



John Oakey And Mohan Limited

MOHAN NAGAR, GHAZIABAD-201007 (U.P.) INDIA

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CIN : L15549DL1962PLC003726

GST No. : 09AAACJ1608A2Z6

AN ISO 9001 : 2015 COMPANY

Oakey's

To

11/11/2024

Mr Utkarsh Ranjan

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 September 2024
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 2024. The Auditors Limited Review report is also attached. The Results were reviewed and approved by audit Committee and Board in their meeting held on 11th November 2024..

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 .

Further We would like to inform you that timings of start and end of the meetings were as under.

START OF THE MEETING	11.11.2024	14.10 PM
END OF THE MEETING	11.11.2024	15.45 PM

Thanking You

Yours faithfully

For John Oakey AndMohan Ltd

Surendra Kumar Seth

Managing Director

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

JOHN OAKEY AND MOHAN LIMITED

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CIN : L15549DL1962PLC003726

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs)						
Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Sales/Revenue From Operations	337.72	368.79	296.79	706.51	655.38	1,344.26
(b) Other Operating Income	-	-	-	-	-	0.24
Total Income from operations	337.72	368.79	296.79	706.51	655.38	1,344.50
Other Income	10.25	20.93	6.69	31.18	9.77	30.98
Total Income	347.97	389.72	303.48	737.69	665.15	1,375.48
2 Expenses						
(a) Cost of Material Consumed	174.02	167.42	113.75	341.44	313.30	648.21
(b) Purchases of traded goods	46.11	-	-	46.11	-	-
(c) Change in Inventories of finished goods, stock-in-trade and work-in-progress	(42.60)	55.03	81.95	12.43	94.76	165.66
(d) Employee benefits expenses	70.42	73.85	78.84	144.27	161.07	303.66
(e) Finance costs	0.26	1.71	0.99	1.97	2.24	5.19
(f) Depreciation and amortization expenses	11.70	11.48	14.64	23.18	29.11	58.40
(g) Power and fuel	29.92	29.00	22.45	58.92	58.31	120.42
(h) Other expenses	52.73	60.59	52.31	113.32	112.78	236.59
Total Expenses	342.56	399.08	364.93	741.64	771.57	1,538.13
3 Profit / (Loss) before Exceptional items and Tax (1-2)	5.41	(9.36)	(61.45)	(3.95)	(106.42)	(162.65)
4 Exceptional items	-	-	-	-	-	19.22
5 Profit / (Loss) before Tax (3-4)	5.41	(9.36)	(61.45)	(3.95)	(106.42)	(181.87)
6 Tax Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	(3.12)	-	-	(3.12)	-	-
Taxation relating to earlier year	-	-	-	-	-	0.41
Total Tax Expenses	(3.12)	-	-	(3.12)	-	0.41
7 Net Profit / (Loss) for the period (6-7)	8.53	(9.36)	(61.45)	(0.83)	(106.42)	(182.28)
8 Other Comprehensive Income/(Loss)						
(a) Items Not to be reclassified to Profit or Loss	8.32	3.24	3.67	11.56	8.65	15.80
(b) Income Tax relating to Items not to be reclassified to Profit or Loss	3.12	-	-	3.12	-	-
(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)	5.20	3.24	3.67	8.44	8.65	15.80
9 Total Comprehensive Income (7+8)	13.73	(6.12)	(57.78)	7.61	(97.77)	(166.48)
10 Paid-up equity share capital (Face Value of Rs. 10/- each)	48.38	48.38	48.38	48.38	48.38	48.38
10 Total Reserves	-	-	-	-	-	1,541.69
11 Earning / (Loss) Per Share (of Rs. 10/- each) (not annualized):						
a) Basic (Rs.)	1.76	(1.93)	(12.70)	(0.17)	(22.00)	(37.67)
b) Diluted (Rs.)	1.76	(1.93)	(12.70)	(0.17)	(22.00)	(37.67)



JOHN OAKEY AND MOHAN LIMITED
CIN : L15549DL1962PLC003726
Statement of Cash Flows for the half year ended September 30, 2024

