



JINDAL COTEX LIMITED

Regd. Off. : Village Mandiala Kalan, P.O. Bija, Tehsil Khanna, Distt. Ludhiana (PB) 141412
+91 1628 289842 CIN : L17115PB1998PLC021084
info@sjgroup.in www.jindalcotex.com

Dated: 14th February, 2022

To
The Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Listing Department,
National Stock Exchange Limited,
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai – 400 051

Subject: Outcome of the Board Meeting

Symbol: JINDALCOT/JINDCOT

Series: EQ

ISIN: INE904J01016

Dear Sir/Madam,

We wish to inform you that the Board of Directors at its meeting held on today i.e. 14th February, 2022 has considered and approved standalone and consolidated un-audited financial results for the quarter/nine months ended 31st December, 2021, reviewed by the Audit Committee. A copy of the said results alongwith limited review report is enclosed herewith.

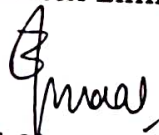
The said meeting of the Board commenced at 4:00 p.m. and concluded at 6.10 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Jindal Cotex Limited


(Authorised Signatory)

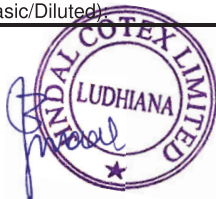


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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / NINE MONTH ENDED DECEMBER 31, 2021

Sl. No.	Particulars	Standalone					
		Quarter Ended			Nine Month Ended		F.Y Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income From Operations						
	a) Net Sales/Income from Operations	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
	b) Other Operating Income				-		-
	Total Income from operations (a+b)	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
	Other Income	255.39	249.14	231.63	745.51	677.28	916.68
	Total Income	631.39	496.35	1,546.47	2,050.24	2,679.37	3,767.27
2	Expenses						
	a) Cost of Materials consumed	-	35.81	343.27	404.49	652.11	1,176.33
	b) Purchase of stock-in-trade	145.89	-	309.10	186.59	576.53	575.47
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	-	96.62	211.82	110.70	32.79	(20.49)
	d) Employee benefits expense	95.03	50.15	57.66	208.48	137.81	213.62
	e) Finance Costs	22.11	21.55	20.16	65.92	58.41	82.53
	f) Depreciation and amortization expense	148.88	149.20	156.40	446.70	459.32	603.49
	g) Other Expenses	396.88	335.31	474.86	1,109.25	1,174.76	1,666.35
	Total Expenses (a to g)	808.79	688.64	1,573.27	2,532.13	3,091.73	4,297.30
3	Profit/(Loss) from operations before exceptional items & tax	(177.40)	(192.29)	(26.80)	(481.89)	(412.36)	(530.03)
4	Share of profit/(Loss) of associate	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before exceptional & tax	(177.40)	(192.29)	(26.80)	(481.89)	(412.36)	(530.03)
6	Exceptional Items	1,444.87	1.16	-	1,444.48	0.72	(19.46)
7	Profit/(Loss) from ordinary activities before tax	1,267.47	(191.13)	(26.80)	962.59	(411.64)	(549.49)
8	Tax expense (including Deferred tax etc.)	-	-	-	-	-	-
9	Net Profit/(Loss) from ordinary activities after tax	1,267.47	(191.13)	(26.80)	962.59	(411.64)	(549.49)
10	Extraordinary Items	-	-	-	-	-	-
11	Net Profit /(Loss) for the period	1,267.47	(191.13)	(26.80)	962.59	(411.64)	(549.49)
12	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
13	Total Comprehensive Income for the period	1,267.47	(191.13)	(26.80)	962.59	(411.64)	(549.49)
14	PBDT	1,416.35	(41.93)	129.60	1,409.29	47.68	54.00
15	Paid-up equity share capital (Face Value Rs. 10/ per share)	4,500.31	4,500.31	4,500.31	4,500.31	4,500.31	4,500.31
16	Reserves excluding Revaluation Reserves	-			-		-
17 (i)	Earnings Per Share (before extraordinary items) (Basic/Diluted):	2.82	(0.42)	(0.06)	2.14	(0.91)	(1.22)
17 (ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted):	2.82	(0.42)	(0.06)	2.14	(0.91)	(1.22)





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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTH ENDED DECEMBER 31, 2021

