



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

14/11/2022

To

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 and half year Ended 30th September
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

Unaudited Financial Results for the quarter ended 30th September 2022. The Auditors report is
also attached. The Results were reviewed and approved by audit Committee and Board in their
meeting held on 14th November 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 And Mohan Ltd


Surendra Kumar Seth

Company Secretary

Oakey's Abrasive : A Great start for a fine finish

JOHN OAKLEY 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.in Tel:0120-2657298

CIN : L15549DL1962PLC003726

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Sales/Income From Operations	417.80	388.58	506.08	806.38	816.97	1,820.12
(b) Other Operating Income	0.07	-	0.04	0.07	0.09	0.35
Total Income from operations	417.87	388.58	506.12	806.45	817.06	1,820.47
Other Income	2.01	1.70	0.91	3.71	2.25	10.48
Total Income	419.88	390.28	507.03	810.16	819.31	1,830.95
2 Expenses						
(a) Consumption of Raw Materials	189.65	165.06	263.24	354.71	434.34	862.65
(b) Purchases of Traded Goods	-	-	-	-	1.65	1.65
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	41.30	44.01	(29.77)	85.31	(58.23)	13.32
(d) Employee benefits expense	83.81	79.93	96.32	163.74	178.95	351.95
(e) Finance costs	1.94	2.11	2.70	4.05	3.21	7.96
(f) Depreciation and amortization expenses	20.71	20.34	26.26	41.05	33.23	87.70
(g) Power and Fuel	44.04	45.12	61.14	89.16	96.54	201.00
(h) Other expenses	65.85	51.27	61.79	117.12	99.19	216.39
Total Expenses	447.30	407.84	481.68	855.14	788.88	1,742.62
3 Profit / (Loss) before Exceptional items and Tax (1-2)	(27.42)	(17.56)	25.35	(44.98)	30.43	88.33
4 Exceptional items	-	-	-	-	-	-
5 Profit / (Loss) before Tax (3-4)	(27.42)	(17.56)	25.35	(44.98)	30.43	88.33
6 Tax Expenses						
Current Tax	-	-	6.30	-	7.14	21.99
Deferred Tax	(6.90)	(4.42)	0.49	(11.32)	0.93	0.57
Total Tax Expenses	(6.90)	(4.42)	6.79	(11.32)	8.07	22.56
7 Profit / (Loss) after tax (5-6)	(20.52)	(13.14)	18.56	(33.66)	22.36	65.77
8 Other Comprehensive Income/(Loss)						
(a) Items Not to be reclassified to profit or loss	1.92	2.73	(2.42)	4.65	2.29	18.43
(b) Income Tax relating to Items not to be reclassified to profit or loss	-	-	-	-	-	(0.88)
(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)	1.92	2.73	(2.42)	4.65	2.29	17.55
9 Total Comprehensive Income (7+8)	(18.60)	(10.41)	16.14	(29.01)	24.65	83.32
10 Paid-up equity share capital	48.38	48.38	48.38	48.38	48.38	48.38
(Face Value of Rs. 10/- each)						
11 Total Reserves						1,787.49
12 Earning Per Share						
(of Rs. 10/- each) (not annualized):						
a) Basic (Rs.)	(4.24)	(2.72)	3.84	(6.96)	4.62	13.60
b) Diluted (Rs.)	(4.24)	(2.72)	3.84	(6.96)	4.62	13.60

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(Rs. in Lakhs)

Statement of Assets and Liabilities	As at 30.09.2022	As at 31.03.2022
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	265.47	304.36
(b) Capital work-in-progress	-	-
(c) Other Intangible assets	-	-
(d) Financial Assets		
(i) Investments	82.93	78.28
(ii) Loans	-	-
(iv) Other Financial Assets	5.38	5.59
(e) Deferred tax assets (Net)	62.73	51.40
(d) Other Current Assets	-	1.50
Total Non-Current Assets	416.51	441.13
Current Assets		
(a) Inventories	960.96	1,062.70
(b) Financial Assets		
(i) Trade Receivables	418.56	407.09
(ii) Cash and cash equivalents	41.34	35.04
(iii) Bank Balances other than (ii) above	170.44	127.88
(iv) Other Financial Assets	3.09	1.40
(c) Current Tax Assets (Net)	8.75	14.16
(d) Other current assets	62.40	28.93
Total Current Assets	1,665.54	1,677.20
Total Assets	2,082.05	2,118.33
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	48.38	48.38
(b) Other Equity	1,758.48	1,787.49
Total Equity	1,806.86	1,835.87
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	33.30	54.90
(ii) Other financial liabilities	35.40	38.85
(b) Provisions	2.96	-
Total Non-Current Liabilities	71.66	93.75
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	42.41	40.87
(ii) Trade payables		
- Total outstanding dues of Micro and small enterprises	5.52	0.36
- Total outstanding dues other than Micro and small enterprises	125.84	82.12
(iii) Other financial liabilities	15.05	36.22
(b) Other current liabilities	14.71	29.14
(c) Provisions	-	-
Total Current Liabilities	203.53	188.71
Total Equity and Liabilities	2,082.05	2,118.33



