



JAGSONPAL PHARMACEUTICALS LIMITED

Regd. Office : T-210J, Shahpur Jat, New Delhi - 110 049 (INDIA)

Fax : 0091-11-26498341, 26494708, Phone : 0091-11-26494519-24

CIN No. L74899DL1978PLC009181

JPL/SEC/LODR-Comp/results-Not1

Date : February 9th, 2018

The National Stock Exchange of India Ltd. Exchange Plaza, Bandara-Kurla Complex Bandra (E), Mumbai - 400 051. Ph. 022-26598452	The Bombay Stock Exchange Limited Pherozebhoj Jeejeebhoy Tower Dalal Street, Mumbai - 400 001 Ph. 022-22721234
SUB: UN-AUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 31.12.2017 & LIMITED REVIEW.	

Dear Sir,

Please find enclosed herewith un-audited financial results along with Limited Review for the quarter / nine months ended 31st December, 2017.

Thanking you.

Yours faithfully,

for JAGSONPAL PHARMACEUTICALS LIMITED



R K KAPOOR

COMPLIANCE OFFICER CUM COMPANY SECRETARY

Encl. : As above.



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Statement of Standalone Unaudited Financial Results for the Quarter ended 31.12.2017 and Nine Month Ended 31.12.2017
 Rs. in lacs

Particulars	Standalone					12 Months Ended
	Quarter Ended		Nine Month Ended			31.03.2017
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	Audited
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1 Income from operations						
a Gross Sales/Revenue from Operations	3805.65	2890.68	3446.34	9393.11	11476.32	14507.20
b Other Operating Income	0.00	0.00	0.00	0.00	27.17	39.04
Total Income from operations	3805.65	2890.68	3446.34	9393.11	11503.49	14546.24
2 Other Income	3.06	17.21	0.03	32.42	0.12	7.84
3 Total Income I+2I	3808.71	2907.89	3446.37	9425.53	11503.61	14554.08
4 Expenses						
a Cost of materials consumed	954.58	1636.19	1469.56	4393.86	4355.62	5387.47
b Purchases of stock-in-trade	596.82	61.38	251.98	1083.62	819.11	1346.42
c Changes in inventories of finished goods, work in progress and Stock in trade	479.40	-146.34	-9.68	-493.39	-148.69	-838.92
d Excise Duty	0.00	0.00	8.10	7.13	25.16	120.16
e Employee benefits expenses	1042.14	1104.97	967.87	3105.77	3095.42	4095.20
f Finance Cost	22.66	19.15	59.12	60.44	241.06	264.48
g Depreciation and amortisation expense	2.11	1.89	33.29	26.47	176.52	199.40
h Other expenses	940.26	625.12	659.11	2283.43	2789.29	3820.02
Total expenses	4037.97	3302.36	3439.35	10467.33	11353.49	14394.23
5 Profit before exceptional items and taxes (3-4)	-229.26	-394.47	7.02	-1041.80	150.12	159.85
6 Exceptional Items	0.00	0.00	0.00	1279.81	1279.81	1279.81
7 Profit before tax [5-6]	-229.26	-394.47	1286.83	-1041.80	1429.93	1439.66
8 Tax expense	-4.56	-9.13	296.41	-13.89	325.04	253.20
9 Net Profit for the period [7-8]	-224.70	-385.34	990.42	-1028.11	1104.89	1186.46
10 Other Comprehensive Income						
A (i) Items that will not be classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
11 Total Other Comprehensive Income [A(i) + A(ii)]	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Comprehensive Income [9+11]	-224.70	-385.34	990.42	-1028.11	1104.89	1186.46
13 Paid up Equity Share Capital (Face value Rs. 5/- per share)	1309.90	1309.90	1309.90	1309.90	1309.90	1309.90
14 Earnings Per Share (before and after extraordinary items) (of Rs 5/- each)						
a. Basic (Rs.)	-0.86	-1.47	3.78	-3.92	4.22	4.53
b. Diluted (Rs.)	-0.86	-1.47	3.78	-3.92	4.22	4.53

Notes

- The above Financial Results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on February 9, 2018.
- In line with the provisions of Ind AS 108, the Company operates in one reportable business segment i.e. 'Pharmaceuticals'.
- Figures for the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.
- The above results are available on website of the company www.jagsonpal.com and on the Website of BSE (www.bseindia.com) and NSE (www.nseindia.com).
- The Company has adopted Ind AS from April 1, 2017 and accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder. The date of transition to Ind AS is April 1, 2016. The impact of transition if any has been accounted for in the opening reserves and the comparative period results have been restated accordingly. The opening balance sheet as at April 1, 2016 and the results for the subsequent periods would be finalised and will be subject to audit at the time of annual financial statements for the year ended March 31, 2018.
- According to the requirements of Ind AS and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, revenue for the corresponding previous quarter ended June 30, 2017 and December 31, 2016 for the Nine months ended December 31, 2016, were reported inclusive of Excise Duty. The Government of India has implemented Goods and Service Tax ("gst") from July 01, 2017 replacing Excise Duty, Service Tax and various indirect taxes. AS per Ind AS 18, the revenue for the quarter ended December 31, 2017, is reported net of GST and is not comparable with previous reported quarter.
- Reconciliation between results previously reported under erstwhile Indian GAAP and as presented now under Ind AS are given below:-

Particulars	Quarter ended 31.12.2016	Year to date ended 31.12.2016
Net Profit for the period as per Indian GAAP		
Adjustments :	990.42	1104.89
Net Profit for the period as per Ind AS	990.42	1104.89
Total Comprehensive Income as per Ind AS	990.42	1104.89

8) The Ind AS compliant comparative figures for the quarter ended December 31, 2017 and Year to date December 31, 2016 have not been subjected to review or audit. However, the company's management has exercised necessary due diligence to ensure that such financial results provide true and fair view of its affairs.



Place : New Delhi
 Date : 09-02-2018



By Order of the Board
 For Jagsonpal Pharmaceuticals Limited
Rajpal Singh Kochhar

Rajpal Singh Kochhar
 Managing Director
 DIN No 00059492

