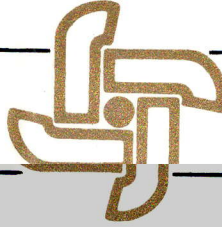


# Jupiter Industries & Leasing Ltd



209, Maker Bhavan III,  
21, New Marine Lines, Mumbai - 400 020.  
Tel. : 2089666 / 2015602 Cable : JUPIPORTS  
Fax : 91-22-2056367

CIN : L65910MH1984PLC032015

## Electronic -Upload

5<sup>th</sup> December, 2017

Listing Compliance Department  
Bombay Stock Exchange Limited  
P. J. Towers,  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai- 400 001

Scrip Code: 507987  
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Subject: Revised Unaudited Financial Results (Provisional), reconciliation table for IND AS  
and Limited Review Report for Quarter Ended 30<sup>th</sup> June, 2017.  
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Dear Sir,

Pursuant to the listing agreement with you, we enclose herewith the Limited Review Report of our Chartered Accountant along with our accompanying statement of Unaudited Financial Results (Provisional) and reconciliation table for IND AS for the quarter ended 30<sup>th</sup> June, 2017.

Kindly take the same on record of the Stock Exchange.

Thanking you,

Yours faithfully,

For JUPITER INDUSTRIES &  
LEASING LIMITED

HEMANT D. SHAH  
Managing Director

HDS/arl  
Encl: As above

**JUPITER INDUSTRIES & LEASING LIMITED**  
Regd Office. 209 Maker Bhavan III, 21 New Marine Lines, Mumbai-400 020.

PART I: Statement of Unaudited Financial Results for the Quarter ended 30th June, 2017

SR NO.	Particulars	Quarter Ended			(Rs.in Lakhs)
		30.06.2017	31.03.2017	30.06.2016	Year Ended
		Unaudited	Audited	Unaudited	31.03.2017 Audited
	<b>Revenue</b>				
I	Net Sales/ Income from Operations	-	-	-	-
II	Other Income	-	-	-	-
III	<b>Total Income from Operation</b>	-	-	-	-
IV	<b>Expenses</b>				
	Consumption of Raw Materials	-	-	-	-
	Change in Inventories	-	-	-	-
	Employees Benefits Expenses	-	-	-	-
	Finance Cost	-	-	-	-
	Depreciation & Other Amortization	-	-	-	-
	Other Expenditure	0.84	1.38	0.81	4.04
	<b>Total Expenditure</b>	0.84	1.38	0.81	4.04
V	<b>Loss before exceptional and extraordinary items and tax</b>	(0.84)	(1.38)	(0.81)	(4.04)
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(Loss) from ordinary activities before extraordinary items &amp; tax</b>	(0.84)	(1.38)	(0.81)	(4.04)
VIII	Extraordinary Items	-	-	-	-
IX	<b>Profit/(Loss), before Tax (VII, VIII),</b>	(0.84)	(1.38)	(0.81)	(4.04)
X	<b>Tax Expenses</b>				
	- Current Tax	-	-	-	-
	- Deferred Tax	-	-	-	-
XI	<b>Net Profit/ (Loss) for the period</b>	(0.84)	(1.38)	(0.81)	(4.04)
XII	<b>Other Comprehensive Income (OCI)</b>				
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income tax related to items that will not be reclassified to profit or loss				
	B (i) Items that will be reclassified to profit or loss				
	(ii) Income tax related to items that will be reclassified to profit or loss				
XIII	<b>Total Comprehensive Income for the period (XI-XII)</b>	(0.84)	(1.38)	(0.81)	(4.04)
XIV	Paid-up Equity Share Capital	100.00	100.00	100.00	100.00
XV	Reserves excluding Revaluation Reserve	-	-	-	(259.38)
XVI	<b>Earning per Share (in Rs. Not annualized)#</b>	(0.08)	(0.14)	(0.08)	(0.40)
	- Earning per Share - Basic & Diluted				
	(calculated as per earning before exceptional items)				



# JUPITER INDUSTRIES & LEASING LIMITED

Regd Office. 209 Maker Bhavan III, 21 New Marine Lines, Mumbai-400 020.

