

## ATREYA PETROCHEM LIMITED

(Formerly known as JAL HI POWER PETROCHEM LIMITED)

Regd. Office : Tundav Anjesar Road, VII, Tundav, Tal: Savli, Dist: Vadodara - 391775.

## AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March, 2013

PART - I						(RS. IN LAKHS)
SR. NO.	Particulars	3 Months ended	3 Months ended	3 month Ended	Year to date Figures for current period ended	Year to Date Figures for Previous year ended
		31.03.2013	31.12.2012	31.03.2012	31.03.2013	31.03.2012
		(audited)	(Unaudited)	(Unaudited)	(audited)	(Audited)
	Period	3 Months	3 Months	3 Months	12 month	9 Months
1	a) Net Sales/ Income from Operations (Excluding Branch Transfer) (Net of Excise Duty)	27.08	40.11	0.62	174.56	2.73
	b) Other Operating Income	0.46	0.71	-	2.35	-
	<b>Total Income from operations (net)</b>	<b>27.54</b>	<b>40.82</b>	<b>0.62</b>	<b>176.91</b>	<b>2.73</b>
2	<b>Expenses</b>					
	a. Cost of Material Consumed	26.57	5.60	0.02	63.68	12.85
	b. Purchase of Traded Shares	-	-	-	78.31	-
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	5.60	31.24	0.60	18.74	(13.50)
	d. Employee benefits expense	1.16	1.16	-	3.93	5.58
	e. Depreciation and Amortisation expense	-	3.40	6.50	10.21	-
	f. Administrative & Selling Expenses	2.42	1.14	0.15	5.78	4.00
	g. Manufacturing Expenses	0.47	0.20	-	1.41	2.16
	h. Preliminary Expenses Written off	-	-	-	-	-
	i. Other Expenses	1.09	0.03	-	1.35	-
	<b>Total Expenses</b>	<b>37.31</b>	<b>42.77</b>	<b>7.27</b>	<b>183.41</b>	<b>11.09</b>
3	<b>Profit / (Loss) from Operations before other Income, finance costs and exceptional items (1 - 2)</b>	<b>(9.77)</b>	<b>(1.95)</b>	<b>(6.65)</b>	<b>(6.50)</b>	<b>(8.36)</b>
4	<b>Other Income</b>	<b>2.25</b>	<b>2.25</b>	<b>-</b>	<b>9.00</b>	<b>9.72</b>
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>(7.52)</b>	<b>0.30</b>	<b>(6.65)</b>	<b>2.50</b>	<b>1.36</b>
6	<b>Finance Costs</b>	<b>0.04</b>	<b>0.08</b>	<b>-</b>	<b>0.12</b>	<b>0.52</b>
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>(7.56)</b>	<b>0.22</b>	<b>(6.65)</b>	<b>2.38</b>	<b>0.84</b>
8	<b>Exceptional Items - Expenditure / (Income)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Profit / (Loss) from Ordinary Activities before tax (7 ± 8)</b>	<b>(7.56)</b>	<b>0.22</b>	<b>(6.65)</b>	<b>2.38</b>	<b>0.84</b>
10	<b>Tax Expense</b>					
	Provision for Taxation	0.82	-	-	1.82	0.16
	Provision for Deferred Tax	-	-	-	-	-
11	<b>Net Profit / (Loss) from Ordinary Activities after tax (9 ± 10)</b>	<b>(8.38)</b>	<b>0.22</b>	<b>(6.65)</b>	<b>0.56</b>	<b>0.68</b>
12	<b>Extraordinary Items (Net of Tax expense Rs. Nil)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Net Profit / (Loss) for the period (11 ± 12)</b>	<b>(8.38)</b>	<b>0.22</b>	<b>(6.65)</b>	<b>0.56</b>	<b>0.68</b>
14	<b>Share Capital (Face Value Rs. 10/- each)</b>	<b>645</b>	<b>645.00</b>	<b>645.00</b>	<b>645.00</b>	<b>645.00</b>
15	<b>Reserves and Revaluation Reserves as per Balance Sheet of previous period</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16	<b>Dividend per Share before extraordinary items - not annualised)</b>					
	(a) Audited	(0.13)	0.00	(0.10)	0.01	0.01
	(b) Unaudited	(0.13)	0.00	(0.10)	0.01	0.01
17	<b>Dividend per Share after extraordinary items - not annualised)</b>					
	(a) Audited	(0.13)	0.00	(0.10)	0.01	0.01
	(b) Unaudited	(0.13)	0.00	(0.10)	0.01	0.01