Particulars	For the Half Year Ended September 30, 2024	For the Year Ended March 31, 2024
A. Cash flows from Operating Activities		
Adjustments for :	(3.95)	(181.87)
Depreciation and amortization	23.18	58.40
Loss / (Profit) on sale of property, plant and equipment	(1.55)	(10.20)
Write down of Inventories of finished goods	-	13.50
Provisions/liabilities no longer required, written back	(0.26)	(2.74)
Provision for doubtful debts / ECL	8.92	29.70
Interest Expenses	1.97	5.19
Dividend Received	(0.50)	(0.50)
Interest Income	(8.74)	(13.54)
Operating profit before working capital changes	19.07	(102.06)
Adjustments for (increase)/decrease in Assets:		
Inventories	8.56	178.74
Trade receivables	(150.14)	20.32
Other financial assets	(0.24)	(0.06)
Other current assets and non current assets	(4.46)	0.60
Adjustments for increase/(decrease) in operating liabilities:		
Other financial liabilities	1.09	(2.55)
Trade Payable	68.89	25.22
Other current liabilities	0.51	(11.29)
Provisions	3.00	-
Cash generated from / (used in) operations	(53.72)	108.92
Income taxes paid (net)	(0.88)	3.14
Net cash generated from / (used in) operations	(54.60)	112.06
B. Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment and Capital Work in Progress including capital advances	(0.28)	(20.63)
Proceeds from sale of Property, Plant and Equipment	2.24	19.13
Dividend Received	0.50	0.50
Movement in bank deposits not considered as cash and cash equivalents	18.55	(75.38)
Interest Received	8.74	12.05
Net cash generated from/(used in) investing activities	29.75	(64.33)
C. Cash flows from Financing Activities		
Increase/(Decrease) in Non current Borrowing	-	(10.88)
Increase/(Decrease) in Current Borrowing	(10.88)	(33.14)
Unpaid dividend paid	-	(1.22)
Interest paid	(1.51)	(5.32)
Net cash generated from/(used in) financing activities	(12.39)	(50.56)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(37.24)	(2.83)
Cash and cash equivalents at the beginning of year	57.96	60.79
Cash and cash equivalents at the end of the period	20.72	57.96



JOHN OAKEY AND MOHAN LIMITED

CIN : L15549DL1962PLC003726
Statement of Assets and Liabilities

Particulars	As at 30.09.2024 Unaudited	(Rs. in Lakhs) As at 31.03.2024 Audited
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	171.14	191.74
(b) Capital work in progress	-	2.99
(c) Financial assets		
(i) Investments	116.85	105.28
(d) Deferred tax assets (net)	82.79	82.79
(e) Other non-current assets	0.52	0.71
Total Non-Current Assets	371.30	383.51
Current Assets		
(a) Inventories	660.07	668.63
(b) Financial assets		
(i) Trade receivables	471.99	330.77
(ii) Cash and cash equivalents	20.72	57.96
(iii) Other bank balances	261.58	280.14
(iv) Other financial assets	4.40	4.16
(c) Current tax assets (net)	8.43	7.54
(d) Other current assets	38.92	34.27
Total Current Assets	1,466.11	1,383.47
Total Assets	1,837.41	1,766.98
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	48.38	48.38
(b) Other equity	1,549.30	1,541.69
Total Equity	1,597.68	1,590.07
Liabilities		
Non-Current liabilities		
(a) Financial liabilities		
(i) Other financial liabilities	25.61	25.43
Total Non-Current Liabilities	25.61	25.43
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	10.88
(ii) Trade payables		
(A) Total Outstanding dues of Micro and small enterprises	28.99	26.45
(B) Total outstanding dues of creditors other than Micro and small enterprises	139.62	73.52
(ii) Other financial liabilities	27.26	25.89
(b) Other current liabilities	15.25	14.74
(c) Provisions	3.00	-
Total Current Liabilities	214.12	151.48
TOTAL Equity and Liabilities	1,837.41	1,766.98

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 November 11, 2024
- 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 Deferred Tax credit in the quarter and half year ended September 30, 2024 is recognized to the extent the deferred tax expense recognized in the Other comprehensive Income in the Statement of Profit and Loss. Due to this impact, there is no change in carrying value of Deferred Tax Asset of previous year ended March 31, 2024. The net change in deferred tax asset will be considered in the audited accounts for the year ending March 31, 2025.
- 4) 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".
- 5) Previous year / periods figures have been regrouped / reclassified, wherever necessary.

Place of Signing : New Delhi
Date: November 11, 2024

For JOHN OAKEY AND MOHAN LIMITED



Surendra Kumar Seth
Chief Financial Officer And
Managing Director
(DIN 10631380)

JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26511953, 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 AND HALF YEAR ENDED ON SEPTEMBER, 30
2024**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of John Oakay and Mohan Limited (the 'Company') for the quarter ended September 30, 2024 and year to date result for the period April 01, 2024 to September 30, 2024 (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, AHMEDABAD, PATNA

5. We draw attention to Note 3 of the accompanying statement of Unaudited Financial Results -

The Deferred Tax credit in the quarter and half year ended September 30, 2024 is recognized to the extent the deferred tax expense recognized in the Other comprehensive Income in the Statement of Profit and Loss. Due to this impact, there is no change in carrying value of Deferred Tax Asset of previous year ended March 31, 2024. As explained in the said note, in view of the management, the net change in deferred tax asset will be considered in the audited accounts for the year ending March 31, 2025.

Our conclusion is not modified in respect of this matter.

For **JAGDISH CHAND & CO.**

Firm Registration Number: 000129N

Chartered Accountants

Pawan Kumar
(Pawan Kumar)

Partner

Membership Number: 511057

UDIN: 24511057BK FJS 28700

Date: November 11, 2024

Place of Signature: New Delhi

