



John Oakey And Mohan Limited

MOHAN NAGAR, GHAZIABAD-201007 (U.P.) INDIA
Tel. : 0120-2657298, Fax : 0120-2659155
e-mail : oakeymohan@gmail.com, www.oakeymohan.com
CIN : L15549DL1962PLC003726
GST No. : 09AAACJ1608A2Z6

AN ISO 9001 : 2000 COMPANY

Oakey's

30/05/2022

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 : Audited Results Quarter and Year Ended 31st March 2022

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 Financial Results (Audited) for the quarter and year ended 31st March 2022. The Auditors report is also attached. The Results were reviewed and approved by audit Committee and Board in their meeting held on 30TH May 2022.

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 AndMohan Ltd


Company Secretary

JOHN OAKY AND MOHAN LIMITED

Regd office: Office No.4, First Floor, Near Punjab National Bank, Pocket - E, Market Mayur Vihar, Phase-2, Delhi-110091

E mail: oakeymohan@gmail.com, Website: www.oakeymohan.com

CIN : L15549DL1962PLC003726

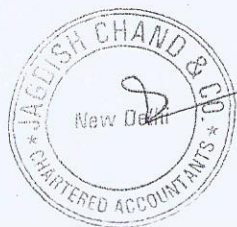
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022						
(Rs. in Lakhs)						
Particulars	Quarter ended			Year ended		
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021	
	Audited	Unaudited	Audited	Audited	Audited	
1	Income from Operations					
	(a) Sales/Income From Operations	418.71	584.44	614.76	1,820.12	1,973.46
	(b) Other Operating Income	0.26	-	0.20	0.35	0.50
	Total Income from operations	418.97	584.44	614.96	1,820.47	1,973.96
	Other Income	7.15	1.08	2.20	10.48	7.77
	Total Income	426.12	585.52	617.16	1,830.95	1,981.73
2	Expenses					
	(a) Consumption of raw materials	215.81	212.50	351.64	862.65	910.76
	(b) Purchases of traded goods	-	-	83.59	1.65	133.25
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(24.68)	96.23	(131.11)	13.32	(17.85)
	(d) Employee benefits expenses	83.87	89.13	102.12	351.95	366.30
	(e) Finance costs	2.25	2.50	0.53	7.96	18.39
	(f) Depreciation and amortization expenses	27.50	26.97	9.42	87.70	78.39
	(g) Power and fuel	48.43	56.03	66.45	201.00	178.29
	(h) Other expenses	55.64	61.56	74.72	216.39	206.53
	Total Expenses	408.82	544.92	557.36	1,742.62	1,874.06
3	Profit / (Loss) before Exceptional items and Tax (1-2)	17.30	40.60	59.80	88.33	107.67
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before Tax (3-4)	17.30	40.60	59.80	88.33	107.67
6	Tax Expenses					
	Current Tax	1.63	13.22	17.75	21.99	38.26
	Deferred Tax	2.24	(2.60)	(2.34)	0.57	(10.76)
	Tax Adjustment (Excess)/Short provision of earlier years	-	-	-	-	(0.55)
	Total Tax Expenses	3.87	10.62	15.41	22.56	26.95
7	Net Profit / (Loss) for the period (6-7)	13.43	29.98	44.39	65.77	80.72
8	Other Comprehensive Income/(Loss)					
	(a) Items Not to be reclassified to Profit or Loss	15.26	0.88	17.12	18.43	40.22
	(b) Income Tax relating to Items not to be reclassified to Profit or Loss	(0.88)	-	(4.90)	(0.88)	(4.90)
	(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)	14.38	0.88	12.22	17.55	35.32
9	Total Comprehensive Income (7+8)	27.81	30.86	56.61	83.32	116.04
10	Paid -up equity share capital (Face Value of Rs. 10/- each)	48.38	48.38	48.38	48.38	48.38
10	Total Reserves	-	-	-	1,787.49	1,704.17
11	Earning Per Share					
	(of Rs. 10/- each) (not annualized):					
	a) Basic (Rs.)	2.78	6.20	9.18	13.60	16.68
	b) Diluted (Rs.)	2.78	6.20	9.18	13.60	16.68



JOHN OAKY AND MOHAN LIMITED

(Rs. in Lakhs)

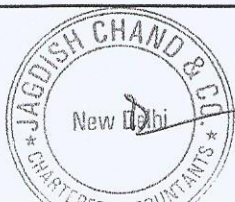
Statement of Assets and Liabilities	As at 31.03.2022 Audited	As at 31.03.2021 Audited
ASSETS		
Non-Current Assets	304.36	138.17
(a) Property, plant and equipment	-	-
(b) Intangible assets		
(c) Financial assets	78.28	63.35
(i) Investments	5.59	6.03
(ii) Other financial assets	51.40	52.85
(d) Deferred tax assets (net)	1.50	-
(e) Other non-current assets	441.13	260.40
Total Non-Current Assets		
Current Assets	1,062.70	1,082.44
(a) Inventories	407.09	469.64
(b) Financial assets		
(i) Trade receivables	35.04	38.68
(ii) Cash and cash equivalents	127.88	158.68
(iii) Other bank balances	1.40	2.04
(iv) Other financial assets	14.16	6.50
(c) Current tax assets (net)	28.93	25.87
(d) Other current assets	1,677.20	1,783.85
Total Current Assets		
Total Assets	2,118.33	2,044.25
EQUITY AND LIABILITIES		
Equity	48.38	48.38
(a) Equity share capital	1,787.49	1,704.17
(b) Other equity	1,835.87	1,752.55
Total Equity		
Liabilities		
Non-Current liabilities		
(a) Financial liabilities	54.90	-
(i) Borrowings	38.85	38.84
(ii) Other financial liabilities	-	-
(b) Provisions	93.75	38.84
Total Non-Current Liabilities		
Current liabilities		
(a) Financial liabilities	40.87	-
(i) Borrowings		
(ii) Trade payables	0.36	1.07
(A) Total Outstanding dues of Micro and small enterprises	82.12	195.17
(B) Total outstanding dues of creditors other than Micro and small enterprises	36.22	37.43
(ii) Other financial liabilities	29.14	19.19
(b) Other current liabilities	-	-
(c) Provisions	188.71	252.86
Total Current Liabilities		
TOTAL Equity and Liabilities	2,118.33	2,044.25



