

# JOHN OAKEY 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

CIN : L15549DL1962PLC003726

## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Income from Operations</b>					
(a) Sales/Revenue From Operations	347.77	341.11	324.10	1,344.26	1,507.19
(b) Other Operating Income	0.24	-	0.08	0.24	0.15
<b>Total Income from operations</b>	<b>348.01</b>	<b>341.11</b>	<b>324.18</b>	<b>1,344.50</b>	<b>1,507.34</b>
Other Income	9.35	11.86	6.80	30.98	12.43
<b>Total Income</b>	<b>357.36</b>	<b>352.97</b>	<b>330.98</b>	<b>1,375.48</b>	<b>1,519.77</b>
<b>2 Expenses</b>					
(a) Cost of Material Consumed	167.21	167.70	150.90	648.21	672.08
(b) Purchases of traded goods	-	-	-	-	44.68
(c) Change in Inventories of finished goods, stock-in-trade and work-in-progress	43.85	27.05	60.09	165.66	150.39
(d) Employee benefits expenses	67.52	75.07	77.17	303.66	320.31
(e) Finance costs	2.19	0.76	1.48	5.19	7.54
(f) Depreciation and amortization expenses	14.94	14.35	20.26	58.40	82.03
(g) Power and fuel	34.43	27.68	26.49	120.42	151.51
(h) Other expenses	68.90	54.91	55.54	236.59	222.91
<b>Total Expenses</b>	<b>399.04</b>	<b>367.52</b>	<b>391.93</b>	<b>1,538.13</b>	<b>1,651.45</b>
<b>3 Profit / (Loss) before Exceptional items and Tax (1-2)</b>	<b>(41.68)</b>	<b>(14.55)</b>	<b>(60.95)</b>	<b>(162.65)</b>	<b>(131.68)</b>
4 Exceptional items	19.22	-	-	19.22	-
<b>5 Profit / (Loss) before Tax (3-4)</b>	<b>(60.90)</b>	<b>(14.55)</b>	<b>(60.95)</b>	<b>(181.87)</b>	<b>(131.68)</b>
<b>6 Tax Expenses</b>					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	(15.24)	-	(33.04)
Taxation relating to earlier year	0.41	-	(1.90)	0.41	(1.90)
<b>Total Tax Expenses</b>	<b>0.41</b>	<b>-</b>	<b>(17.14)</b>	<b>0.41</b>	<b>(34.94)</b>
<b>7 Net Profit / (Loss) for the period (6-7)</b>	<b>(61.31)</b>	<b>(14.55)</b>	<b>(43.81)</b>	<b>(182.28)</b>	<b>(96.74)</b>
<b>8 Other Comprehensive Income/(Loss)</b>					
(a) Items Not to be reclassified to Profit or Loss	(1.27)	8.42	17.55	15.80	19.07
(b) Income Tax relating to Items not to be reclassified to Profit or Loss	-	-	(1.65)	-	(1.65)
(c) Items to be reclassified to Profit or Loss	-	-	-	-	-
(d) Income Tax relating to Items to be reclassified to Profit or Loss	-	-	-	-	-
<b>Total Other Comprehensive Income/(Loss) (Net of Tax Expense)</b>	<b>(1.27)</b>	<b>8.42</b>	<b>15.90</b>	<b>15.80</b>	<b>17.42</b>
<b>9 Total Comprehensive Income (7+8)</b>	<b>(62.58)</b>	<b>(6.13)</b>	<b>(27.91)</b>	<b>(166.48)</b>	<b>(79.32)</b>
10 Paid -up equity share capital (Face Value of Rs. 10/- each)	48.38	48.38	48.38	48.38	48.38
<b>10 Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,541.69</b>	<b>1,708.17</b>
<b>11 Earning / (Loss) Per Share     (of Rs. 10/- each) (not annualized):</b>					
a) Basic (Rs.)	(12.67)	(3.01)	(9.06)	(37.67)	(20.00)
b) Diluted (Rs.)	(12.67)	(3.01)	(9.06)	(37.67)	(20.00)

# JOHN OAKLEY AND MOHAN LIMITED

CIN : L15549DL1962PLC003726  
Statement of Assets and Liabilities

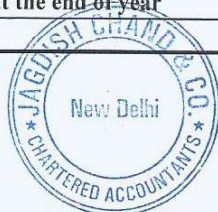
(Rs. in Lakhs)

