

Balance Sheet As at 30th September, 2017
(All amounts in lacs, unless otherwise stated)

Particulars		As at 30th September, 2017	As at 31st March, 2017
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1,071.64	1,071.64	
(b) Reserves and surplus	1,474.88	1,188.97	
2 Non-current liabilities			
(a) Long-term borrowings	780.24	604.76	
(b) Deferred tax liabilities (Net)	19.05	44.69	
(c) Other Long term liabilities	-	-	
(d) Long-term provisions	137.97	15.97	
3 Current liabilities			
(a) Short-term borrowings	786.08	809.59	
(b) Trade payables	138.29	138.22	
a) Outstanding trade payables dues to Micro enterprises and small enterprises	-	-	
b) Outstanding trade payables dues other than to Micro enterprises and small enterprises	138.29	138.22	
(c) Other current liabilities	474.51	7.59	
(d) Short-term provisions	-	95.55	
TOTAL	4,882.65	3,976.98	
II. ASSETS			
1 Non-current assets			
(a) Fixed assets	1,297.05	1,371.29	
(i) Tangible assets	1,297.05	1,371.29	
(ii) Intangible assets	-	-	
(ii) Capital work-in-progress	-	-	
(b) Non-current Investments	-	-	
(c) Deferred tax assets (net)	-	-	
(d) Long Term loans and advances	102.40	331.21	
(e) Other non current assets	-	-	
2 Current assets			
(a) Current investments	-	-	
(b) Inventories	400.54	551.58	
(c) Trade receivables	2,709.61	1,524.07	
(d) Cash and cash equivalents	57.20	39.67	
(e) Short-term loans and advances	315.84	159.16	
(f) Other current assets	-	-	
TOTAL	4,882.65	3,976.98	



Y.C. Patel

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2017

(All amounts in lacs, unless otherwise stated)

Particulars	Unaudited Results for the Six months ended 30th September 2017	Unaudited Results for the Six months ended 31st March 2017	Unaudited Results for the Six months ended 30th September 2016	Audited Results for the Year ended 31st March 2017	Audited Results for the Year ended 31st March 2016
I. Revenue from operations	3,229.39	2,384.85	2,810.92	5,195.77	3,379.21
II. Other income	1.10	6.19	0.33	6.52	9.17
III. Total Revenue (I + II)	3,230.50	2,391.04	2,811.25	5,202.28	3,388.39
IV. Expenses:					
Cost of materials consumed	2,055.12	2,286.01	1,801.85	4,087.86	2,724.97
Purchase of Stock in Trade	-	45.47	-	45.47	63.00
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15.86	0.25	6.52	6.77	(193.53)
Employee benefits expense	52.75	95.70	36.22	131.92	90.60
Finance costs	167.86	95.63	90.00	185.62	121.85
Depreciation and amortization expense	90.60	12.38	215.77	228.15	174.35
Other expenses	478.75	(362.55)	425.12	62.57	112.10
Total expenses (Total of IV)	2,860.92	2,172.89	2,575.48	4,748.36	3,093.34
Profit before exceptional and extraordinary items and tax (III-IV)	369.57	218.14	235.77	453.93	295.05
VI. Exceptional items	-	-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	369.57	218.14	235.77	453.93	295.05
VIII. Extraordinary Items	-	-	-	-	-
IX. Profit before tax (VII- VIII)	369.57	218.14	235.77	453.93	295.05
X. Tax expense:					
(1) Current Income Tax	(122.00)	74.25	(72.85)	-	-
(2) Deferred Tax	25.65	-	-	1.44	(19.21)
Profit (Loss) for the period from continuing operations (IX - X)	273.22	292.39	162.92	455.37	275.84
XII Profit (loss) from discontinuing operations before tax	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-
XIV Net profit (loss) from discontinuing operation after tax	-	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	1,071.63	1,071.63	1,071.63	1,071.63	893.03
Paid up Equity Share Capital (face value Rs. 10 per share)	10.00	10.00	10.00	10.00	10.00
XVI Earnings per equity share					
(1) Basic earnings (loss) per share from continuing and discontinued operations	2.55	2.73	1.52	4.25	3.35
(2) Diluted earnings (loss) per share from continuing and discontinued operations	2.55	2.73	1.52	4.25	3.35



Y.c. Patel



PHILIP FERNANDES & CO.
Chartered Accountants

Limited Review Report

Review Report to
The Board of Directors
Jiya Eco Products Limited

We have reviewed the accompanying statement of unaudited financial results of Jiya Eco Products Limited for the period ended 30/09/2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

(PHILIP FERNANDES)
Proprietor (M.No.:125960)
For and on behalf of
PHILIP FERNANDES & CO
CHARTERED ACCOUNTANTS
(FRN 128122W)



DATE : 14TH NOVEMBER, 2017
PLACE : AHMEDABAD