PART - 2						
SR. NO.	Particulars	3 Months ended	3 Months ended	3 month Ended	Year to date figures for current period ended	Year to Date Figures for Previous year ended
		31.03.2013	31.12.2012	31.03.2012	31.03.2013	31.03.2012
		(audited)	(Unaudited)	(Unaudited)	(audited)	(Audited)
		3 Months	3 Months	3 Months	12 month	9 Months
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
<b>1</b>	<b>Public Share Holding</b>					
	- Number of Shares	3984400	3984400	3984400	3984400	3984400
	- Percentage of Shareholding	61.77%	61.77%	61.77%	61.77%	61.77%
<b>2</b>	<b>Promoter and Promoter Group Shareholding</b>					
	<b>a) Pledged / Encumbered</b>					
	- Number of Shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL
	<b>b) Non - Pledged / Encumbered</b>					
	- Number of Shares	2465600	2465600	2465600	2465600	2465600
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	100.00%	100.00%	100.00%	100.00%	100.00%
	- Percentage of Shares (as a % of total share capital of the Company)	38.23%	38.23%	38.23%	38.23%	38.23%



## PART - 3 - Segmentwise Revenue Result and Capital Employed

	Particulars	3 Months ended	3 Months ended	3 month Ended	Year to date figures for current period ended	Year to Date Figures for Previous year ended
		31.03.2013	31.12.2012	31.03.2012	31.03.2013	31.03.2012
		(audited)	(Unaudited)	(Unaudited)	(audited)	(Audited)
		3 Months	3 Months	3 Months	12 month	9 Months
1	<b>Segment Revenue</b>					
a	Securities Division	-	30.51	-	90.92	-
b	Manufacturing Division	27.54	10.31	0.62	85.99	2.73
c	Food & Ingredient Division	-	-	-	-	-
	<b>Total</b>	<b>27.54</b>	<b>40.82</b>	<b>0.62</b>	<b>176.91</b>	<b>2.73</b>
	Less: Inter Segment Revenue	-	-	-	-	-
	<b>Net sales/Income From Operations</b>	<b>27.54</b>	<b>40.82</b>	<b>0.62</b>	<b>176.91</b>	<b>2.73</b>
2	<b>Segment Results (Profit)(+/-) Loss (-) before tax and Interest from Each segment) #</b>					
a	Securities Division	-	(0.21)	-	12.61	-
b	Manufacturing Division	(9.77)	(1.74)	(6.65)	(19.11)	(8.36)
c	Food & Ingredient Division	-	-	-	-	-
	<b>Total</b>	<b>(9.77)</b>	<b>(1.95)</b>	<b>(6.65)</b>	<b>(6.50)</b>	<b>(8.36)</b>
	Less: (i) Interest**	0.04	0.08	-	0.12	0.52
	(ii) Other Un-allocable Expenditure net off	-	-	-	-	-
	(iii) Un-allocable income	2.25	2.25	-	9.00	9.72
	<b>Total Profit Before Tax</b>	<b>(7.56)</b>	<b>0.22</b>	<b>(6.65)</b>	<b>2.38</b>	<b>0.84</b>
3	<b>Capital Employed</b>					
	(Segment Assets - Segment Liabilities)					
a	Securities Division	-	-	-	-	-
b	Manufacturing Division	374.06	472.01	505.41	374.06	505.41
c	Food & Ingredient Division	131.91	42.33	-	131.91	-
d	Unallocated	-	-	-	-	-
	<b>Total</b>	<b>505.97</b>	<b>514.34</b>	<b>505.41</b>	<b>505.97</b>	<b>505.41</b>

PARTICULARS				
B	<b>INVESTOR COMPLAINTS</b>			
1	PENDING AT THE BEGINNING OF THE QUARTER	NIL	NIL	NIL
2	RECEIVED DURING THE QUARTER	NIL	NIL	NIL
3	DISPOSED OF DURING THE QUARTER	NIL	NIL	NIL
4	REMAINING UNRESOLVED AT THE END OF THE QUARTER	NIL	NIL	NIL