Particulars	As at 31.03.2024 Audited	As at 31.03.2023 Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, plant and equipment	191.74	224.0
(b) Capital work in progress	2.99	-
(c) Financial assets	105.28	90.7
(i) Investments	82.79	82.7
(d) Deferred tax assets (net)	0.71	18.6
(e) Other non-current assets		
<b>Total Non-Current Assets</b>	<b>383.51</b>	<b>416.2</b>
<b>Current Assets</b>		
(a) Inventories	668.63	860.8
(b) Financial assets		
(i) Trade receivables	330.77	380.7
(ii) Cash and cash equivalents	57.96	60.7
(iii) Other bank balances	280.14	204.7
(iv) Other financial assets	4.16	2.1
(c) Current tax assets (net)	7.54	11.1
(d) Other current assets	34.27	30.7
<b>Total Current Assets</b>	<b>1,383.47</b>	<b>1,551.1</b>
<b>Total Assets</b>	<b>1,766.98</b>	<b>1,967.3</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	48.38	48.3
(b) Other equity	1,541.69	1,708.8
<b>Total Equity</b>	<b>1,590.07</b>	<b>1,756.8</b>
<b>Liabilities</b>		
<b>Non-Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	10.0
(ii) Other financial liabilities	25.43	36.7
<b>Total Non-Current Liabilities</b>	<b>25.43</b>	<b>47.0</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	10.88	44.0
(ii) Trade payables		
(A) Total Outstanding dues of Micro and small enterprises	26.45	2.0
(B) Total outstanding dues of creditors other than Micro and small enterprises	73.52	72.0
(ii) Other financial liabilities	25.89	18.0
(b) Other current liabilities	14.74	26.0
<b>Total Current Liabilities</b>	<b>151.48</b>	<b>163.0</b>
<b>TOTAL Equity and Liabilities</b>	<b>1,766.98</b>	<b>1,967.3</b>



**JOHN OAKEY AND MOHAN LIMITED**  
**CIN : L15549DL1962PLC003726**  
**Statement of Cash Flow for the year ended March 31, 2024**

Particulars	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
<b>A. Cash flows from Operating Activities</b>		
Profit before tax	(181.87)	(131.68)
Adjustments for :		
Depreciation and amortization	58.40	82.03
Loss / (Profit) on sale of property, plant and equipment	(10.20)	(2.53)
Write down of Inventories of finished goods	13.50	-
Provisions/liabilities no longer required, written back	(2.74)	-
Provision for doubtful debts / ECL	29.70	18.57
Interest Expenses	5.19	7.54
Dividend Received	(0.50)	(0.25)
Interest Income	(13.54)	(7.67)
<b>Operating profit before working capital changes</b>	<b>(102.06)</b>	<b>(33.99)</b>
Adjustments for (increase)/decrease in Assets:		
Inventories	178.74	201.83
Trade receivables	20.32	7.73
Other financial assets	(0.06)	5.27
Other current assets and non current assets	0.60	3.96
Adjustments for increase/(decrease) in operating liabilities:		
Other financial liabilities	(2.55)	(18.48)
Trade Payable	25.22	(7.73)
Other current liabilities	(11.29)	(3.11)
<b>Cash generated from / (used in) operations</b>	<b>108.92</b>	<b>155.48</b>
Income taxes paid (net)	3.14	4.97
<b>Net cash generated from / (used in) operations</b>	<b>112.06</b>	<b>160.45</b>
<b>B. Cash Flows from Investing Activities</b>		
Purchase of Property, Plant and Equipment and Capital Work in Progress including capital advances	(20.63)	(18.06)
Proceeds from sale of Property, Plant and Equipment	19.13	2.99
Dividend Received	0.50	0.25
Movement in bank deposits not considered as cash and cash equivalents	(75.38)	(76.88)
Interest Received	12.05	6.78
<b>Net cash generated from/(used in) investing activities</b>	<b>(64.33)</b>	<b>(84.92)</b>
<b>C. Cash flows from Financing Activities</b>		
Increase/(Decrease) in Non current Borrowing	(10.88)	(44.02)
Increase/(Decrease) in Current Borrowing	(33.14)	3.15
Unpaid dividend paid	(1.22)	(1.15)
Interest paid	(5.32)	(7.76)
<b>Net cash generated from/(used in) financing activities</b>	<b>(50.56)</b>	<b>(49.78)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(2.83)</b>	<b>25.75</b>
Cash and cash equivalents at the beginning of year	60.79	35.04
<b>Cash and cash equivalents at the end of year</b>	<b>57.96</b>	<b>60.79</b>



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	1.55	0.44
b) Balance with banks	56.41	60.35
<b>Total</b>	<b>57.96</b>	<b>60.79</b>

**3) Reconciliations of liabilities from financing activities:**

<b>Balance at the Beginning of the year</b>	<b>54.90</b>	<b>95.77</b>
Proceeds	-	-
Repayments	(44.02)	(40.87)
Fair value changes	-	-
<b>Balance at the end of the year</b>	<b>10.88</b>	<b>54.90</b>

4) Figures in brackets indicate cash outflow.

