

JAY ENERGY AND S ENERGIES LTD

CIN: L29224GJ1986PLC009151

Address: C-327, Sidhi Vinayak Tower, S.G. Highway, Makarba, Ahmedabad

E-mail: jayenergysenergies@gmail.com

Date: 14th February, 2018.

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

Dear Sir,

Sub: Submission of Unaudited Financial Result of the Company for the quarter and nine months ended on 31st December, 2017.

Ref: Jay Energy and S Energies Limited. (Security Id / Code: JAYENGY / 526523)

In reference to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results along with Limited Review Report for the quarter and nine months ended on 31st December, 2017.

Kindly take the same on your record and oblige us.

FOR JAY ENERGY AND S ENERGY LIMITED

BY JAY ENERGY AND S ENERGIES LTD.

AUTHORISED SIGNATORY

Autho. Sign/Director

16	Paid-up equity share capital	679.77	679.77	679.77	679.77	679.77	679.77
17	Earning Per Share (for continuing operation):						
	Basic Earning per share	(0.12)	(0.12)	(0.54)	(0.89)	(0.68)	(1.09)
	Diluted Earning per share	(0.12)	(0.12)	(0.54)	(0.89)	(0.68)	(1.09)
18	Earning Per Share (for discontinued operation)						
	Basic Earning per share	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted Earning per share	0.00	0.00	0.00	0.00	0.00	0.00
19	Earning Per Share (for discontinued & continuing						
	Basic Earning per share	(0.12)	(0.12)	(0.54)	(0.89)	(0.68)	(1.09)
	Diluted Earning per share	(0.12)	(0.12)	(0.54)	(0.89)	(0.68)	(1.09)

NOTES:-

- There are no discontinuing operations & hence its profit / loss not disclosed.
 - The above Unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on 14th February, 2018. Further in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, the statutory Auditors have carried out Limited Review and Review Report has been approved by Board of the director of the company.
This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 IND AS prescribed under sec-133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirement) Regulations, 2015 .
 - The company has adopted IND AS for the first time from 1st April, 2017 with transition date April 1, 2016 . Reconciliation of Net Profit as per IND AS 101 first time adoption of IND AS are given as follows:
A. Reconciliation of Net Profit after Tax as previously reported under Indian GAAP and Ind AS for the quarter ended December 31, 2016 is as und:
- | Particulars | (Rs. In Lakhs) | | |
|--|---------------------------------|--|---|
| | for quarter ended on 31.12.2016 | for the Nine Month ended on 31.12.2016 | for the previous year ended on 31.03.2017 |
| Net Profit / (Loss) as per Previous GAAP | -3.65 | -4.64 | 7.43 |
| Less/ Add: Adjustments | 0 | 0 | 0 |
| Net Profit / (Loss) for the period under Ind AS | -3.65 | -4.64 | 7.43 |
| Other comprehensive Income net of Tax | 0 | 0 | 0 |
| Total Comprehensive Income as per Ind AS | -3.65 | -4.64 | 7.43 |
- B. Reconciliation of Equity as previously reported under Indian GAAP and Ind AS :**
- | Particulars | (Rs. In Lakhs) | Previous year ended on 31.03.2017 |
|--------------------------------------|----------------|-----------------------------------|
| Equity as reported under Indian GAAP | | |
| Less/ Add: Adjustments | | |
| Equity as reported under Indian AS | | |
- As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of Chartered Accountant of india, the company has only one reportable segment i.e. Hence, seprate disclosure for segment reporting is not applicable to the company.
 - To facilitate Comparision , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad
Date: 14.02.2018

FOR JAY ENERGY AND S ENERGY LIMITED
FOR JAY ENERGY AND S ENERGY LIMITED
AUTHORISED SIGNATORY
Autho. Sign/Director



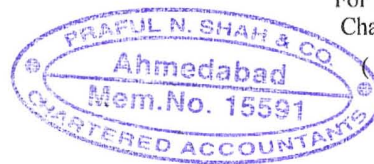
Limited Review Report

Review Report to
The Directors of
JAY Energy AND S. ENERGIES LTD.

We have reviewed the accompanying statement of unaudited financial results of JAY Energy AND S. ENERGIES LTD. for the quarter and nine month ended on 31st December, 2017 being submitted by the company pursuant to the requirement of Regulation 33 of SEBI(Listing Obligation and disclosure Requirements), Regulation 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the Indian Accounting Standards prescribed under sec- 133 of the Companies act, 2013 read with relevant Rules issued thereunder. 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 provide 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 Indian Accounting Standards (IND AS) notified under sec- 133 of the Companies act, 2013 read with relevant Rules issued thereunder and other recognized accounting practices and policies required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Praful N. Shah & Co.
Chartered Accountants

(FRN : 108957W)

(P. N. Shah)

Proprietor

Mem. No. 015591

Dated : 14-02-2018