

1<sup>st</sup> February, 2024

To,

The Corporate Relationship Department,  
**BSE Limited**,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.  
**Security Code: 533272**

The Manager, Listing Department,  
**National Stock Exchange of India Limited**,  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (E),  
Mumbai - 400 051.  
**NSE Symbol : JW**

**Sub: Outcome of the Meeting of Board of Directors of Jupiter Wagons Limited (formerly Commercial Engineers & Body Builders Co. Limited) (the "Company") held today, i.e., 1<sup>st</sup> February, 2024.**

Dear Sir/Madam,

In furtherance to our intimation dated 24<sup>th</sup> January, 2024 and pursuant to Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we wish to inform that the Board of Directors of the Company, at its meeting held today, i.e., 1<sup>st</sup> February, 2024 has, inter alia, approved the following matters:

1. Approval of Un-audited Standalone & Consolidated Financial Results of the Company for the Quarter and Nine Months ended 31<sup>st</sup> December, 2023 under IND AS (the "Statement"), along with the Independent Auditors' Review Report issued by Walker Chandiook & Co. LLP, Statutory Auditors of the Company on the Un-audited Standalone and Consolidated financial results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2023.

A copy of the Results and Independent Auditors Review Report is enclosed herewith.

2. Approval of Appointment of M/s M R & Associates (Practicing Company Secretaries), Kolkata (W.B.) as Secretarial Auditor of the Company for the Financial Year 2023- 2024 in accordance with Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 are enclosed herewith as Annexure-A.

The Board Meeting commenced at 3:30 P.M. and concluded at 6: 45 P.M.



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## JUPITER WAGONS LIMITED

(Formerly Commercial Engineers & Body Builders Co Limited)  
CIN : L28100MP1979PLC049375

The outcome of the meeting is also being made available on the website of the Company at [www.jupiterwagons.com](http://www.jupiterwagons.com).

You are requested to take the above information on record and disseminate the same for the information of the stakeholders.

Yours Faithfully,

**For Jupiter Wagons Limited**

*(Formerly Commercial Engineers & Body Builders Co Limited)*

**Ritesh Kumar Singh**

*Company Secretary and Compliance Officer*

**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited)**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited) ('the Company') for the quarter ended 31 December 2023 and the year to date results for the period 1 April 2023 to 31 December 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Walker Chandiook & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013

**NIKHIL**

**VAID**

**Nikhil Vaid**

Partner

Membership No. 213356

UDIN: 24213356BKEXXP2291

**Place:** Hyderabad

**Date:** 01 February 2024

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**JUPITER WAGONS LIMITED**  
**(FORMERLY COMMERCIAL ENGINEERS & BODY BUILDERS CO LIMITED)**  
 Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India  
 CIN No: L28100MP1979PLC049375

**Statement of Standalone Financial Results for the quarter and nine-month ended 31 December 2023**

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended	Preceding quarter ended	Corresponding quarter ended in the previous year	Nine-month ended	Nine-month ended	Year ended
		31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	89,583.86	87,929.77	64,443.01	252,832.28	135,654.72	206,824.74
2	Other income	497.14	538.47	191.88	1,257.60	407.91	508.71
3	<b>Total Income (1+2)</b>	<b>90,081.00</b>	<b>88,468.24</b>	<b>64,634.89</b>	<b>254,089.88</b>	<b>136,062.63</b>	<b>207,333.45</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed	70,602.41	69,613.96	47,632.17	198,825.44	104,471.11	158,008.06
	b) Change in inventories of finished goods and work-in-progress	(1,730.68)	(881.17)	2,048.13	(2,873.07)	(1,952.35)	(561.02)
	c) Employee benefits expense	1,234.88	1,178.07	1,072.43	3,534.82	2,991.56	4,117.24
	d) Finance costs	1,145.83	1,041.69	743.36	3,024.14	2,016.37	2,888.68
	e) Depreciation and amortisation expense	684.17	712.12	614.36	2,050.58	1,875.73	2,494.35
	f) Other expenses	6,997.00	5,901.84	5,620.79	19,014.14	14,053.80	19,867.03
	<b>Total expenses</b>	<b>78,933.61</b>	<b>77,566.51</b>	<b>57,731.24</b>	<b>223,576.05</b>	<b>123,456.22</b>	<b>186,814.34</b>
5	<b>Profit before tax (3-4)</b>	<b>11,147.39</b>	<b>10,901.73</b>	<b>6,903.65</b>	<b>30,513.83</b>	<b>12,606.41</b>	<b>20,519.11</b>
6	(a) Tax expense						
	Current tax expenses	2,768.60	2,725.86	-	7,586.55	-	2,297.69
	Tax adjustment related to earlier years	-	-	-	-	-	(32.05)
	Deferred tax	39.05	17.78	2,265.60	69.54	4,146.75	5,715.88
	<b>Total tax expense</b>	<b>2,807.65</b>	<b>2,743.64</b>	<b>2,265.60</b>	<b>7,656.09</b>	<b>4,146.75</b>	<b>7,981.52</b>
7	<b>Profit for the period / year (5-6)</b>	<b>8,339.74</b>	<b>8,158.09</b>	<b>4,638.05</b>	<b>22,857.74</b>	<b>8,459.66</b>	<b>12,537.59</b>
8	<b>Other Comprehensive Income (OCI)</b>						
	Items that will not be reclassified subsequently to profit and loss						
	Remeasurements of the defined benefit plans	(3.23)	(3.23)	1.82	56.91	65.09	(12.93)
	Less: Income tax relating to these items	(0.82)	(0.81)	0.64	14.32	22.75	(3.26)
	<b>Total Other Comprehensive income for the period / year</b>	<b>(2.41)</b>	<b>(2.42)</b>	<b>1.18</b>	<b>42.59</b>	<b>42.34</b>	<b>(9.67)</b>
9	<b>Total Comprehensive income for the period / year (7+8)</b>	<b>8,337.33</b>	<b>8,155.67</b>	<b>4,639.23</b>	<b>22,900.33</b>	<b>8,502.00</b>	<b>12,527.92</b>
10	Paid-up equity share capital (Face value Rs.10/- each)	41,229.36	39,948.70	38,744.74	41,229.36	38,744.74	38,744.74
11	Other Equity (Revaluation Reserves : Rs. Nil)						42,115.27
12	Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarter ended are not annualised)						
	- Basic	2.07	2.04	1.19	5.73	2.18	3.24
	- Diluted	2.07	2.04	1.19	5.73	2.18	3.24
	<b>See accompanying notes to the financial results</b>						

