

Date: November 15, 2017

JIM/573/2017

To, The Listing Operation Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001

Dear Sirs,

## Sub.: Outcome of the Board Meeting

Pursuant to Regulation 33 read with Regulation 30, Schedule III, Part A (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on November 15, 2017, has approved the standalone and consolidated financial results of the Company for the quarter ended 30<sup>th</sup> September, 2017.

You are requested to take on your records.

For Jupiter Infomedia Limited Umesh Modi Managing Director UMBA DIN No. 01570180 Encl: as above

336, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai 400053. India Tel: 91-22-61979000, 26341691 / 92 / 93 Fax: 91-22-26341693 Email: Jupiter@Jimtrade.com Website: www.jupiterinfomedia.com CIL No.: L22200MH2005PLC152387

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## Jupiter Infomedia Limited

536, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (w), Mumbai 400 053 CIN L22200MH2005PLC152387

Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th September 2017

	Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th September 2017 ₹ in lakhs						
Sr		0	arter ended		Half Year Ended		
No			30/09/2016	30/06/2017		30/09/2016	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Income						
	(a) Revenue from operations	16.14	13.55	1.49	17.63	16.03	
	(b) Profit on Sale of Long Term Investments	16.79	5.66	21.00	37.79	13,90	
	(b) Other Income	13.1	-5.42	20.08			
	Total Income from Operations	46.03	13.79	42.57	88.60	27.08	
2	Expenses						
	(a) Cost of Services	0.89	0.78	0.83	1.7	2 1.76	
	(b) Service Tax/GST on Sales	1.93				7 1.34	
	(b) Employees cost	5.23					
	(c) Finance Cost	0.0		-			
	(d) Depreciation and amortization expense	7.0					
	(e) Other expenses	5.9					
	Total Expenses	21.0	8 17.7	4 16.8	1 37.1	39 31.80	
3	Profit /(Loss) before exceptional Items & Tax (1-2)	24.9	5 -3.9	25.	<b>76 50</b> .	71 -4.72	
4	Exceptional Item		0	0	0	0	
5	Profit / (Loss) before Tax (3-4)	24.9	-3.9	95 25.	76 50	.71 -4.7	
6	Tax Expenses						
	(a) Current tax		0	0	0	0	
	(b) deferred Tax Charges/(credit)	-1.3		06 -1	.64 -	3.00 -9.	
	Total Tax	-1.		.06 -1	.64 -	3.00 -9.	
	Profit / (Loss) after tax (5-6)	26.		.01 27	.40 5	3.71 4.	
8	Other Comprehensive Income, net of Tax	38.		.10 11	3.74 5	7.63 103	
	Total Comprehensive Income (7+8)	65.	20 80	.09 4	6.14 11	1.34 108	
10	Paid-up equity share capital (face value of share f 10/-)	1002	.00 1002	2.00 100	2.00 100	2.00 1002	
11	Earnings Per Equity Share (Face value Rs. 10/- each ) (not annualized)(in						
	Rs)		.26	0.04	0.27	0.54	
1	Basic and Diluted		.20	0.04	0.21	0.04	



Consolidated Unaudited Segment wise information					₹ in lakhs
	Q	Quarter ended Half Year			
Particulars	30/09/2017	30/09/2016	30/06/2017	30/09/2017	30/09/2016
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
Segment Revenue					
Web based Solution	16.14				
Investments	16.79	5.66	21.00	37.79	
unallocated	13.10	-5.42	20.08	33.18	
Total	46.03	13.79	42.57	88.60	27.08
Segment Results					
Web based Solution	-5.51	-3.26	-13.13	-18.64	4 -13.28
Investments	17.36	4.73	18.8	36.1	7 11.41
unallocated	13.10	-5.42	20.0		
Profit before tax and interest	24.95	-3.95	25.7	6 50.7	1 -4.73
_ess: Interest	0.00	0.00	0.0	0.0	0.0
Profit before tax	24.95	-3.9	5 25.7	6 50.7	-4.7
Segment Assets					
Veb based Solution	490.8	7 477.6	5 467.3	490.	87 477.6
nvestments	312.4	4 256.4	2 292.0	312.	44 256.4
nallocated	299.1	9 268.6	8 312.0	02 299.	19 268.
otal	1,102.5	0 1,002.7	5 1,071.	46 1,102	.50 1,002.
egment Liabilities					
eb based Solution	8.6	9 3.5	56 7	.01 8	3.69 3
vestments	11.3	9 1.3	25 8	.35 11	1.39 1
allocated		0	-		00.0
tal	20.0	18 4.	81 15	.36 2	0.08



