



John Oakey And Mohan Limited

MOHAN NAGAR, GHAZIABAD-201007 (U.P.) INDIA
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e-mail : oakeymohan@gmail.com, www.oakeymohan.com
CIN : L15549DL1962PLC003726
GST No. : 09AAACJ1608A2Z6

AN ISO 9001 : 2000 COMPANY

Oakey's

12/08/2023

Rohita Daware

Listing & Compliance
Metropolitan stock Exchange of India Ltd
Building A Unit 205A 2nd Floor Piramal Agastya Corporate Park

LBS Road Kurla West Mumbai 400070

Dear Sir

SUB : Un audited Results Quarter Ended 30th June 2023
Under regulation 33 and undertaking under regulation 32 of
SEBI (LODR) regulation 2015

As required under Regulation 33 of SEBI (LODR) Regulations 2015, enclosed please find herewith

Unaudited Financial Results for the quarter ended 30th June 2023. The Auditors Limited Review

report is also attached. The Results were reviewed and approved by audit Committee and Board in their meeting held on 12th August 2023..

The requirement of submission of statement on Impact of Audit Qualification is not applicable as the Audit report is not qualified. We therefore declare that there is no audit qualification.

Further as required under Regulation 32 of SEBI (LODR) Regulations 2015, we hereby declare that The submission of statement on Deviation or Variation for Proceeds of Public Issue, right Issue

Preferential Issue, QIP is not applicable to our company .

Thanking You

Yours faithfully

For John Oakey And Mohan Ltd

Surendra Kumar Seth

Company Secretary

JOHN OAKLEY AND MOHAN LIMITED

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CIN : L15549DL1962PLC003726

| STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023 | | | | |
|---|---------------|------------|------------|---------------|
| | | | | (Rs.in Lakhs) |
| Particulars | Quarter ended | | | Year ended |
| | 30.06.2023 | 31.03.2023 | 30.06.2022 | 31.03.2023 |
| | Unaudited | Audited | Unaudited | Audited |
| 1 Revenue from Operations | 358.59 | 324.10 | 388.58 | 1,507.19 |
| (a) Sale of Products | - | 0.08 | - | 0.15 |
| (b) Other Operating Income | 358.59 | 324.18 | 388.58 | 1,507.34 |
| Total Revenue | 3.08 | 6.80 | 1.70 | 12.43 |
| Other Income | 361.67 | 330.98 | 390.28 | 1,519.77 |
| Total Income | | | | |
| 2 Expenses | 199.55 | 150.90 | 165.06 | 672.08 |
| (a) Consumption of raw materials | - | - | - | 44.68 |
| (b) Purchases of traded goods | 12.81 | 60.09 | 44.01 | 150.39 |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 82.23 | 77.17 | 79.93 | 320.31 |
| (d) Employee benefits expenses | 1.25 | 1.48 | 2.11 | 7.54 |
| (e) Finance costs | 14.47 | 20.26 | 20.34 | 82.03 |
| (f) Depreciation and amortization expenses | 35.86 | 26.49 | 45.12 | 151.51 |
| (g) Power and fuel | 60.47 | 55.54 | 51.27 | 222.91 |
| (h) Other expenses | 406.64 | 391.93 | 407.84 | 1,651.45 |
| Total Expenses | | | | |
| 3 Profit / (Loss) before Exceptional items and Tax (1-2) | (44.97) | (60.95) | (17.56) | (131.68) |
| 4 Exceptional items | (44.97) | (60.95) | (17.56) | (131.68) |
| 5 Profit / (Loss) before Tax (3-4) | - | - | - | - |
| 6 Tax Expenses | - | (15.24) | (4.42) | (33.04) |
| Current Tax | - | (1.90) | - | (1.90) |
| Deferred Tax | - | (1.90) | - | (1.90) |
| Tax Adjustment (Excess)/Short provision of earlier years | - | (17.14) | (4.42) | (34.94) |
| Total Tax Expenses | (44.97) | (43.81) | (13.14) | (96.74) |
| 7 Net Profit / (Loss) for the period (6-7) | | | | |
| 8 Other Comprehensive Income/(Loss) | 4.98 | 17.55 | 2.73 | 19.07 |
| (a) Items not to be reclassified to Profit or Loss | - | (1.65) | - | (1.65) |
| (b) Income Tax relating to Items not to be reclassified to Profit or Loss | - | - | - | - |
| (c) Items to be reclassified to Profit or Loss | - | - | - | - |
| (d) Income Tax relating to Items to be reclassified to Profit or Loss | - | - | - | - |
| Total Other Comprehensive Income/(Loss) (Net of Tax Expense) | 4.98 | 15.90 | 2.73 | 17.42 |
| 9 Total Comprehensive Income (7+8) | (39.99) | (27.91) | (10.41) | (79.32) |
| 10 Paid-up equity share capital (Face Value of Rs. 10/- each) | 48.38 | 48.38 | 48.38 | 48.38 |
| 11 Other Equity | - | - | - | 1,708.17 |
| 12 Earning Per Share (of Rs. 10/- each) (not annualized): | | | | |
| a) Basic (Rs.) | (9.30) | (9.06) | (2.72) | (20.00) |
| b) Diluted (Rs.) | (9.30) | (9.06) | (2.72) | (20.00) |

Notes:

- The above Financial Results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on August 12, 2023
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The financial results for all periods have been prepared in accordance with the recognition and measurement principle of Ind AS.
- The Company has recognized Deferred Tax Assets in previous year ending March 31, 2023 amounting to Rs. 82.79 lakhs. In the current quarter ending June 30, 2023, the company has continued to carry this balance of Net Deferred Tax Assets and no further amount has been recognized as a matter of prudence. The effect of Deferred Tax Expense will be considered in the audited financial statements for the year ending March 31, 2024.
- The Company is engaged in the single primary business of "Coated Abrasives", and has only one reportable segment in accordance with Ind AS 108 - "Operating Segments".
- The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures of the financial year ended March 31, 2023 and the unaudited published year to date figures upto third quarter i.e. December 31, 2022.
- Previous year / periods figures have been regrouped / reclassified, wherever necessary.

For JOHN OAKLEY AND MOHAN LIMITED

Sanjeev Bawa
Managing Director
DIN: 03633427

Place of Signing : New Delhi
Date: August 12, 2023



Salin Narayan

JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26511953, 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

Review Report to
The Board of Directors
John Oakay and Mohan Limited
New Delhi

**LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE UNAUDITED
FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE, 30 2023**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of John Oakay and Mohan Limited (the 'Company') for the quarter ended June 30, 2023 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on this statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAO). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



BRANCHES AT NOIDA, BHIWADI (RAJASTHAN), GURGAON, PATNA

5. We draw attention to note no 3 of the financial statement, in respect of non recognition of Deferred Tax Expense in the current quarter ending June 30, 2023 and carrying the balance of Net Deferred Tax Assets of previous year ending March 31, 2023. As explained in the note no 3 of the financial statement and as in view of the management, this will be considered in the audited accounts for the year ended March 31, 2024.

Our conclusion is not modified in respect of this matter.

For **JAGDISH CHAND & CO.**

Firm Registration Number: 000129N

Chartered Accountants


(Pawan Kumar)

Partner

Membership Number: 511057

UDIN: 23511057B4YB1V2549



Date: August 12, 2023

Place of Signature: New Delhi