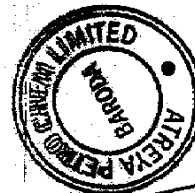
## Notes

- The above results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors of the Company held on 30th May 2013
- The last quarter results is balancing figure of Audited Results subject to allowable variance
- Figures have been regrouped/rearranged wherever necessary.
- There are no qualifications in the Limited Review Report issued by the Auditors
- Company has extended its financial year for the previous year which comprises of 15 months commencing from 1st April, 2010 to 30th June, 2011. Hence the consolidated figure shown for March 31, 2012 is for 9 months.
- Provision for taxation and deferred tax has been done annually basis

Date: 30th May, 2013

**ATREYA PETROCHEM LTD.**  
 Place: Vadodra

*[Signature]*  
**DIRECTOR**



**ATREYA PETROCHEM LIMITED***(Formerly known as JAL HI POWER PETROCHEM LIMITED)*

Regd. Office : Tundav Anjesar Road, Vil: Tundav, Tal: Savli, Dist: Vadodara - 391775.

**Statement of Assets and Liabilities**

Particulars	31/03/2013 [Audited]	31/03/2012 [Audited]
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholders' Funds		
(a) Share capital	645.00	645.00
(b) Reserves and surplus	(139.02)	(139.58)
	505.98	505.42
(2) Share application money pending allotment		
(3) Non-current liabilities		
(a) Long-term borrowings	212.11	150.16
(b) Deferred tax liabilities (Net)		
(c) Other long term liabilities	426.72	419.08
	638.83	569.24
(4) Current liabilities		
(a) Trade payables	32.61	7.95
(b) Other current liabilities	19.61	12.09
(c) Short-term provisions	2.84	4.94
	55.06	24.98
<b>TOTAL</b>	<b>1,199.87</b>	<b>1,099.64</b>
<b>II. ASSETS</b>		
(1) Non-current Assets		
(a) Fixed Assets		
(i) Tangible assets	150.84	161.05
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	131.90	5.42
	282.74	166.47
(b) Non-current investments	40.63	40.63
(c) Long-term loans and advances	368.83	406.93
(d) Other non-current assets	455.70	382.02
	865.16	829.58
(2) Current Assets		
(a) Inventories	10.30	50.83
(b) Trade receivables	17.69	39.57
(c) Cash and cash equivalents	3.69	2.84
(d) Short-term loans and advances	-	-
(e) Other Current Assets	20.29	10.34
	51.97	103.59
<b>TOTAL</b>	<b>1,199.87</b>	<b>1,099.64</b>

**ATREYA PETROCHEM LTD.****DIRECTOR**



# N.R. PARIKH & Co.

## CHARTERED ACCOUNTANTS

**NARENDRA R. PARIKH**  
(M). 9898572484 (R) 2354879

**PARTHIV H. KORINGA**  
(M). 95588 02048

Ref. No. :

Date :

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Clause 41 of the Listing Agreement**

To  
**Board of Directors**  
**ATREYA PETROCHEM LIMITED,**  
**(FORMELY KNOWN AS JAI HAI POWER PETROCHEM LIMITED)**  
Tundav Anjesar Road,  
Village Tundav, Savli,  
Baroda 391775

We have audited the quarterly financial results of Atreya Petrochem Limited for the quarter ended 31<sup>st</sup> March 2013 and the year to date results for the period 1<sup>st</sup> April 2012 to 31<sup>st</sup> March 2013 attached herewith, being submitted by the company pursuant to the requirement 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 and have not been audited by us. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, 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 such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006 as per section 211(3C) of the Companies Act, 1956 or by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require 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 amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

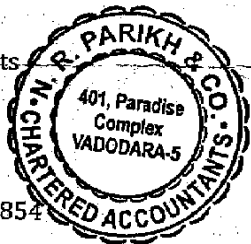
(i) are presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31<sup>st</sup> March 2013 as well as the year to date results for the period from 1<sup>st</sup> April 2012 to 31<sup>st</sup> March 2013.

Further, we also 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 shareholdings 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 correct.

For N. R. Parikh & Co  
Chartered Accountants

C.A. N. R. Parikh  
(Partner)  
Membership No. 007854



Vadodara : 30<sup>th</sup> MAY, 2013.