# HITESH AGRAWAL & CO. CHARTERED ACCOUNTANTS

To,
The Board of Directors
Jiya Eco Products Limited

We have reviewed the accompanying statement of unaudited financial results of Jiya Eco Products Limited for the half year ended 30<sup>th</sup> September, 2015 except for the disclosure regarding, "Public Shareholding" and "Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us.

This statement is the responsibility of the company's management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 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 provide 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 came to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 43 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Hitesh Agrawal & CO.

Chartered Accountants

FRN: 125172W

CA Vikash Kumar Jain (Partner)

M.No. 115545

Place: Ahmedabad Date: 09/11/2015



### JIYA ECO PRODUCTS LIMITED

G/6, Ruturaj complex, Opp. A.V.School Ground, Crescent, Bhavnagar- 364001

## Statement of Assets and Liabilities (Standalone Basis)

	(Rs. In Lacs			
Particulars	As at six months ended 30/09/2015	As at six months ended 30/09/2014		
	Unaudited	Unaudited		
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds				
(a) Share Capital	893.03	589.51		
(b) Reserves and Surplus	825.56	351.64		
(c) Money received against share warrants	_	-		
Sub-total - Shareholders' Funds	1,718.59	941.15		
(2) Share application money pending allotment	-	18.76		
(3) Non-Current Liabilities				
(a) Long-term borrowings	440.63	481.97		
(b) Deferred tax liabilities (Net)	27.53	19.92		
(c) Other Long term liabilities		10.02		
(d) Long term provisions	7.82			
Sub-total - Non-Current Liabilities	475.98	520.65		
(4) Current Liabilities	175.50	520.00		
(a) Short-term borrowings	232.75	170.00		
(b) Trade payables	233.24	178.89		
(c) Other current liabilities	145.70	422.87		
(d) Short-term provisions	1	136.43		
Sub-total - Current Liabilities	58.82 670.50	73.36		
Total - EQUITY AND LIABILITIES		811.55		
Total Deciti Met Lindicities	2,865.08	2,273.34		
II.Assets				
(1) Non-current assets				
(a) Fixed assets				
(i) Tangible assets				
	1,003.70	857.32		
(ii) Intangible assets	-	•		
(iii) Capital work-in-progress	-	-		
(iv) Intangible assets under development	-	-		
(b) Non-current investments	-	•		
(c) Deferred tax assets (net)	-			
(d) Long term loans and advances		-		
(e) Other non-current assets	149.36	84.17		
Sub-total - Non-Current Assets	1,153.05	941.48		
(2) Current assets				
(a) Current investments	-			
(b) Inventories	84.38	85.90		
(c) Trade receivables	1,237.07	952.05		
(d) Cash and cash equivalents	17.98	7.77		
(e) Short-term loans and advances	0.62	0.62		
(f) Other current assets	371.98	285.51		
Sub-total - Current Assets	1,712.03	1,331.86		
Total- ASSETS	2,865.08	2,273.34		

For, Jiya Eco-Products Ltd. (CIN:L01111GJ2011PLC068414)

Harshad Monpara (Managing Director) (DIN:05147699)

