JUBILANT INDUSTRIES

April 30, 2015

BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, P.J. Tower,
Dalal Street, Fort,
Mumbai-400001

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Bandra Kurla Complex,
Bandra (E),
Mumbai-400051

Sub: Audited Financial Results for the year ended March 31, 2015

Dear Sir,

In terms of Clause 41 of the Listing Agreement, the Audited Financial Results of the Company for the year ended March 31, 2015 were approved by the Board of Directors in their meeting held on April 30, 2015.

A copy of the Audited Financial Results for the year ended March 31, 2015 duly signed by the Chairman is enclosed for your reference and records.

Thanking you,

For **Jubilant Industries Limited**

Deepak Gupta
Company Secretary

Encl: a/a

Jubilant Industries Limited
Plot No. 15, Knowledge Park II,
Greater Noida, Distt. Gautam
Budh Nagar - 201 306, UP, India
Tel: +91 120 7186000
Fax: +91 120 7186140
www.jubilantindustries.com

Regd. Office:
Bhartiagram, Gajraula
Distt. Amroha-244 223
UP, India
CIN: L24100UP2007PLC032909

K.N. GUTGUTIA & CO.
CHARTERED ACCOUNTANTS
NEW DELHI : KOLKATA

11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008
Phones : 25713944, 25788644
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E-mail : kng1971@yahoo.com
: kng1938@vsnl.net
Website : www.cakng.com

Auditor's Report on Consolidated Quarterly Financial Results and year to Date Results of **Jubilant Industries Limited Pursuant to the Clause 41 of the Listing Agreement**

Independent Auditor's Report
To the Board of Directors
Jubilant Industries Limited

We have audited the accompanying Statement of Audited Consolidated Results ('the financial results') of **Jubilant Industries Limited** ('the Company) for the year ended 31st March, 2015, attached herewith, being submitted by the Company pursuant to the requirements of clause 41 of the Listing Agreement, *except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding, which have been traced from disclosures made by the management pursuant to clause 35 of the listing agreement and have not been audited by us.* Attention is drawn to the fact that the figures for the quarter ended 31st March, 2015 and the corresponding quarter ended in the previous year, as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the relevant financial year. Also, the figures upto end of the third quarter had only been reviewed and not subjected to audit.

These financial results have been prepared by the company on the basis of the annual consolidated financial statement and reviewed financial results upto the end of the third quarter, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards specified under the Companies Act, 2013, read with the Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with Clause 41 of the Listing Agreement.

We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial results are free of material misstatement(s). An audit includes examining, on a test basis evidence supporting the amount disclosed in the financial results. An audit including assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

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We report that the consolidated financial results have been prepared by the Company's management in accordance with the requirements of Accounting Standard (AS) 21, "Consolidated Financial Statements" and on the basis of the separate audited financial statements of the Company and its subsidiaries, included in the consolidated financial results.

In our opinion and to the best of our information and according to the explanation given to us, these consolidated financial results:

(i) Are presented in accordance with the requirements of Clause 41 of the Listing Agreement in this regard, and

(ii) Give a true and fair view of the consolidated net Profit and other financial information for the year ended 31st March, 2015

Further, we report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholding in respect of aggregate amount of public shareholdings, as furnished by the Company in terms of Clause 35 of the Listing Agreement, and found the same to be accordance therewith.

FOR K.N. GUTGUTIA & COMPANY
CHARTERED ACCOUNTANTS
FRN 304153E

(B.R. GOYAL)
PARTNER
M. NO. 12172

PLACE: NEW DELHI
DATE: April 30, 2015

Jubilant Industries Limited

Regd. Off: Bhartiagram, Gajraula, Distt. Amroha-244 223 (U.P.)