PART II: Select information for the Quarter ended 30th June, 2017

(Rs.in Lakhs)

SR NO.	Particulars	Quarter Ended			Year Ended
		30.06.2017	31.03.2017	30.06.2016	31.03.2017
		Unaudited	Audited	Unaudited	Audited
A.	Particulars of Shareholding				
1	Public Shareholding				
	- Number of Shares	403,200	403,200	403,200	403,200
	- Percentage of Shareholding	40.32	40.32	40.32	40.32
2	Promoters and Promoters Group Shareholding				
	a) Pledge / Encumbered..				
	- Number of Shares	-	-	-	-
	- Percentage of Share	-	-	-	-
	(as a % of the total shareholding of Promoters and Promoter's Group)				
	- Percentage of Share	-	-	-	-
	(as a % of the total share Capital of the Company)				
	b) Non-encumbered				
	- Number of Shares	596,800	596,800	596,800	596,800
	- Percentage of Share	100.00	100.00	100.00	100.00
	(as a % of the total shareholding of Promoters and Promoter's Group)				



*Attest*



## JUPITER INDUSTRIES & LEASING LIMITED

Regd Office. 209 Maker Bhavan III, 21 New Marine Lines, Mumbai-400 020.

Reconciliation of net profit or loss for the Quarter ended 30th June, 2017 as reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below:-

Particulars	Quarter Ended			(Rs.in Lakhs)
	30.06.2017	31.03.2017	30.06.2016	Year Ended 31.03.2017
	Unaudited	Audited	Unaudited	Audited
Profit after Tax as reported under previous GAAP (Indian GAAP)	(0.84)	(1.38)	(0.81)	(4.04)
Add / (Less):- Increase /(Decrease) in Net Profits as reported under Indian GAAP	0	0	0	0
Net Profit as per IND AS	(0.84)	(1.38)	(0.81)	(4.04)
Other comprehensive Income	0	0	0	0
Total Comprehensive Income as per IND AS	(0.84)	(1.38)	(0.81)	(4.04)

Place : Mumbai



For Jupiter Industries & Leasing Ltd.

A handwritten signature in blue ink, appearing to read "Hemant D. Shah".

Hemant D. Shah  
Managing Director

**A. B. MODI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

T-1, 6th floor, Sunbeam Chamber, 7, Vithaldas Thackersy Marg, New Marine Lines,  
Mumbai 400020 Tel : 22066658/22033160 Email: [rsshahca@gmail.com](mailto:rsshahca@gmail.com)

**Limited Review Report**

**Review Report to**  
**The Board of Directors**  
**Jupiter Industries & Leasing Limited**

1) We have reviewed the unaudited financial results of Jupiter Industries & Leasing Limited ('the Company') for the quarter ended June 30, 2017 which are included in the accompanying Statement of Unaudited Financial Results for the quarter ended June 30, 2017 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No.CIR/CFD/FAC/62/ 2016 dated July 5, 2016 which has been initialled by us for identification purposes.

2) This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 1, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS).

A review is limited primarily to inquiries of the 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.

**4. Basis of Qualification**

The Company has not provided details of outstanding bank loan up to June 30, 2017 aggregating to Rs.16894 lacs which includes for the quarter ended on June 30, 2017 of Rs.6200 lacs in terms of the order of the Mumbai Debt Recovery Tribunal dated 18th October 2014.

**5. Emphasis of Matter**

We draw attention to the following:

The financial statement for the period ended June 30, 2017 has been prepared assuming the company will continue as a going concern. The Company's losses, erosion of net worth, and the resultant cash flow from operations to meet its obligations raise a doubt about its ability to continue.



as a going concern in the normal course of business. Despite the foregoing the Management is of views the entity as a going concern.

Our opinion is not modified in respect of this matter.

- 6) Based on our review conducted as above, except for the possible effect of the matter referred in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial result has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI Circular dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For A. B. Modi & Associates  
Chartered Accountants  
Firm registration number: 106473W

*Rajesh S Shah*  
Rajesh S Shah

Partner

Membership No. 017844

Mumbai: 11<sup>th</sup> September, 2017