Sl.	Particulars	Consolidated					
		Quarter Ended			Nine Month Ended		F.Y Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income From Operations						
	a) Net Sales/Income from Operations	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
	b) Other Operating Income						-
	Total Income from operations (a+b)	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
	Other Income	43.91	43.14	41.11	129.53	122.35	170.45
	Total Income	419.91	290.35	1,355.95	1,434.26	2,124.44	3,021.04
2	Expenses						
	a) Cost of Materials consumed	-	35.81	343.27	404.49	652.11	1,176.33
	b) Purchase of stock-in-trade	145.89	-	309.10	186.59	576.53	575.47
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	-	96.62	211.82	110.70	32.79	(20.49)
	d) Employee benefits expense	95.03	50.15	57.66	208.48	137.81	213.62
	e) Finance Costs	40.42	21.55	20.16	84.23	58.41	82.53
	f) Depreciation and amortization expense	148.88	149.20	156.40	446.70	459.32	603.49
	g) Other Expenses	178.61	135.37	274.92	493.27	577.11	873.10
	Total Expenses (a to g)	608.83	488.70	1,373.33	1,934.46	2,494.08	3,504.05
3	Profit/(Loss) from operations before exceptional items & tax	(188.92)	(198.35)	(17.38)	(500.20)	(369.64)	(483.01)
4	Share of profit/(Loss) of associate	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before exceptional & tax	(188.92)	(198.35)	(17.38)	(500.20)	(369.64)	(483.01)
6	Exceptional Items	1,444.87	1.16	-	1,444.48	0.72	(19.46)
7	Profit/(Loss) from ordinary activities before tax	1,255.95	(197.19)	(17.38)	944.28	(368.92)	(502.47)
8	Tax expense (including Deferred tax etc.)	-	-	-	-	-	-
9	Net Profit/(Loss) from ordinary activities after tax	1,255.95	(197.19)	(17.38)	944.28	(368.92)	(502.47)
10	Extraordinary Items	-	-	-	-	-	-
11	Net Profit /(Loss) for the period	1,255.95	(197.19)	(17.38)	944.28	(368.92)	(502.47)
12	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
	Non-controlling interests	-	-	-	-	-	-
14	PBDT	1,404.83	(47.99)	139.02	1,390.98	90.40	101.02
15	Paid-up equity share capital (Face Value Rs. 10/- per share)	4,500.31	4,500.31	4,500.31	4,500.31	4,500.31	4,500.31
16	Reserves excluding Revaluation Reserves	-	-	-	-	-	-
17 (i)	Earnings Per Share (before extraordinary items) (Basic/Diluted):	2.79	(0.44)	(0.04)	2.10	(0.82)	(1.12)
17 (ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted):	2.79	(0.44)	(0.04)	2.10	(0.82)	(1.12)





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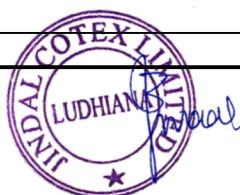
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Segment wise Standalone revenue, results, assets and liabilities for the Quarter/Nine month ended 31 Dec-2021

Sl. No.	Particulars	Standalone					
		Quarter Ended			Nine Month Ended		F.Y Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Textile	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
	b) Wind Mill	-	-	-	-	-	-
	Total	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
	Less: Inter Segment Revenue						
	Net Sales/Income from Operations	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
2	Segment Results						
	Profit/(Loss) before interest, exceptional items & tax from each segment						
	a) Textile	(177.40)	(192.29)	(26.80)	(481.89)	(412.36)	(530.03)
	b) Wind Mill	-	-	-	-	-	-
	Total	(177.40)	(192.29)	(26.80)	(481.89)	(412.36)	(530.03)
	Less: Interest		-	-			
	Total Profit/(Loss) before exceptional items & tax	(177.40)	(192.29)	(26.80)	(481.89)	(412.36)	(530.03)
3	Segment Assets						
	a) Textile	24,354.68	24,440.20	26,083.37	24,354.68	26,083.37	25,130.74
	b) Wind Mill	32.87	32.87	32.87	32.87	32.87	32.87
	Total	24,387.55	24,473.07	26,116.24	24,387.55	26,116.24	25,163.61
4	Segment Liabilities						
	a) Textile	20,306.65	21,641.30	22,811.19	20,306.65	22,811.19	22,026.99
	b) Wind Mill	304.69	304.69	335.26	304.69	335.26	304.69
	Total	20,611.34	21,945.99	23,146.45	20,611.34	23,146.45	22,331.68





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Segment wise Consolidated revenue, results, assets and liabilities for the Quarter/ Nine Month ended 31 Dec-2021

