 (as amended) and are the responsibility of the Company's Management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our audit of such financial statement.
2. We conducted our audit in accordance with the standard on auditing, issued by the institute of Chartered Accountant of India. This standard required that we plan and perform the review to obtain reasonable assurance about whether the financial results are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts disclosed as financial results and audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides the reasonable basis for our opinion.
3. Based on our audit conducted as above, in our opinion and best to our information and according to the explanation given to us, these half yearly financial results as well as the year ended results, subject to our Independent Audit Report of even date :
  - a) Are presented in accordance with the requirements of regulation 33 SEBI (Listing obligations and disclosure requirements) regulations, 2015 (as amended) BY Circular No. CIR/CFD/FAC/62/2016 Dated 5th July 2016 and
  - b) Give a true and fair view of Net Profit and other financial information in conformity with the accounting principles generally accepted in India for the half year ended 31st March 2019 as well as the financial results for the year ended 31st March 2019.

For M S G & Associates  
Chartered Accountants,  
FRN: 010254C

  
CA Mahendra Balani  
(Partner)  
M.no. 076396  
UDIN: 19076396AAAABZ6645



Place: Jaipur  
Date: 03/09/2019