JAY USHIN LIMITED

Registered Office: GI-48, G.T. Karnal Road,
Delhi- 110033

CIN: L52110DL1986PLC025118, E-mail: Info@jushinindia.com

Website: www.jpmgroup.co.in, Tel: 91(124)-4623400, Fax: +91(124)-4623403

State	eme	ent of Unaudited/Audited Financial Results for the quarte Particulars	er and Year ended March 31, 2018				INR In Lacs
			Standalone			Standalone Year ended	
S.			Quarter ended				
No.			31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
			Unaudited	Unaudited	Unaudited	Audited	Audited
1.		Income					
	(a)	Revenue from Operations	23,208.32	20,473.59	23,420.95	88,958.77	89,934.03
	(b)	Other Income	163.49	458.67	470.39	1,436.01	1,613.4
		Total Income	23,371.81	20,932.26	23,891.34	90,394.78	91,547.50
2.		Expenses					
		Cost of materials consumed	19,479.21	17,247.51	17,693.87	71,980.26	66,248.5
	(b)	Excise Duty	-	-	2,886.65	2,932.68	11,170.6
	(c)	Changes in inventories of finished goods, work-in - progress and stock-in-trade	(348.36)	57.91	(255.53)	147.10	(277.1
	(d)	Employees benefits expense	1,882.70	1,734.70	1,766.13	6,953.31	6,369.3
		Finance costs	292.03	295.92	263.09	1,098.36	994.7
		Depreciation and amortisation expense	401.44	393.62	373.96	1,549.57	1,499.3
		Other expenses	1,511.86	1,000.45	935.51	4,921.31	4,949.1
	(3)	Total expenses	23,218.88	20,730.11	23,663.68	89,582.59	90,954.6
3.		Profit / (Loss) before exceptional items (1-2)	152.93	202.15	227.66	812.19	592.8
4.		Exceptional Items {Net - Gain/(Loss)}	-		-		-
5.		Profit / (Loss) before tax (3-4)	152.93	202.15	227.66	812.19	592.8
6.		Tax expenses	00.50	00.47	(40.55)	4.45.00	07.0
		Current Tax (Net of MAT credit entitlement)	66.58	20.47	(48.55)	145.80	27.9
		Deferred Tax Asset/(Liability) Total Tax Expenses	(207.83) (141.25)	(72.60) (52.13)	217.49 168.94	(401.45) (255.65)	159.2 187.1
			, ,	,		,	
7.		Net Profit / (Loss) for the period (5-6)	294.18	254.28	58.72	1,067.84	405.7
8.		Other Comprehensive Income / (Loss) (OCI)					
	i	Items that will not be classified to profit or loss	-	-		-	-
		Remeasurement benefits (losses) on defined benefit obligation	35.18	-	(3.06)	35.18	(3.0
		Gain (loss) on fair value of equity investments	-		7.27	-	7.2
	ii	Income tax relating to items that will not be reclassified to profit or loss	(11.63)	1	(0.64)	(11.63)	(0.6
		Total Other Comprehensive Income (Net of Tax)	23.55	-	3.57	23.55	3.5
9.		Total Comprehensive Income for the period (7+8)	317.73	254.28	62.29	1,091.39	409.2
10.		Doid up Fauity Share Conital	200.45	200.45	200.45	200.45	200.4
IU.		Paid-up Equity Share Capital (Face Value per Share Rs. 10/-Each)	386.45	386.45	386.45	386.45	386.4
11.		Earnings per equity share (EPS)					
		(of Rs. 10/- each) (not annualised):					
		a) Basic	7.61	6.58	1.52	27.63	10.5