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March, 2015

CIN -L24100UP2007PLC032909

visit us at www.jubilantindustries.com

(₹ in Lacs)

S.No.	Particulars	Quarter Ended			Year Ended	
		March 31 (Audited) 2015	Dec. 31 (Unaudited) 2014	March 31 (Audited) 2014	March 31 (Audited) 2015	March 31 (Audited) 2014
	PART I					
1	**Income from operations**					
	a) Net sales/income from operations (Net of excise duty)	**18,605**	**22,320**	**20,557**	**84,767**	**91,951**
	b) Other operating income	219	266	249	1,053	1,052
	Total income from operations (net)	**18,824**	**22,586**	**20,806**	**85,820**	**93,003**
2	**Expenses**					
	a) Cost of materials consumed	6,040	8,592	5,286	30,721	30,372
	b) Purchases of stock-in-trade	4,266	6,215	5,999	25,865	29,552
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	2,692	(178)	2,713	(175)	410
	d) Employee benefits expense	2,227	2,675	2,471	10,050	9,870
	e) Depreciation and amortisation expense	792	755	826	3,074	3,164
	f) Other expenses	5,054	5,987	4,078	22,147	23,033
	Total Expenses	**21,071**	**24,046**	**21,373**	**91,682**	**96,401**
3	**Profit/(Loss) from operations before other income, finance costs and exceptional items (1 - 2)**	**(2,247)**	**(1,460)**	**(567)**	**(5,862)**	**(3,398)**
4	Other income	164	17	11	224	30
5	**Profit/(Loss) from ordinary activities before finance costs and exceptional items (3 + 4)**	**(2,083)**	**(1,443)**	**(556)**	**(5,638)**	**(3,368)**
6	Finance costs	1,037	964	807	3,821	3,056
7	**Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)**	**(3,120)**	**(2,407)**	**(1,363)**	**(9,459)**	**(6,424)**
8	Exceptional items (Refer note 5)	2,335	-	(8,509)	2,335	(8,509)
9	**Profit/(Loss) from ordinary activities before tax (7 - 8)**	**(5,455)**	**(2,407)**	**7,146**	**(11,794)**	**2,085**
10	Tax expense (net)	(16)	-	(406)	(16)	(406)
11	**Net Profit/(Loss) from ordinary activities after tax (9 - 10)**	**(5,439)**	**(2,407)**	**7,552**	**(11,778)**	**2,491**
12	Extraordinary items (net of tax expense)	-	-	-	-	-
13	**Net Profit/(Loss) for the period (11 - 12)**	**(5,439)**	**(2,407)**	**7,552**	**(11,778)**	**2,491**
14	Share of Profit / (Loss) of Associates	-	-	-	-	-
15	Minority Interest	-	-	-	-	-
16	**Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 - 14 - 15)**	**(5,439)**	**(2,407)**	**7,552**	**(11,778)**	**2,491**
17	Paid-up equity share capital (Face value per share ₹ 10)	1,185	1,185	1,185	1,185	1,185
18	Reserves (excluding revaluation reserve)				4,081	15,960
19	Earnings per share of ₹ 10 each before and after extraordinary items (not annualised)					
	(a) Basic (₹)	**(45.91)**	**(20.31)**	**63.73**	**(99.40)**	**21.02**
	(b) Diluted (₹)	**(45.91)**	**(20.31)**	**63.73**	**(99.40)**	**21.02**
	PART II					
A	**PARTICULARS OF SHAREHOLDING**					
1	**Public shareholding**					
	- Number of shares (₹ 10 each)	36,82,767	36,82,767	37,95,143	36,82,767	37,95,143
	- Percentage of shareholding	31.08	31.08	32.03	31.08	32.03
2	**Promoters and Promoter Group Shareholding**					
	a) Pledged/Encumbered					
	- Number of shares	-	-	-	-	-
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	- Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-
	b) Non-Encumbered					
	- Number of shares	81,66,637	81,66,637	80,54,261	81,66,637	80,54,261
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00
	- Percentage of shares (as a % of the total share capital of the Company)	68.92	68.92	67.97	68.92	67.97
B	**INVESTOR COMPLAINTS**					
	Pending at the beginning of the quarter	Nil				
	Received during the quarter	Nil				
	Disposed of during the quarter	Nil				
	Remaining unresolved at the end of the quarter	Nil				