Sl. No.	Particulars	Consolidated					
		Quarter Ended			Nine Month Ended		F.Y Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Textile	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
	b) Wind Mill	-	-	-	-		-
	Total	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
	Less: Inter Segment Revenue						
	Net Sales/Income from Operations	376.00	247.21	1,314.84	1,304.73	2,002.09	2,850.59
2	Segment Results						
	Profit/(Loss) before interest, exceptional items & tax from each segment						
	a) Textile	(188.92)	(198.35)	(17.38)	(500.20)	(369.64)	(483.01)
	b) Wind Mill	-	-	-	-		-
	Total	(188.92)	(198.35)	(17.38)	(500.20)	(369.64)	(483.01)
	Less: Interest		-				
	Total Profit/(Loss) before exceptional items & tax	(188.92)	(198.35)	(17.38)	(500.20)	(369.64)	(483.01)
3	Segment Assets						
	a) Textile	28,292.56	28,923.86	30,268.58	28,292.56	30,268.58	29,598.02
	b) Wind Mill	32.87	32.87	32.87	32.87	32.87	32.87
	Total	28,325.43	28,956.73	30,301.45	28,325.43	30,301.45	29,630.89
4	Segment Liabilities						
	a) Textile	19,777.25	21,641.30	22,516.03	19,777.25	22,516.03	22,026.99
	b) Wind Mill	304.69	304.69	335.26	304.69	335.26	304.69
	Total	20,081.94	21,945.99	22,851.29	20,081.94	22,851.29	22,331.68





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Notes:

- 1 The above Results for the quarter ended December 31,2021 were reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on February 14 ,2022.
- 2 The Unaudited financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as specified in the Companies (Indian Accounting Standard) Rules, 2015 as amended in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 and SEBI circular dated July 05, 2016.
- 3 Maturity Profile and repayment schedule of principal/interest on secured loans is not possible to determine by the company as accounts with all the banks slipped into sub-standard category after restructuring. hence the banks has recalled the entire outstanding and have started recovery actions under Sarfesi act, 2002.
Since the date of default for repayment of loans to the secured lenders has become older than three years, the Debt payable by the Company to its secured lenders has, however, become barred by limitation.
- 4 Punjab National Bank (Earlier known as Oriental Bank of Commerce) & Allahabad Bank being the lenders to M/s Jindal Cotex Ltd have assigned their Debt to J M Financial ARC Pvt. Ltd.
- 5 The Company did One Time Settlement with one of its Creditor i.e State Bank of India and the Company paid entire OTS Amount. Hence the Bank has issued NOC to the Company. The Exceptional Income consist of Rs. 1444.87 Lacs pertains to SBI outstanding which was settled by the Company with the Bank
- 6 Since company has not conducted actuarial valuation of employee benefits during the previous years, hence Ind AS 19, Employee Benefits cannot be applied.
- 7 Amortization of processing fees of term loans has not been done as required by Ind AS, since accounts of the company has been classified
- 8 Regarding compliance of provision IND AS 109 in respect to accounting of corporate guarantee for Rs. 256.10 crore given by the M/s Jindal Cotex Limited to M/s Jindal Medicot Limited and M/s Jindal Specialty Textiles Limited, as the same is presently not ascertainable as accounts of the companies have turned sub-standard over a period of time.
M/s Jindal Medicot Limited is under CIRP as petition filed by Financial Creditor got admitted by NCLT. Chandigarh on 03/03/2020.
- 9 The previous figures have been regrouped/rearranged to make them comparable with those of the current period.
- 10 There was no manufacturing activities at unit-1 of the company situated at VPO- Jugiana , GT Road, Ludhiana
- 11 The un-audited financial results have been subjected to Limited Review by Statutory Auditors of the company.

Place: Ludhiana

Dated: 14th February, 2022

By Order of the Board

For Jindal Cotex Limited


(Sandeep Jindal)
Managing Director

KR Aggarwal & Associates

Chartered Accountants



SCO -549/10 (1st Floor), Sutlej Tower

Near Fountain Chowk, Opp. Petrol Pump,

Cemetery Road, Ludhiana (Punjab)-141001

E-mail: - kraggarwalassociates@gmail.com

INDEPENDENT AUDITORS' REVIEW REPORT

To
The Board of Directors
JINDAL COTEX LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of M/s JINDAL COTEX LIMITED ('the company'), for the quarter ended 31st Decemehr, 2021 and being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the company's management and approved by Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013 ("the Act"), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 and (hereinafter referred to as 'the SEBI Circular') and other accounting principles generally accepted in India and in Compliance with regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended). Our responsibility is to express a conclusion on the Statements based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