## **Jupiter Infomedia Limited**

336, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (w), Mumbai 400 053 CIN L22200MH2005PLC152387 NOTES :

**1** STATEMENT OF ASSETS AND LIABILITIES

STATEMENT OF ASSETS AND LIABILITIES	
	₹ in lakhs
	As at
Particulars	30-09-2017
	Unaudited
EQUITY AND LIABILITIES	
SHAREHOLDERS' FUNDS:	
Share Capital	1002.00
Reserves and Surplus	173.54
CURRENT LIABILITIES	
Trade Payables	1.08
Other current liabilities	4.01
Short Term Provisions	14.99
TOTAL EQUITY AND LIABILITIES	1195.62
ASSETS	
NON CURRENT ASSETS	
Fixed assets	
(i) Tangible assets	62.13
(ii) Intangible assets	42.13
Non-current investments	586.15
Deferred tax assets(Net)	14.48
Long term loans and advances	465.44
CURRENT ASSETS	
Trade receivables	0.33
Cash and cash equivalents	4.18
Short-term loans and advances	20.78
TOTAL ASSETS	1195.62

- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 15, 2017. The financial results for the quarter ended 30th September 2017 has been subjected to limited review by the Company's Statutory Auditors.
- 3 The Group is in the business of web based solutions and Investment which in context of Ind AS 108-"Operating Segment", are considered as the operating segments of the group.



- 4 The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of SEBI circular dated July 5, 2016. The Group has for the first time adopted Ind AS for the financial year commecing from April1, 2017. Accordingly, these unaudited results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India.
- 5 The Ind AS compliant financial results, pertaining to the period ended September 30,2016 have not been subject to limited review or audit. However, the mangement has excercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 6 The Statement does not include Ind AS compliant results for the previous year ended March, 31 2017 as the same is not mandatory as per SEBI's circular dated July 5, 2016.
- 7 There is a possibility that these quarterly financial results may require adjustments before constituting the final Ind AS financial statements as of and for the year ended 31st March 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretitions issued by MCA or changes in the use of one or more optional exemptions from full retrospecive appliation as permitted under Ind AS 101.
- 8 Other Income for the quarter ended 30-9-2017 includes profit of f 9.98 lakhs (Qtr. Ended 30-09-2016 Loss f6.20 lakhs) on account of sale of investments.
- 9 Figures for the previous period/year have been reclassified / regrouped /re-arranged to conform to this period/year classification, whenever necessary.
- 10 The initial Public Offer (IPO) and Preferential Issue poceeds have been utilised as under :

		₹ in lakhs
Particulars	A	sat 30
The initial Public Offer (IPO) poceeds have been utilised as under :		09-2017
Share issue proceeds		400.0
Less:		408.0
Initial Operating Expenses of Marketing Offices	~ ~ ~	9.
Issue related expenses		53.
for Office Premises		263
Inutilised proceeds of IPO		82
Details of unutilised proceeds invested are given below :		
nvestment in Debt Mutual Funds		91



11 The key standalone financial information of the company is given below :

	Qrt ended 30-9-	Qrt ended 30
Particulars	2017	9-2016
Revenue from operations	13.59	
Profit before Tax	7.59	-8.68
Net Profit for the period	8.98	
Other Comprehensive Income	27.1	
Total Comprehensive income	36.1	6 22.22

