

CIN No. : L15491WB1945PLC012771

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2018

(₹ in Lakh except as otherwise stated)

Particulars	Quarter ended			Half Year ended		Year ended
	30th September 2018	30th June 2018	30th September 2017	30th September 2018	30th September 2017	31st March 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
a) Revenue from Operations	17,796	11,014	15,839	28,810	25,037	55,192
b) Other Income	435	602	269	1,037	1,362	2,719
Total Income	18,231	11,616	16,108	29,847	26,399	57,911
2. Expenses						
a) Cost of materials consumed	3,620	1,957	2,401	5,577	4,051	7,940
b) Purchase of stock-in-trade	1,987	1,212	2,691	3,199	4,351	7,093
c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	(3,907)	(2,925)	(2,392)	(5,832)	(6,494)	698
d) Employee benefits expense	6,649	5,920	5,307	12,569	10,751	21,091
e) Finance Costs	907	902	872	1,809	1,704	3,356
f) Depreciation and amortisation expense	388	365	375	753	725	1,454
g) Power & Fuel	1,645	1,183	1,327	2,828	2,456	4,274
h) Consumption of Stores and Spare-Parts	880	1,074	647	1,954	1,806	3,140
i) Other Expenditure	2,515	1,717	2,322	4,232	4,282	8,567
Total Expenses	14,684	11,405	13,550	26,089	23,632	57,613
3. Profit/(Loss) before tax (1-2)	3,547	211	2,558	3,758	2,767	298
4. Tax Expenses :						
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax Charge / (Credit)	-	-	-	-	-	(41)
5. Net Profit / (Loss) for the period / year (3-4)	3,547	211	2,558	3,758	2,767	339
6. Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
Remeasurements of post-employment defined benefit obligations	(95)	(95)	(74)	(190)	(148)	(377)
Equity Instruments through Other Comprehensive Income	13	-	-	13	-	(122)
Income Tax relating to above adjustments	-	-	-	-	-	156
Total Other Comprehensive Income	(82)	(95)	(74)	(177)	(148)	(343)
7. Total Comprehensive Income for the period / year (5+6)	3,465	116	2,484	3,581	2,619	(4)
8. Paid-up Equity Share Capital : Face Value : ₹ 5/- per share	1,444	1,444	1,444	1,444	1,444	1,444
9. Other Equity						26,177
10. Earnings per share (of ₹ 5/- each)						
Basic & Diluted	12.28 *	0.73 *	8.86 *	13.01 *	9.58 *	1.17
* not annualised						

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**Segment-wise Revenue, Results, Assets & Liabilities
for the Quarter and Half Year Ended 30th September, 2018**

(₹ in Lakh except as otherwise stated)

Particulars	Quarter ended			Half Year ended		Year ended
	30th September 2018	30th June 2018	30th September 2017	30th September 2018	30th September 2017	31st March 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
a) Tea	14,766	9,486	14,194	24,252	21,693	45,844
b) Chemicals & Fertilisers	3,030	1,528	1,645	4,558	3,344	9,348
Less : Inter Segmental Revenue	-	-	-	-	-	-
Total	17,796	11,014	15,839	28,810	25,037	55,192
2. Segments Results						
a) Tea	4,043	880	3,459	4,923	3,917	2,435
b) Chemicals & Fertilisers	453	114	199	567	257	581
Total	4,496	994	3,658	5,490	4,174	3,016
Less : Interest (net of Interest Income)	597	574	727	1,171	1,347	2,410
Less : Unallocable expenditure net off Unallocable income	352	209	373	561	60	308
Total Profit/(Loss) before Tax	3,547	211	2,558	3,758	2,767	298
3. Segment Assets						
a) Tea	43,308	39,133	44,698	43,308	44,698	35,982
b) Chemicals & Fertilisers	8,621	6,646	6,347	8,621	6,347	6,692
Total Segment Assets	51,929	45,779	51,045	51,929	51,045	42,674
Add : Unallocable Assets	37,453	39,476	33,277	37,453	33,277	39,909
Total	89,382	85,255	84,322	89,382	84,322	82,583
4. Segment Liabilities						
a) Tea	12,974	11,268	8,310	12,974	8,310	9,112
b) Chemicals & Fertilisers	3,459	2,194	2,420	3,459	2,420	2,279
Total Segment Liabilities	16,433	13,462	10,730	16,433	10,730	11,391
Add : Unallocable Liabilities	41,922	44,056	44,343	41,922	44,343	43,571
Total	58,355	57,518	55,073	58,355	55,073	54,962

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Notes to the financial results:

1. Statement of Standalone Assets and Liabilities

(₹ in Lakh)

Particulars	As at 30th September 2018	As at 31st March 2018
	(Unaudited)	(Audited)
ASSETS		
Non - current Assets		
(a) Property, Plant and Equipment	22,245	21,820
(b) Capital Work-in-progress	2,253	1,825
(c) Investment Property	2	2
(d) Financial Assets		
(i) Investments	27,703	27,133
(ii) Loans	875	863
(iii) Other Financial Assets	12	12
(e) Deferred tax assets (Net)	1,107	1,107
(f) Current Tax Assets (Net)	494	524
(g) Other Non - current Assets	404	368
Total Non-current Assets	55,095	53,654
Current Assets		
(a) Inventories	16,346	8,973
(b) Biological assets other than bearer plants	207	89
(c) Financial Assets		
(i) Investments	825	1,613
(ii) Trade Receivables	7,796	6,537
(iii) Cash and Cash Equivalents	443	706
(iv) Bank Balances other than (iii) above	93	984
(v) Loans	4,084	5,485
(vi) Other Financial Assets	2,980	3,421
(d) Other Current Assets	1,513	1,121
Total Current Assets	34,287	28,929
Total Assets	89,382	82,583
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,444	1,444
(b) Other Equity	29,583	26,177
Total Equity	31,027	27,621
LIABILITIES		
Non - current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	14,148	15,427
(ii) Other Financial liabilities	108	117
(b) Provisions	2,527	2,263
(c) Other non- current liabilities	401	319
Total Non - current Liabilities	17,184	18,126
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	18,125	20,315
(ii) Trade Payables		
Total outstanding dues of Micro, Small & Medium Enterprises (MSME)	-	-
Total outstanding dues of creditors other than MSME	6,017	3,480
(iii) Other Financial Liabilities	10,910	8,252
(b) Other Current Liabilities	820	658
(c) Provisions	5,299	4,131
Total Current Liabilities	41,171	36,836
Total Liabilities	58,355	54,962
Total Equity and Liabilities	89,382	82,583



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Notes to the financial results (continued)

2. Tea Industry being seasonal in nature, the above quarterly results are not indicative of the likely results for the year.
3. As per Note (2) above, it is difficult to estimate taxable profit for the year and hence, Current and Deferred Tax shall be provided at the year end.
4. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November 2018 and these have been subjected to a Limited Review by the Statutory Auditors of the Company.

For Jay Shree Tea & Industries Limited

November 14, 2018
Kolkata




D.P. Maheshwari
(Managing Director)
DIN 02203749