JOHN OAKEY AND MOHAN LIMITED
Statement of Cash Flows for the year ended March 31, 2022

(Rs. in Lakhs)

Particulars	For the Year ended	For the Year ended
	31.03.2022	31.03.2021
	Audited	Audited
A. Cash flows from operating activities		
Profit before tax	88.33	107.67
Adjustments for :		
Depreciation and amortization	87.70	78.39
Other non-cash items	3.50	19.45
Loss/(Profit) on sale of property, plant and equipment	-	3.75
Interest Expenses	7.96	18.39
Dividend Received	-	-
Interest Income	(4.30)	(3.06)
Operating profit before working capital changes	183.19	224.59
Adjustments for (increase)/decrease in Assets:		
Inventories	19.74	(18.19)
Trade receivables	62.55	102.26
Other financial assets	1.06	(104.76)
Other current assets	(3.06)	25.06
Adjustments for increase/(decrease) in operating liabilities:		
Provisions	-	(10.16)
Other financial liabilities	(0.47)	(3.25)
Trade Payable	(113.76)	(56.75)
Other current liabilities	9.95	4.38
Cash generated from / (used in) operations	159.20	163.18
Income taxes paid	(29.65)	(20.04)
Net cash generated from / (used in) operations	129.55	143.14
B. Cash Flows from Investing Activities		
Purchase of property, plant and equipment, Capital Work in Progress and Intangible Assets including capital advances	(255.39)	(9.69)
Proceeds from sale of investments	-	-
Proceeds from sale of property, plant and equipment	-	147.26
Dividend Received	-	-
Movement in bank deposits not considered as cash and cash equivalents	30.80	53.47
Interest Received	4.32	8.71
Net cash generated from/(used in) investing activities	(220.27)	199.75
C. Cash flows from financing activities		
Increase/(Decrease) in Non current Borrowing	54.90	(78.66)
Increase/(Decrease) in Current Borrowing	40.87	(210.61)
Dividend Paid	(1.13)	(1.23)
Interest Expenses	(7.56)	(19.00)
Net cash generated from/(used in) financing activities	87.08	(309.50)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(3.64)	33.39
Cash and cash equivalents at the beginning of year	38.68	5.29
Cash and cash equivalents at the end of year	35.04	38.68
1) The statement of cash flow has been prepared under the indirect method as set out in Ind AS 7 on statements of cash flow.		
2) Cash and cash equivalent includes:		
a) Cash in hand	1.01	1.22
b) Balance with Banks	34.03	37.46
Total	35.04	38.68



Notes:

- 1) 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 May 30, 2022
- 2) The financial results have 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.
- 3) The company has taken into account external and internal information for assessing possible impact of COVID-19 on various elements of its financial results, including carrying amount of its assets. Based on such assessment, the company does not expect any significant impact on such carrying amount.
- 4) The Code on Social Security 2020 ("The Code") has been approved by the parliament which inter- alia deals with employee benefits during employment and post-employment. The code has been published in the gazette of india on 29th september 2020. The effective date of the Code and the rules thereunder are yet to be notified. The impact of the changes, if any, on the company will be assessed and recognized when the code become effective.
- 5) 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".
- 6) The figures of the last quarter are the balancing figures in respect of financial results between audited figures of the financial year ended March 31, 2022 and the published year to date figures upto third quarter i.e. December 31, 2021 of the current year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- 7) The Statutory auditors have carried out audit of the financial results for the quarter and year ended March 31, 2022.
- 8) Previous year / periods figures have been regrouped / reclassified, wherever necessary.

Place of Signing : New Delhi
Date: May 30, 2022

For JOHN OAKEY AND MOHAN LIMITED


Sanjeev Bawa
(Managing Director)
DIN 03633427



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

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
JOHN OAKEY AND MOHAN LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **JOHN OAKEY AND MOHAN LIMITED** (the "Company") for the quarter ended 31st March 2022 and for the year ended 31st March, 2022 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and for the year ended 31st March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/loss and other financial information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of



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the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our

BRANCHES AT NOIDA, BHIWADI (RAJASTHAN), GURUGRAM (HARYANA)



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auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended 31st March, 2022 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **Jagdish Chand & Co.**
Chartered Accountants
(Firm's Registration No. 000129N)



Ravi Goel
RAVI GOEL
Partner
(Membership No.078748)

UDIN : 22078748AJWRMW 8279

Place: New Delhi
Date : May 30, 2022