KR Aggarwal & Associates

Chartered Accountants



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Emphasis of Matter

We draw attention to the following:

- In absence of balance confirmations of Trade receivables, Trade payables and Loans & Advances, the impact on the financial statements is not ascertainable.
- Since the accounts of the Company have declared NPA with all the banks/financial institutions, no balance confirmation is thus available since their declaration as NPA.
- The company has various statutory liabilities outstanding since long as on 31/12/2021 being VAT, CST, ESI, EPF etc.
- The Company is in the process of challenging the SAT order in response to SEBI order WTM/AB/EFD-1/DRA-1/04/2019-2020 dated 24/04/2019 barring the Company and its directors from accessing the securities market and further prohibit them from buying, selling or otherwise dealing in securities (including unit of mutual funds), directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of five years.
- Ind As on unquoted investments in wholly owned subsidiary viz Jindal International FZE and others and on capital advance to K. Onishi & Co. have not been applied by the company, so we are unable to comment upon the effects of the same on the financial statements.
- With reference to the Note No.06 of financial statement The Company did One Time Settlement with one of its Creditor i.e State Bank of India and the Company paid entire OTS Amount. Hence the Bank has issued NOC to the Company. The Exceptional Income consist of Rs. 1444.87 Lacs pertains to SBI outstanding which was settled by the Company with the Bank



KR Aggarwal & Associates

Chartered Accountants



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Conclusion

Based on our review conducted as above, except for the matters described in emphasis of matter paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement; prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K R AGGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN:- 030088N



(Kanika Aggarwal)
Partner

Membership No. 539337

UDIN: 22539337ACEKRY6330

PLACE :- LUDHIANA

DATE :- 14/02/2021

**INDEPENDENT AUDITORS' REVIEW REPORT**

To
The Board of Directors
JINDAL COTEX LIMITED

1. We have reviewed the accompanying statement of consolidated unaudited financial results of M/s JINDAL COTEX LIMITED ('the company'), for the quarter ended 31st December, 2021 and being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations"), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the company's management and approved by Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting (IND AS 34) prescribed under section 133 of the Companies Act, 2013 ("the Act"), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016 and (hereinafter referred to as 'the SEBI Circular') and other accounting principles generally accepted in India and in Compliance with regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended). Our responsibility is to express a conclusion on the Statements based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Emphasis of matter

We draw attention to the following:

1. In absence of balance confirmations of Trade receivables, Trade payables and Loans & Advances receivable as well as payable, the impact on the financial statements is not ascertainable
2. IndAs on unquoted investments in wholly owned subsidiary viz. Jindal International FZE and others and on capital advance to K. Onishi & Co. have not been applied by the company, so we are unable to comment upon the effects of the same on the financial statements.





3. The consolidated IND AS financial results include financial statements, in respect of 1 associate and 1 subsidiary whose unaudited financial statements, other financial information have been furnished to us by the Management.
4. Since the accounts of the Company have declared NPA with all the banks/financial institutions, no balance confirmation is thus available since their declaration as NPA.
5. The company has various statutory liabilities outstanding since long as on 31/12/2021 being VAT, CST, ESI, EPF etc.
6. With reference to the Note No.06 of financial statement The Company did One Time Settlement with one of its Creditor i.e State Bank of India and the Company paid entire OTS Amount. Hence the Bank has issued NOC to the Company. The Exceptional Income consist of Rs. 1444.87 Lacs pertains to SBI outstanding which was settled by the Company with the Bank
7. The Company is in the process of challenging the SAT order in response to SEBI order WTM/AB/EFD-1/DRA-1/04/2019-2020 dated 24/04/2019 barring the Company and its directors from accessing the securities market and further prohibit them from buying, selling or otherwise dealing in securities (including unit of mutual funds), directly or indirectly, or being associated with the securities market in any manner, whatsoever, for a period of five years.

Conclusion

Based on our review conducted as above, except for the matters described in Emphasis of matter paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular(s), and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K R AGGARWAL & ASSOCIATES**CHARTERED ACCOUNTANTS**

FRN 539337

**(Kanika Aggarwal)****Partner****Membership No.539337****UDIN: 22539337ACEUEC3380****PLACE :- LUDHIANA****DATE :-14/02/2022**