12 Reconcilitation of Net Profit as previously reported on account of transition form the previous GAAP to Ind AS for the quarter and half year ended September 30 2016

		₹ in lakhs
		Half year ended
Particulars	Qrt ended 30-9-1	6 30-9-16
	Unaudited	Unaudited
Net Profit after tax for the period (as per previous GAAP	-4.0	4.78
Add / (Less) : Investments valued at Fair Value	99.	56 121.40
Profit after Tax as per Ind AS	95.	55 126.18
Income Tax Relating to Comprehensive income	15	.46 17.86
Total Comprehensive income	80	.09 108.32

For and probehalf of the Board

Umesh Modi Chairman and Managing Director

Place : Mumbai Dated : 15th November 2017



## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED INTERIM FINANCIAL RESULTS

CHARTERED ACCOUNTANTS

MUMBAI . INDORE . CHITTORGARH

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# TO THE BOARD OF DIRECTORS OF JUPITER INFOMEDIA LIMITED

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of JUPITER INFOMEDIA LIMITED ("the Company") comprising its subsidiary (together referred to as 'the Group') for the quarter and six months ended September 30, 2017 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', 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 Statement is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results, prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NGS & Co LLP Chartered Accountants FRN 119850W

Ganesh Toshniwal

Partner Membership No. 46667 Mumbai, November 15, 2017



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Jupiter Infomedia Limited 336, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (w), Mumbai 400 053 ビルン・L22200MH2005PLC152387

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th September 2017

							₹ in lak	ns
		Quarter ended Half Year Ended						
Sr. No.	Particulars	30/09/2017 Unaudited		9/2016 udited	30/06/2017 Unaudited	30/09/2017 Unaudited	30/09/20 Unaudit	
1	Income							
	(a) Revenue from operations	13.59		12.08	1.49	15.08	3 1	4.56
	(b) Other Income	13.1		-5.42	20.08		-	-3.48
	Total Income from Operations	26.69		6.66	21.57	48.2	6 1	1.08
2	Expenses							
	(a) Cost of Services	0.89	Ð	0.78	0.8	3 1.7	2	1.76
	(b) Service Tax on Sales	1.93	3	1.26	0.0	4 1.9	97	1.34
	(b) Employees cost	3.1		2.96		-	75	4.91
	(c) Finance Cost	0.0	0	(			.00	0.00
	(d) Depreciation and amortization expense	7.0		6.5			.02	13.00
	(e) Other expenses	5.4	_	3.8			.26	6.2
	Total Expenses	19.1	0	15.3	4 14.	62 33	.72	27.21
3	Profit /(Loss) before exceptional Items & Tax (1-2) Exceptional Item	7.9	59 59	-8.6		0	4.54	-16.13
5	Profit / (Loss) before Tax (3-4)	1.	59	-0.1	00	.95	4.54	-10.13
6	Tax Expenses (a) Current tax					0		
	(b) deferred Tax Charges/(credit)	-1	.39	-0	.86	2.25	-3.64	-4.40
	Total Tax	-1	.39	-0	.86	2.25	-3.64	-4.40
7	Profit / (Loss) after tax (5-6)	8	.98	-7	.82	9.20	18.18	-11.73
8	Other Comprehensive Income, net of Tax	27	.18	30	0.04	4.84	42.02	42.62
9	Total Comprehensive Income (7+8)	36	5.16	23	2.22	24.04	60.20	30.89
10	Paid-up equity share capital (face value of share f 10/-)	100	2.00	100	2.00 10	02.00 1	002.00	1002.00
11	Earnings Per Equity Share (Face value Rs. 10/- each ) (not annualized)(in Rs)						0.10	-0.
	Basic and Diluted		0.09		-0.08	0.09	0.18	-0.