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

Jubilant Industries Limited

Audited Consolidated Segment wise Revenue, Results & Capital Employed for the Quarter and Year Ended 31st March, 2015
(Under Clause 41 of the Listing Agreement)

(₹ In Lacs)

S.No.	Particulars	Quarter Ended			Year Ended	
		March 31 (Audited) 2015	Dec. 31 (Unaudited) 2014	March 31 (Audited) 2014	March 31 (Audited) 2015	March 31 (Audited) 2014
1	**Segment Revenue**					
	a) Agri Products	3,298	4,480	3,248	16,984	19,287
	b) Performance Polymers	9,320	8,892	9,126	35,369	37,665
	c) Retail	6,206	9,214	8,432	33,467	36,051
	Total	**18,824**	**22,586**	**20,806**	**85,820**	**93,003**
	Less : Inter segment revenue	-	-	-	-	-
	Net sales/Income from operations	**18,824**	**22,586**	**20,806**	**85,820**	**93,003**
2	**Segment results (Profit(+)/(Loss)(-) before tax and interest from each segment)**					
	a) Agri Products	(181)	227	(235)	378	(734)
	b) Performance Polymers	674	393	799	2,251	4,863
	c) Retail	(2,340)	(1,738)	(703)	(7,062)	(6,029)
	Total	**(1,847)**	**(1,118)**	**(139)**	**(4,433)**	**(1,900)**
	Less: i) Interest (Finance Costs)	1,037	964	807	3,821	3,056
	ii) Exceptional items (Related to Retail Segment)	2,335	-	(8,509)	2,335	(8,509)
	iii) Other un-allocable expenditure	236	325	417	1,205	1,468
	Add: i) Un-allocable Income	-	-	-	-	-
	Total Profit/(Loss) before tax	**(5,455)**	**(2,407)**	**7,146**	**(11,794)**	**2,085**
3	**Capital Employed (Segment assets less Segment liabilities)**					
	a) Agri Products	11,358	11,188	11,594	11,358	11,594
	b) Performance Polymers	12,205	10,930	11,501	12,205	11,501
	c) Retail	15,792	19,726	20,713	15,792	20,713
	Total capital employed in segments	**39,355**	**41,844**	**43,808**	**39,355**	**43,808**
	Add: Un-allocable corporate assets less liabilities	1,508	1,855	1,461	1,508	1,461
	Total capital employed in the Company	**40,863**	**43,699**	**45,269**	**40,863**	**45,269**

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

Notes:

1. The audited consolidated financial statements of Jubilant Industries Limited ("The Company") and it's subsidiaries (collectively known as "The Group") have been prepared in accordance with the Accounting Standard-21, "Consolidated Financial Statements" specified under Section 133 of the Companies Act, 2013.

2. The Company has opted, pursuant to the option available with clause 41 of the Listing Agreement to publish Consolidated results. The Standalone results are available at Company's website, www.jubilantindustries.com, and on the website of the Stock Exchange, www.bseindia.com and www.nseindia.com.

   Key Standalone Financial information of the Company is as under:

(₹ in Lacs)

Particulars	Quarter Ended			Year Ended	
	March 31 (Audited) 2015	December 31 (Unaudited) 2014	March 31 (Audited) 2014	March 31 (Audited) 2015	March 31 (Audited) 2014
Total Income from operations (net)	706	822	807	2936	2741
Profit/(Loss) before Tax	(52)	(17)	(16)	(133)	(79)
Profit/(Loss) after Tax	(36)	(17)	(31)	(117)	(94)

3. The net worth of its Wholly Owned Subsidiary (WOS), Jubilant Agri and Consumer Products Limited (JACPL) has eroded more than 50%. Consequent to this, the JACPL is required to inform the Board for Industrial and Financial Reconstruction (BIFR), Government of India pursuant to Section 23 of the Sick Industrial Companies (Special Provisions) Act, 1985 (SICA). However, the financial statements of JACPL have been drawn up on going concern basis having regard to various business initiatives undertaken by the management to improve operational performance and viability of the business.

