

JAGADISHWAR

**PHARMACEUTICAL
WORKS LIMITED**

CIN : L24232AS1987PLC002803

Regd. Off.: 205, Haribol Roy Market, 2nd Floor, A.T.Road, Guwahati -781001

Corp. Off.: 21/7, Sahapur Colony, Ground Floor, Kolkata – 700 053

Website: jagadishwarpharma.com

E_mail ID: jpwltd@yahoo.com

Phone No.: +91 7890586947

Date: February 14, 2018

To,
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. Limited (MSEI),
4th Floor, Vibgyor Towers, Plot No. C 62,
G Block, Opp. Trident Hotel,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 098.

Sub: Submission of Un-Audited Financial Results with Limited Review Report as per Regulation 33 (3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the Quarter ended 31st December, 2017.

Dear Sir / Madam,

Please find enclosed herewith the IND AS- Un-audited Financial Results with Limited Review Report as per Regulation 33(3) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the Quarter ended 31st December, 2017.

You are requested to take note of the same.

Thanking You,

Yours Faithfully,

For Jagadishwar Pharmaceutical Works Limited



Swapan Sarkar
Director
DIN : 05149442

Sarkar

Encl:As above

Jagadishwar Pharmaceutical Works Limited
CIN : L2423AS1987PLC002803
Regd. Office : 205, Haribol Roy Market, A.T.Road
2nd Floor, Near Saraf Building, Guwahati - 781 001

Email : jpwitd@yahoo.com, Website : jagadishwarpharma.com, Tel : +91 7890586947

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2017 (Unaudited)	30-09-2017 (Unaudited)	31-12-2016 (Unaudited)	31-12-2017 (Unaudited)	31-12-2016 (Unaudited)	31-03-2017 (Audited)
							(Rs. In lacs)
I	Income From Operations	6.00	-	5.50	6.00	47.55	59.80
	Other Income	14.37	16.36	11.34	39.70	34.23	45.33
II	Total Income from operations (I + II)	20.37	16.36	16.84	45.70	81.78	105.13
IV	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	10.50	-	11.00	33.18	59.00	367.46
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.50)	-	-	(27.18)	(1.40)	(289.61)
	(d) Employee benefits expense	1.98	1.70	2.03	5.39	6.05	8.09
	(e) Depreciation and amortisation expense	-	-	-	-	-	1.57
	(f) Finance Cost	-	-	-	-	-	-
	(g) Other expenses	1.13	1.02	1.43	4.75	6.50	8.36
	Total Expenses	9.11	2.72	14.46	16.14	70.15	95.87
V	Profit (Loss) before exceptional items and extraordinary items and tax (III-IV)	11.26	13.64	2.38	29.56	11.63	9.26
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit from ordinary activities before finance costs and Exceptional Items (V-VI)	11.26	13.64	2.38	29.56	11.63	9.26
VIII	Extra Ordinary Items	-	-	-	-	-	-
IX	Net Profit/(Loss) before tax (VII-VIII)	11.26	13.64	2.38	29.56	11.63	9.26
X	Tax Expense :						
	(1) Current Tax	-	-	-	-	3.35	3.35
	(2) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	3.35	3.35
XI	Net profit/(Loss) for the period from continuing operations (IX-X)	11.26	13.64	2.38	29.56	8.28	5.91
XII	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) for the period from discontinuing operations (after tax)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	11.26	13.64	2.38	29.56	8.28	5.91
XVI	Other Comprehensive Income	-	-	-	-	-	-
XVII	Total Comprehensive Income	-	-	-	-	-	-
XVIII	Paid up equity share capital (Face Value of Rs.10/- per Share)	2,970.02	2,970.02	2,970.02	2,970.02	2,970.02	2,970.02
XVIII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	51.23	40.18	24.25	51.44	24.25	21.88
XX	Earnings Per Share (EPS)						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-

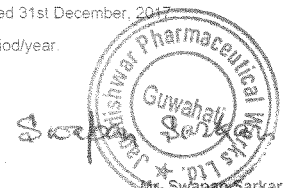
Notes:

- The above results are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. The results for the previous periods have been restated as per Ind AS. The standalone financial results of the Company for the quarter and nine months ended 31st December, 2017 have been reviewed by the Audit Committee at their meeting held on 14th February, 2018 and have been approved by the Board of Directors at its meeting held on 14th February 2018.
- Reconciliation of Net Profit & Equity as previously reported under India GAAP (IGAAP) and Ind-AS for the quarters/periods are presented as under:

Particulars	31-12-2017 (Unaudited)	31-12-2016 (Unaudited)
Net Profit/Equity as per IGAAP	0.00	0.00
Appreciation/ (Diminution) in value of Investments	-	-
Reclassification of Net Actuarial (Gain) / Loss on employee defined benefit obligation to other comprehensive income	-	-
Net Profit/Equity as per Ind-AS	-	-
Other Comprehensive Income	-	-
Total Comprehensive Income/Equity as per Ind-AS		

- The standalone financial results of the Company for the quarter and nine months ended 31st December, 2017 have been unaudited by the Statutory Auditors.
- Statutory Auditors have carried out a "Limited Review" of the above financial results for the quarter/nine months ended 31st December, 2017.
- Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

Place : Guwahati
Dated : 14th February, 2018


Mr. Swapan Sarkar
 Director
 (DIN No: 05149442)

Shantimay Majumder & Co.

Chartered Accountants

57, Ramesh Mitra Road

Kolkata – 700 025

E-mail : cashantimoy@gmail.com

Date :

Ref :

LIMITED REVIEW REPORT

To
The Board of Directors,
Jagadishwar Pharmaceutical Works Limited

We have reviewed the unaudited financial results of **Jagadishwar Pharmaceutical Works Limited** (“the Company”), for the quarter ended December 31, 2017 together with the notes thereon (the “Statement”). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations, 2015”), Which has been initialed by us for identification purposes. The Statement is the responsibility of the Company’s management and has been approved by the Board of Directors. Further, the management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company’s opening unaudited Balance Sheet as at April 01, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim financial information performed by the independent auditor of the entity” issues 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 Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practiced and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.


We draw attention to the following matters:

- a) Note 2 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly, the Statement has been prepared by the Company’s Management in compliance with Ind AS.
- b) We were neither engaged to review, nor have we review, nor have we reviewed the comparative figures including reconciliation to the Total Comprehensive Income for the quarter ended on December 31, 2017. As set out in note 5 to the Statement, these figures have been furnished by the Management.

Place : Kolkata

Date : 14th February, 2018

For SHANTIMAY MAJUMDER & CO
Chartered Accountants
Firm Regd. No.-317116E
57, Ramesh Mitra Road, 1st Floor, Kol-25


S. Majumder
Proprietor M No. 053264 (Proprietor)
PAN-ADPPM2476E
Membership No : 053264
Firm Regn. No.: 317116E