Place: Ahmedabad Date: 09/11/2015

#### JIYA ECO PRODUCTS LIMITED

G/6, Ruturaj complex, Opp. A.V.School Ground, Crescent, Bhavnagar- 364001

	Statement of Standarone	Unaudited Results for the Si	x Month Ended 30.09.2015		
Particulars (Refer Notes Below)	For the six months Ended on 30/09/2015	For the six months Ended on 30/09/2014	Year to date figure for period ended on 30/09/2015	Year to date figure for period ended on 30/09/2014	For the Year Ended on 31/03/20
1. Income from Operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(a) Net Sales/Income from Operations					
(b) Other Operating Income	1,711.23	1,330.89	1,711.23	1,330.89	2,818
Total income from Operations (net)	9.17	-	9.17	-	0.
2. Expenses	1,720.40	1,330.89	1,720.40	1,330.89	2,818.
a) Changes in inventories of finished					
goods, work-in-progress and stockin-trade					
(b) Cost of Materials consumed	5.35	(34.86)	5.35	(34.86)	(38.
c) Purchase of stock-in-trade	1,329.77	994.74	1,329.77	994.74	2,253
d) Employee benefits expense	19.52	-	-	-	
Depreciation and amortisation	42.87	35.44	42.87	35.44	72
expense	75.34	12.0	The state of the s		
t)Other expenses(Any item exceeding 10% of the total	75.54	43.60	75.34	43.60	129
expenses relating to continuing operations to be shown					
eparately)	26.06	25.24			
otal Expenses		25.34	26.06	25.34	81
. Profit / (Loss) from operations	1,479.39	1,064.26	1,479.39	1,064.26	2,499
pefore other income, finance costs					
and exceptional items (1-2)					
Other Income	241.01	266.63	241.01	266.63	319
		-		+	
Profit / (Loss) from ordinary		,			
ctivities before, interest and					
exceptional items (3 + 4)	241.01	266.63	241.01	266.63	319
b. Interest	(51.21)	(27.80)	(51.21)	(27.80)	
. Profit / (Loss) after interest but			(51.21)	(27.50)	(80
refore exceptional items (5 + 6)	189.80	238.83	100.00	720.07	
. Exceptional Items	10300	236.63	189.80	238.83	238.
Profit / (Loss) from ordinary activities before tax (7 + 8)	189.80	238.83	-	-	
8. Tax expense	(0.61)		189.80	238.83	238.
1.Net Profit / (Loss) from ordinary	(0.61)	(3.73)	(0.61)	(3.73)	(10.
ctivities after tax (9 + 10)					
2. Extraordinary items (net of tax 'expense 0.80 Lakhs)	189.19	235.10	189.19	235.10	227.
3. Net Profit / (Loss) for the period	-	-		- 1	-
11 + 12)					
	189.19	235.10	189.19	235.10	227.
Paid-up equity share capital (Face Value of Rs.10 each)	893.03	589.51	893.03	589.51	651.
. Reserve excluding Revaluation					
eserves as per balance sheet of		1			
revious accounting year	825.56	351.64	825.56	351.64	468.
6.i Earnings Per Share (before					100
xtraordinary items)	1	4			
of `10/- each) (not		1	1		
nnualised):	1	1			
) Basic	2.52	4.40	2.52		
) Diluted	2.52	4.40		4.40	3.
ii Earnings Per Share (after	2.52	4.40	2.52	4.40	3.
straordinary items)					
of 10/- each) (not			1	1	
nnualised):	1	1	1	1	
) Basic					
	2.52	4.40	2.52	4.40	3
Diluted	2.52	4.40	2.52	4.40	3
art-2	Make the second of the second	Select Information	For the half Year ended on 30th Se	ptember,2015	3
. PARTICULARS OF SHAREHOLDING					
Public Shareholding		T			
umber of Shares	3,358,850		3,358,850		
ercentage of Shareholding	37.61		37.61		
			37.01		
Promoters and promoter group Shareholding (Pre Issue					
nare Holding)					
Pledged/Encumbered					
umber of shares					
rcentage of shares (as a % of the total shareholding of	-	-	-	-	
omoter and promoter group)					
reentage of shares (as a % of the total share capital of the				-	-
mpany)					
Non-encumbered	-	-	- 1	- 1	-
umber of shares					
reentage of shares (as a% of the total shareholding of	5,571,464	5,895,100	5,571,464	5,895,100	6,518,3
romoter and promoter group)	100	100	100	100	1
eccentage of shares (as a % of the total share capital of the					
	62.39	100	62.39		

For, Jiya Eco-Products Ltd. (CIN:L01111GJ2011PLC068414)

Harshad Monpara (Managing Director) (DIN:05147699)

Place: Ahmedabad Date: 09/11/2015



# JIYA ECO-PRODUCTS LIMITED

GST TIN No.: 24140504393 ● CST TIN No.: 24640504393 ● CIN No.: U01111GJ2011PLC068414

Ph.: 8238012455, Web: www.jiyaeco.com E-mail: account@jiyaeco.com

CIN: LOTITICS 2011PLC068414

#### Notes:

- The above Financial Results have been reviewed by the audit committee and subsequently approved by the Board of Directors at their board meeting held on 09<sup>th</sup> November 2015.
- 2) The Financial Results for the half year ended on 30<sup>th</sup> September 2015, have been subjected to "Limited Review" by the Statutory Auditors of the company in compliance with the requirement of the Listing Agreement of the Stock Exchange.
- 3) There were no Investor complaints received/pending during the half yearly period ended on 30.09.2015
- 4) Details about fund utilized from IPO proceeds:

Object of Issue Proceeds	Deployment as per offer document (Rs in lakhs)	Actual Deployment (Rs in lakhs)	
Procurement of machinery	265.00	225.00	
Working Capital Requirement	153.00	177.18	
Issue Related Expense	40.00	35.00	
Total	458.00	437.18	
	Procurement of machinery  Working Capital Requirement  Issue Related Expense	offer document (Rs in lakhs)  Procurement of machinery 265.00  Working Capital Requirement 153.00  Issue Related Expense 40.00	