Statement of Cash flows for the Half year ended September 30,2022

Rs. In Lakhs

	Particulars	Half year ended September 30,2022	Half year ended September 30,2021
		(Unaudited)	(Unaudited)
A.	Cash flows from operating activities		
	Profit/(Loss) before tax	(44.98)	30.43
	Adjustments for :		
	Depreciation and amortization	41.05	33.23
	Provision for doubtful debts	10.94	
	Interest Expenses	4.05	3.21
	Dividend income	(0.25)	-
	Interest Income	(3.46)	(1.62)
	Operating profit before working capital changes	7.35	65.25
	Adjustments for (increase)/decrease in Assets:		
	Inventories	101.74	(38.54)
	Trade receivables	(22.41)	59.77
	Other financial assets	(1.01)	1.17
	Other current assets	(33.47)	(6.81)
	Adjustments for increase/(decrease) in operating liabilities:		
	Provisions	2.96	3.50
	Other financial liabilities	(25.40)	(11.86)
	Trade Payable	48.88	(30.75)
	Other current liabilities	(14.43)	10.80
	Cash generated from / (used in) operations	64.21	52.53
	Income taxes paid (net) of refunds	5.41	(22.77)
	Net cash generated from / (used in) operations	69.62	29.76
B.	Cash Flows from Investing Activities		
	Purchase of property, plant and equipment, Capital Work in Progress and Intangible Assets including capital advances	(0.66)	(253.90)
	Dividend income	0.23	-
	Movement in bank deposits not considered as cash and cash equivalents	(42.56)	81.02
	Interest Income	3.00	2.37
	Net cash generated from/(used in) investing activities	(39.99)	(170.51)
C.	Cash flows from financing activities		
	Increase/(Decrease) in Non current Borrowing	(21.60)	75.71
	Increase/(Decrease) in Current Borrowing	1.54	39.38
	Dividend Paid	(0.01)	(0.02)
	Dividend distribution tax	-	-
	Interest paid	(3.26)	(1.83)
	Net cash generated from/(used in) financing activities	(23.33)	113.24
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	6.30	(27.51)
	Cash and cash equivalents at the beginning of year	35.04	38.68
	Cash and cash equivalents at the end of year (refer note 11)	41.34	11.17
	1) The statement of cash flow has been prepared under the indirect method as set out in Ind AS 7 on 'Statements of Cash Flows.'		



Notes:

- 1) The above results for the quarter and half year ended September 30, 2022 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 14, 2022.
- 2) 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 principles of Ind AS.
- 3) 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".
- 4) The statutory auditors have carried out a limited review of the results for the quarter and six months ended September 30, 2022.
- 5) Previous year / periods figures have been regrouped/reclassified, wherever necessary.

For and on behalf of the Board

Place: New Delhi

Date: November 14, 2022


Sanjeev Bawa

**Managing Director
DIN: 03633427**





JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
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Review Report to
The Board of Directors
John Oakey and Mohan Limited
New Delhi

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER, 30 2022.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of John Oakey and Mohan Limited (the 'Company') for the quarter ended September 30, 2022 and year to date results for the period April 01, 2022 to September 30, 2022 (the 'Statement'), 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").
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 the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company's 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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.

For **JAGDISH CHAND & CO.**
Firm Registration Number: 000129N
Chartered Accountants


(Ravi Goel)

Partner

Membership Number: 078748

UDIN: 22078748BBAZ587190

Date: November 14, 2022

Place of Signature: New Delhi