NOTES: The above unaudited results for the quarter ended 31st March 2018 and audited results for the year ended 31st March 2018 were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 26, 2018. The statutory auditors have expressed an unmodified opinion on the aforesaid results The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended. The Limited review of the financial results for the quarter & year ended March 18, pursuant to regulation 33 (C) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 has been carried out by the statutory auditors. The Company has adopted Ind AS for the first time w.e.f April 1, 2017 with a transition date of April 1, 2016. The Board of Directors at their meeting considered and recommended a dividend aggregating INR 115.94 Lacs i.e. INR 3.00 per share (Nominal value INR 10.00 per share) (Previous year INR 77.29 Lacs i.e. INR 2.00 per share) for the financial year 2017-18. 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 periods up to 30th June 2017 are not relatable to those thereafter. The following additional information is being provided to facilitate such understanding: Standalone Standalone **Particulars** Quarter ended Year ended 31.03.2017 31.03.2018 31.03.2017 31.03.2018 31.12.2017 Unaudited Unaudited Unaudited Audited Audited Income Sale of Products 23,208.32 20,473.59 23,420.95 88,958.77 89,934.03 Α 11,170.67 B Excise duty 2.886.65 2.932.68 C Sale of Products excluding excise duty (A)-(B) 23,208.32 20,473.59 20,534.30 86,026.09 78,763.36 The company is primary engaged in the business of manufacturing and sale of automotive components and hence, there are no reportable segment as per Ind As 108 "Operating Segments" mandated under section 133 of the Companies Act, 2013 & rules framed thereunder. The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year. Figures of previous quarter/period/year have been regrouped and reclassified, wherever considered necessary to correspond with current period presentation Reconciliation of the (A) net profit for the quarter and year ended March 31, 2017 & (B) reconciliation of equity for the year ended March 31 2017, as reported under previous GAAP and now under Ind AS is as follows: INR In Lacs A. Description Quarter ended Year ended 31.03.2017 31.03.2017 Net Profit as per Previous GAAP (Indian GAAP) 58.47 411.91 Ind AS Adjustments : Add/ (less) i) Amortisation of transaction cost on effective interest (10.92)(23.09)rate ii) Reclassification of actuarial gain/loss on employee 3.06 3.06 defined benefit plan recognised in other comprehensive iii) Financial Instruments measured at Amortised cost 4.80 iv) Prepaid Rent (1.05)(2.04)v) Tax effects of adjustments (0.08)3.24 vi) Deprecation 0.72 0.72 vii) Advance Rental Income 3.72 11.91 viii) Other Comprehensive Income Reclassification of actuarial gain/loss on employee (2.05)(2.05)defined benefit plan recognised to other comprehensive income - Fair valuation of equity investment through other 5.62 comprehensive income Total comprehensive income as per IND AS 62 29 409 28 B. Description Year ended 31.03.2017 Equity as per Previous GAAP (Indian GAAP) 5.344.15 Ind AS Adjustments : Add/ (less) Change in Amount of Borrowings 20.26 Fair valuation of equity investment through other 63.08 comprehensive income Proposed dividend including DDT 93.02 Financial assets measured at amortised cost (2.54)Financial liabilities measured at amortised cost 6.18 Deffered Tax Impact on adjustment (22.41)Total comprehensive income as per IND AS 5,501.74

1			T	Г		T
					IND In Land	
0					INR In Lacs	
State	men	t of Assets and Liabilities	As at 31.03.2018		/	
		FT0	Audited	Audited		
Α (1)	ASS					
(1)		- current assets	14 200 04	1404740		
	. ,	Property, plant and equipment	14,398.91	14,047.48		
		Capital work - in - progress	107.18	612.84		
	` '	Intangible assets	785.34	954.42		
	. ,	Intangible assets under development	-	1.59		
	(- /	Financial assets	-	-		
		(i) Investments	69.08	69.08		
		(ii) Loans	120.30	124.53		
		(iil) Others Non Current Financial Assets	17.59	171.98		
	(f)	Other non - current assets	1,274.16	751.28		
		Sub-total (Non Current Assets)	16,772.56	16,733.20		
(2)	_	rent assets				
	` '	Inventories	7,042.62	6,023.96		
	(b)	Financial assets	-	-		
		(i) Trade receivables	12,773.65	10,493.49		
		(ii) Cash and cash equivalents	155.39	165.50		
		(iii) Bank balances other than (ii) above	39.39	16.21		
		(iv) Loans	13.71	21.97		
	(c)	Other current assets	1,556.24	1,031.17		
		Sub-total (Current Assets)	21,581.00	17,752.30		
		· · · · · · · · · · · · · · · · · · ·				
	Tota	Il Assets	38,353.56	34,485.50		
	EQU		200 45	200.45		
		Equity share capital	386.45	386.45		
	(b)	Other equity	6,113.65	5,115.29		
		Sub-total (Equity)	6,500.10	5,501.74		
(0)		BILITIES				
(2)		- current liabilities				
	` '	Financial liabilities	7.040.62	4 402 04		
		(i) Borrowings	7,040.63	4,103.04		
		(ii) Other financial liabilities	84.02	75.75		
		Provisions D. (1) The Provision (1)	632.94	561.24		
	` '	Deferred tax liabilities (net)	27.57	321.80		
	(a)	Other non - current liabilities	108.64	107.07		
(2)	C	Sub-total (Non Current Liabilities)	7,893.80	5,168.90		
(3)	_	rent liabilities				
		Financial liabilities	F 701 71	6.047.04		
		(i) Borrowings	5,784.74	6,047.01 12,376.13		
		(ii) Trade payables	12,278.13	12,376.13 4,717.74		
	/h.\	(iii) Other financial liabilities	5,602.53 85.62	4,717.74		
		Other current liabilities				
	(C)	Provisions	208.64	223.52		
		Sub-total (Current Liabilities)	23,959.66	23,814.86		
	Tet	J. Farrier, O. I. in bilition	20 252 52	24 405 52		
	ıota	l Equity & Liabilities	38,353.56	34,485.50		
			For Jay	Ushin Limited		
	ليلا			shwani Minda)		
		urugram	Managing Director			
Date	d: M	AY 26, 2018		DIN: 00049966		