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## piter Infomedia Limited

Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (w), Mumbai 400 053 CIN L22200MH2005PLC152387

# STATEMENT OF ASSETS AND LIABILITIES

STATEMENT OF THE SEA	₹ in	lakhs			
	As at	30			
Particulars	09-2017				
	Una	udited			
EQUITY AND LIABILITIES					
SHAREHOLDERS' FUNDS:					
Share Capital		1002.00			
Reserves and Surplus		151.00			
CURRENT LIABILITIES					
Trade Payables		1.08			
Other current liabilities		3.20			
Short Term Provisions		4.41			
TOTAL EQUITY AND LIABILITIES		1161.69			
ASSETS					
NON CURRENT ASSETS					
Fixed assets					
(i) Tangible assets		61.73			
(ii) Intangible assets		42.13			
Non-current investments		670.82			
Deferred tax assets(Net)		11.76			
Long term loans and advances		362.50			
CURRENT ASSETS					
Trade receivables		0.33			
Cash and cash equivalents		2.38			
Short-term loans and advances		10.04			
TOTAL ASSETS		1161.69			



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- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 15, 2017. The financial results for the quarter & half year ended 30th Septmber 2017 has been subjected to limited review by the Company's Statutory Auditors.
- 3 The Company is in the busines of web based solutions and all other activities ivolved around it, which in context of Ind AS 108-"Operating Segment", is considered as the operating segment of the company. As such there is no seperate reportable segment in respect of standalone results.
- 4 The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of SEBI circular dated July 5, 2016. The Company has for the first time adopted Ind AS for the financial year commecing from April1, 2017. Accordingly, these unaudited results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India.
- **5** The Ind AS compliant financial results, pertaining to the period April to September 2016 have not been subject to limited review or audit. However, the mangement has excercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 6 The Statement does not include Ind AS compliant results for the previous year ended March, 31 2017 as the same is not mandatory as per SEBI's circular dated July 5, 2016.
- 7 There is a possibility that these quarterly financial results may require adjustments before constituting the final Ind AS financial statements as of and for the year ended 31st March 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretions issued by MCA or changes in the use of one or more optional exemptions from full retrospecive appliation as permitted under Ind AS 101.
- 8 Other Income for the quarter ended 30-9-2017 includes profit of f 9.98 lakhs (Qtr. Ended 30-09-2016 Loss f6.20 lakhs) on account of sale of investments.
- 9 Figures for the previous period/year have been reclassified / regrouped /re-arranged to conform to this period/year classification, whenever necessary.



10 The initial Public Offer (IPO) and Preferential Issue poceeds have been utilised as under :

	₹ in lakhs
Particulars	As at 30-09-2017
The initial Public Offer (IPO) poceeds have been utilised as under :	
Share issue proceeds	408.00
Less:	400.00
Initial Operating Expenses of Marketing Offices	9.46
Issue related expenses	53.06
for Office Premises	
Unutilised proceeds of IPO	263.26
Details of unutilised proceeds invested are given below :	82.22
nvestment in Debt Mutual Funds	
	96.00

11 Reconcilitation of Net Profit as previously reported on account of transition form the previous GAAP to Ind AS for the quarter ended June 30 2016

	Qrt ended 30-9-16 Unaudited	Half year ended 30-9-16 Unaudited
Net Profit after tax for the period (as per previous GAAP)	-7.82	
Add / (Less) : Investments valued at Fair Value	36.20	
Profit after Tax as per Ind AS		00.02
Income Tax Relating to Comprehensive income	28.38	38.89
Total Comprehensive income	6.16	8.00
	22.22	30.89

For and on behalf of the Board

Umesh Motion ) ES / Chairman and Managing Director

Place : Mumbai Dated : 15th November 2017





### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF STANDALONE INTERIM FINANCIAL RESULTS

# TO THE BOARD OF DIRECTORS OF JUPITER INFOMEDIA LIMITED

- We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of JUPITER INFOMEDIA LIMITED ("the Company") for the quarter and six months ended September 30, 2017 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', 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 Statement is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NGS & Co LLP Chartered Accountants FRN 119850W

Ganesh Toshniwal

Partner Membership No. 46667 Mumbai, November 15, 2017



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