4. Pursuant to Companies Act, 2013 ("the ACT"), being effective from 1st April, 2014, the Group has revised depreciation rates on fixed assets as per the useful life specified in part "C" of Schedule II of the Act. As a result of the change, the depreciation charge is higher by ₹ 93.07 Lacs for the year ended 31st March, 2015. Further based on transitional provision provided in note 7(b) of the said Schedule, an amount of ₹ 95.79 Lacs, where useful life has become nil in terms of the said schedule, has been debited to the opening balance of the retained earnings.

5. The Wholly Owned Subsidiary, Jubilant Agri and Consumer Products Limited has identified certain Hyper Markets/Malls for closure on viability assessment. Accordingly an amount of ₹ 2335 Lacs have been provided for and reported as Exceptional Item as under:

   a) Towards reversal of Lease Rent Equalisation Reserve (LRER) as the same is no longer required to be maintained.

   b) Against security deposits taken/given towards mall tenants and landlords in terms of the agreement entered into.

   c) Against associated leasehold improvements and other fixed assets pertaining to these hyper markets and malls.

6. Cost of goods sold includes write off of inventory ₹ 256.61 Lacs pursuant to identification of certain hyper markets for closure.

7. Other income includes ₹ 145 Lacs being surplus on sale of liquor license.

8. The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial year.

9. Previous periods/year figures have been regrouped/reclassified, wherever necessary to conform to classification of current period.

10. The above audited financial results were, reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 30th April, 2015.

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

For Jubilant Industries Limited

Hari S. Bhartia
Chairman

Place : Noida
Dated: 30th April, 2015

Jubilant Industries Limited

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lacs)

Particulars	As at 31.03.2015 (Audited)	As at 31.03.2014 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share capital	1,185	1,185
(b) Reserves and surplus	4,081	15,960
Sub-total-Shareholders' Funds	**5,266**	**17,145**
2 Non Current Liabilities		
(a) Long term borrowings	16,254	17,415
(b) Deferred tax liabilities (Net)	5	17
(c) Other Long term liabilities	2,052	885
(d) Long term provisions	1,029	1,030
Sub-total-Non Current Liabilities	**19,340**	**19,347**
3 Current Liabilities		
(a) Short term borrowings	13,767	7,969
(b) Trade payable	11,284	15,297
(c) Other current liabilities	9,163	6,942
(d) Short term provisions	2,710	470
Sub-total-Current Liabilities	**36,924**	**30,678**
Total-EQUITY AND LIABILITIES	**61,530**	**67,170**
B ASSETS		
1 Non Current Assets		
(a) Fixed assets	29,006	29,758
(b) Non current investments	-	-
(c) Long terms loans and advances	3,092	3,336
(d) Other non current assets	-	-
Sub-total-Non Current Assets	**32,098**	**33,094**
2 Current Assets		
(a) Current Investments	1	1
(b) Inventories	11,426	13,082
(c) Trade receivables	10,580	13,551
(d) Cash & cash equivalents	2,267	2,247
(e) Short term loans and advances	5,129	5,172
(f) Other current assets	29	23
Sub-total-Current Assets	**29,432**	**34,076**
Total-ASSETS	**61,530**	**67,170**

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

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Auditor's Report on Quarterly Financial Results and year to Date Results of Jubilant Industries Limited Pursuant to the Clause 41 of the Listing Agreement

Independent Auditor's Report
To the Board of Directors
Jubilant Industries Limited

We have audited the accompanying Statement of Audited Standalone Results ('the financial results') of **Jubilant Industries Limited** ('the Company) for the year ended 31st March, 2015, attached herewith, being submitted by the Company pursuant to the requirements of clause 41 of the Listing Agreement, *except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding, which have been traced from disclosures made by the management pursuant to clause 35 of the listing agreement and have not been audited by us.* Attention is drawn to the fact that the figures for the quarter ended 31st March, 2015 and the corresponding quarter ended in the previous year, as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the relevant financial year. Also, the figures upto end of the third quarter had only been reviewed and not subjected to audit.

