

<p style="text-align: center;"><b>JAY USHIN LIMITED</b>  Registered Office : GI-48, G.T. Karnal Road,  Delhi- 110033  CIN : L52110DL1986PLC025118, E-mail : Info@jushinindia.com  Website : www.jpmsgroup.co.in, Tel : 91(124)-4623400, Fax : +91(124)-4623403</p>							
<b>Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2018</b>							
S. No.	Particulars	Quarter ended			Nine months ended		(Rs. In Lakhs)
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1.</b>	<b>Income</b>						
	(a) Revenue from Operations	20,916.81	24,934.16	20,473.59	68,226.69	65,750.45	88,958.77
	(b) Other Income	255.19	240.20	458.67	690.66	1,272.52	1,436.01
	<b>Total Income</b>	<b>21,172.00</b>	<b>25,174.36</b>	<b>20,932.26</b>	<b>68,917.35</b>	<b>67,022.97</b>	<b>90,394.78</b>
<b>2.</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	17,448.46	20,226.52	17,247.51	55,878.87	52,501.05	71,980.26
	Purchases of stock-in-trade	-	-	-	-	-	-
	(b) Excise Duty	-	-	-	-	2,932.68	2,932.68
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(317.11)	(91.09)	57.91	(320.45)	495.46	147.10
	(d) Employees benefits expense	1,957.92	2,037.86	1,734.70	5,920.11	5,070.61	6,953.31
	(e) Finance costs	383.93	379.97	295.92	1,125.22	806.33	1,098.36
	(f) Depreciation and amortisation expense	422.08	385.29	393.62	1,194.94	1,148.13	1,549.57
	(g) Other expenses	974.82	1,829.82	1,000.45	4,106.49	3,409.45	4,921.31
	<b>Total expenses</b>	<b>20,870.10</b>	<b>24,768.37</b>	<b>20,730.11</b>	<b>67,905.18</b>	<b>66,363.71</b>	<b>89,582.59</b>
<b>3.</b>	<b>Profit / (Loss) before tax (1-2)</b>	<b>301.90</b>	<b>405.99</b>	<b>202.15</b>	<b>1,012.17</b>	<b>659.26</b>	<b>812.19</b>
<b>4.</b>	<b>Tax expenses</b>						
	Current Tax (Net of MAT credit entitlement)	147.98	46.06	20.47	237.71	79.22	145.80
	Deferred Tax Asset/(Liability)	(74.74)	(148.99)	(72.60)	(165.49)	(193.62)	(401.45)
	<b>Total Tax Expenses</b>	<b>73.24</b>	<b>(102.93)</b>	<b>(52.13)</b>	<b>72.22</b>	<b>(114.40)</b>	<b>(255.65)</b>
<b>5.</b>	<b>Net Profit / (Loss) for the period (3-4)</b>	<b>228.66</b>	<b>508.92</b>	<b>254.28</b>	<b>939.95</b>	<b>773.66</b>	<b>1,067.84</b>
<b>6.</b>	<b>Other Comprehensive Income / (Loss) (OCI)</b>						
	i Items that will not be classified to profit or loss	-	-	-	-	-	-
	Remeasurement benefits (losses) on defined benefit obligation	13.28	8.79	-	30.87	-	35.18
	Gain (loss) on fair value of equity investments	-	-	-	-	-	-
	ii Income tax relating to items that will not be reclassified to profit or loss	(4.49)	(2.91)	-	(10.31)	-	(11.63)
	b) i Items that will be classified to profit or loss	-	-	-	-	-	-
	ii Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>8.79</b>	<b>5.88</b>	<b>-</b>	<b>20.56</b>	<b>-</b>	<b>23.55</b>
<b>7.</b>	<b>Total Comprehensive Income for the period (5+6)</b>	<b>237.45</b>	<b>514.80</b>	<b>254.28</b>	<b>960.51</b>	<b>773.66</b>	<b>1,091.39</b>
<b>8.</b>	<b>Paid-up Equity Share Capital</b>	<b>386.45</b>	<b>386.45</b>	<b>386.45</b>	<b>386.45</b>	<b>386.45</b>	<b>386.45</b>
	(Face Value per Share Rs. 10/-Each)						
	Reserves i.e. Other equity (as per balance sheet of previous accounting year)	-	-	-	-	-	6,113.65
<b>9.</b>	<b>Earnings per equity share (EPS)</b>						
	(of Rs. 10/- each) (not annualised) :						
	a) Basic	5.92	13.17	6.58	24.32	20.02	27.63
	b) Diluted	5.92	13.17	6.58	24.32	20.02	27.63
<b>NOTES:</b>							
1	The above results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 14, 2019. The limited review, as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, has been completed by the Statutory Auditor and expressed an unmodified opinion on the aforesaid results.						
2	Consequent to introduction of Goods and Services Tax (GST) with effect from 1st July 2017: Central Excise, Value Added Tax (VAT) etc. have been subsumed into GST. In accordance with Indian Accounting Standard - 18 on Revenue and schedule III of the companies Act, 2013 unlike Excise Duties, levies like GST, VAT etc. are not part of revenue. Accordingly the figures for the period ended to 30th September 2017 and year ended 31st March 2018 are not relatable to current period numbers. The following additional information is being provided to facilitate such understanding:						
	<b>Particulars</b>	<b>Standalone Quarter ended</b>			<b>Standalone Nine months ended</b>		<b>Standalone Year ended</b>
		<b>31.12.2018</b>	<b>30.09.2018</b>	<b>31.12.2017</b>	<b>31.12.2018</b>	<b>31.12.2017</b>	<b>31.03.2018</b>
		<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Audited</b>
	<b>Income</b>						
	A Sale of Products	20,916.81	24,934.16	20,473.59	68,226.69	65,750.45	88,958.77
	B Excise duty	-	-	-	-	2,932.68	2,932.68
	<b>C Sale of Products excluding excise duty (A-B)</b>	<b>20,916.81</b>	<b>24,934.16</b>	<b>20,473.59</b>	<b>68,226.69</b>	<b>62,817.77</b>	<b>86,026.09</b>
3	Effective 1 April 2018, the Company has adopted Ind AS 115 'Revenue from Contracts with Customers'. The application of Ind AS 115 did not have any material impact on the financial results of the Company.						
4	The company is primarily engaged in the business of manufacturing and sale of automotive components and hence, there are no reportable segments as per Ind AS 108 'Operating Segments' mandated under section 133 of the Companies Act, 2013 & rules framed thereunder.						
5	The Company has incorporated a wholly owned subsidiary in Singapore in the name and style of APOYO INTERNATIONAL PTE. LTD.						
	<b>For and on behalf of Board of Directors</b>						
	<b>Jay Ushin Limited</b>						
	Place : Gurugram						
	Dated : February 14, 2019						
	Ashwani Minda						
	Managing Director						
	DIN : 00049966						