These financial results have been prepared by the company on the basis of the annual financial statement and reviewed financial results upto the end of the third quarter, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards specified under the Companies Act, 2013, read with the Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with Clause 41 of the Listing Agreement.

We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis evidence supporting the amount disclosed in the financial results. An audit including assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

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In our opinion and to the best of our information and according to the explanation given to us, these financial results:

(i) Are presented in accordance with the requirements of Clause 41 of the Listing Agreement in the regard; and

(ii) Give a true and fair view of the net Loss and other financial information for the year ended 31st March, 2015

Further, we report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholding in respect of aggregate amount of public shareholdings, as furnished by the Company in terms of Clause 35 of the Listing Agreement, and found the same to be accordance therewith.

FOR K.N. GUTGUTIA & COMPANY
CHARTERED ACCOUNTANTS
FRN 304153E

(B.R. GOYAL)
PARTNER
M.NO. 12172

PLACE: NEW DELHI
DATE: April 30, 2015

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

Jubilant Industries Limited

Regd. Off: Bhartiagram, Gajraula, Distt. Amroha-244 223 (U.P.)

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2015

CIN -L24100UP2007PLC032909

visit us at www.jubilantindustries.com

(₹ in Lacs)

S.No.	Particulars	Quarter Ended			Year Ended	
		March 31 (Audited) 2015	Dec. 31 (Unaudited) 2014	March 31 (Audited) 2014	March 31 (Audited) 2015	March 31 (Audited) 2014
	PART I					
1	**Income from operations**					
	a) Net sales/income from operations (Net of excise duty)	**701**	**818**	**802**	**2,920**	**2,725**
	b) Other operating income	5	4	5	16	16
	Total income from operations (net)	**706**	**822**	**807**	**2,936**	**2,741**
2	**Expenses**					
	a) Cost of materials consumed	270	305	298	997	931
	b) Purchases of stock-in-trade	-	1	-	9	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	6	(40)	(113)	77	(31)
	d) Employee benefits expense	43	38	35	146	127
	e) Depreciation and amortisation expense	3	4	4	15	15
	f) Other expenses	433	528	600	1,816	1,779
	Total Expenses	**755**	**836**	**824**	**3,060**	**2,821**
3	**Profit/(Loss) from operations before other income, finance costs and exceptional items (1 - 2)**	**(49)**	**(14)**	**(17)**	**(124)**	**(80)**
4	Other income	-	1	2	2	2
5	**Profit/(Loss) from ordinary activities before finance costs and exceptional items (3 + 4)**	**(49)**	**(13)**	**(15)**	**(122)**	**(78)**
6	Finance costs	3	4	1	11	1
7	**Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)**	**(52)**	**(17)**	**(16)**	**(133)**	**(79)**
8	Exceptional items	-	-	-	-	-
9	**Profit/(Loss) from ordinary activities before tax (7 - 8)**	**(52)**	**(17)**	**(16)**	**(133)**	**(79)**
10	Tax expense (net)	(16)	-	15	(16)	15
11	**Net Profit/(Loss) from ordinary activities after tax (9 - 10)**	**(36)**	**(17)**	**(31)**	**(117)**	**(94)**
12	Extraordinary items (net of tax expense)	-	-	-	-	-
13	**Net Profit/(Loss) for the period (11 - 12)**	**(36)**	**(17)**	**(31)**	**(117)**	**(94)**
14	Paid-up equity share capital (Face value per share ₹ 10)	1,185	1,185	1,185	1,185	1,185
15	Reserves (excluding revaluation reserve)				24,957	25,076
16	Earnings per share of ₹ 10 each before and after extraordinary items (not annualised)					
	(a) Basic (₹)	**(0.31)**	**(0.14)**	**(0.27)**	**(0.99)**	**(0.79)**
	(b) Diluted (₹)	**(0.31)**	**(0.14)**	**(0.27)**	**(0.99)**	**(0.79)**
	PART II					
A	**PARTICULARS OF SHAREHOLDING**					
1	**Public shareholding**					
	- Number of shares (₹ 10 each)	36,82,767	36,82,767	37,95,143	36,82,767	37,95,143
	- Percentage of shareholding	31.08	31.08	32.03	31.08	32.03
2	**Promoters and Promoter Group Shareholding**					
	a) Pledged/Encumbered					
	- Number of shares	-	-	-	-	-
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	- Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-
	b) Non-Encumbered					
	- Number of shares	81,66,637	81,66,637	80,54,261	81,66,637	80,54,261
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00
	- Percentage of shares (as a % of the total share capital of the Company)	68.92	68.92	67.97	68.92	67.97
B	**INVESTOR COMPLAINTS**					
	Pending at the beginning of the quarter	Nil				
	Received during the quarter	Nil				
	Disposed of during the quarter	Nil				
	Remaining unresolved at the end of the quarter	Nil				

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

Notes:

1. The Company's operation comprises of IMFL business only. As such, there are no separate reportable business or geographical segments as per Accounting Standard 17 on "Segment Reporting".

2. (a) Other expenses includes ₹ 393.35 Lacs for the current quarter and ₹ 1377.31 Lacs for the year ended 31st March, 2015 in respect of Stores, spares and packing material consumption.

2. (b) Other expenses includes ₹ 43.62 Lacs for the current quarter and ₹ 283.86 Lacs for the year ended 31st March, 2015 on account of surplus over the cost being passed on to the bottler as per agreement with them.

3. Pursuant to Companies Act, 2013 ("the ACT"), being effective from 1st April, 2014, the Company has revised depreciation rates on fixed assets as per the useful life specified in part "C" of Schedule II of the Act. As a result of the change, the depreciation charge is lower by ₹ 2.77 Lacs for the year ended 31st March, 2015. Further based on transitional provision provided in note 7(b) of the said Schedule, an amount of ₹ 1.05 Lacs, where useful life has become nil in terms of the said schedule, has been debited to the opening balance of the retained earnings.

4. The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial year.

5. Previous periods/year figures have been regrouped/reclassified, wherever necessary to conform to classification of current period.

6. The above audited financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 30th April, 2015.

K.N. GUTGUTIA & CO. New Delhi CHARTERED ACCOUNTANTS

For Jubilant Industries Limited

Hari S. Bhartia
Chairman

Place : Noida
Dated: 30th April, 2015

Jubilant Industries Limited

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lacs)

Particulars	As at 31.03.2015 (Audited)	As at 31.03.2014 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share capital	1,185	1,185
(b) Reserves and surplus	24,957	25,076
Sub-total-Shareholders' Funds	**26,142**	**26,261**
2 Non Current Liabilities		
(a) Long term borrowings	-	1
(b) Deferred tax liabilities (Net)	5	17
(c) Other Long term liabilities	-	-
(d) Long term provisions	17	9
Sub-total-Non Current Liabilities	**22**	**27**
3 Current Liabilities		
(a) Short term borrowings	100	-
(b) Trade payable	320	1,412
(c) Other current liabilities	1,508	1,514
(d) Short term provisions	8	68
Sub-total-Current Liabilities	**1,936**	**2,994**
Total-EQUITY AND LIABILITIES	**28,100**	**29,282**
B ASSETS		
1 Non Current Assets		
(a) Fixed assets	203	219
(b) Non current investments	26,348	26,241
(c) Long terms loans and advances	13	14
(d) Other non current assets	-	-
Sub-total-Non Current Assets	**26,564**	**26,474**
2 Current Assets		
(a) Current Investments	-	-
(b) Inventories	326	546
(c) Trade receivables	152	1,167
(d) Cash & cash equivalents	15	29
(e) Short term loans and advances	1,043	1,066
(f) Other current assets	-	-
Sub-total-Current Assets	**1,536**	**2,808**
Total-ASSETS	**28,100**	**29,282**