**VIVEK LOHIA** Digitally signed  
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**Walker Chandiook & Co LLP**

Unit No - 1, 10th Floor,  
My Home Twitza, APIIC,  
Hyderabad Knowledge City,  
Hyderabad – 500 081,  
Telangana, India

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## **Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To the Board of Directors of Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Jupiter Wagons Limited (Formerly Commercial Engineers & Body Builders Co Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its joint ventures (refer Annexure 1 for the list of subsidiaries and joint ventures included in the Statement) for the quarter ended 31 December 2023 and the consolidated year to date results for the period 1 April 2023 to 31 December 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

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**Chartered Accountants**

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

# Walker Chandiook & Co LLP

5. We did not review the financial information of two subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 6 lakhs and ₹ 12.30 lakhs, total net loss after tax of ₹ 44.18 lakhs and ₹ 106.86 lakhs, total comprehensive loss of ₹ 44.18 lakhs and ₹ 106.86 lakhs, for the quarter and year-to-date period ended on 31 December 2023, respectively as considered in the Statement. The Statement also includes the Group's share of net loss after tax of ₹ 149.56 lakhs and ₹ 111.91 lakhs and total comprehensive loss of ₹ 149.56 lakhs and ₹ 111.91 lakhs, for the quarter and year-to-date period ended on 31 December 2023, respectively, as considered in the Statement, in respect of three joint ventures, whose financial information have not been reviewed by us. These financial information have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

6. The Statement includes the Group's share of net profit after tax of ₹ Nil and ₹ Nil, and total comprehensive income of ₹ Nil and ₹ Nil for the quarter and year-to-date period ended on 31 December 2023 respectively, in respect of one joint venture, based on their interim financial information, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint ventures, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, this interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

## For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

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**Nikhil Vaid**

Partner

Membership No. 213356

UDIN: 24213356BKEXXQ2880

**Place** Hyderabad

**Date** 01 February 2024

# Walker Chandiook & Co LLP

## Annexure 1

### List of entities included in the Statement

<b>Name of the entity</b>	<b>Relationship</b>
Habitat Real Estate LLP	Subsidiary
Jupiter Electric Mobility Private Limited	Subsidiary
JWL Dako Cz India Limited	Joint Venture
JWL Kovis (India) Private Limited	Joint Venture
JWL Talegria (India) Private Limited	Joint Venture
Jupiter Tsaw Onedrone India Private Limited	Joint Venture

**JUPITER WAGONS LIMITED**  
**(FORMERLY COMMERCIAL ENGINEERS & BODY BUILDERS CO LIMITED)**  
 Regd. office : 48, Vandana Vihar, Narmada Road, Jabalpur - 482 001, Madhya Pradesh, India  
 CIN No: L28100MP1979PLC049375

**Statement of Consolidated Financial Results for the quarter and nine-month ended 31 December 2023**

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended	Preceding quarter ended	Corresponding quarter ended in the previous year	Nine-month ended	Nine-month ended	Year ended
		31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	89,583.86	87,929.77	64,443.01	252,832.28	135,654.72	206,824.74
2	Other income	497.22	578.60	191.88	1,297.81	407.91	508.71
3	<b>Total Income (1+2)</b>	<b>90,081.08</b>	<b>88,508.37</b>	<b>64,634.89</b>	<b>254,130.09</b>	<b>136,062.63</b>	<b>207,333.45</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed	70,602.41	69,613.96	47,632.17	198,825.44	104,471.11	158,008.06
	b) Change in inventories of finished goods and work-in-progress	(1,730.68)	(881.17)	2,048.13	(2,873.07)	(1,952.35)	(561.02)
	c) Employee benefits expense	1,237.41	1,183.16	1,099.31	3,545.11	3,064.76	4,195.42
	d) Finance costs	1,145.88	1,041.72	743.36	3,024.26	2,016.37	2,888.68
	e) Depreciation and amortisation expense	684.95	712.91	615.15	2,052.94	1,878.10	2,497.50
	f) Other expenses	7,037.90	5,944.96	5,648.73	19,148.44	14,087.50	19,976.01
	<b>Total expenses</b>	<b>78,977.87</b>	<b>77,615.54</b>	<b>57,786.85</b>	<b>223,723.12</b>	<b>123,565.49</b>	<b>187,004.65</b>
5	<b>Profit before share in net (loss) / profit of joint ventures and tax (3-4)</b>	<b>11,103.21</b>	<b>10,892.83</b>	<b>6,848.04</b>	<b>30,406.97</b>	<b>12,497.14</b>	<b>20,328.80</b>
6	Share in (loss) / profit of Joint ventures	(149.56)	58.35	(123.13)	(111.91)	(204.26)	(279.77)
7	<b>Profit before tax (5+6)</b>	<b>10,953.65</b>	<b>10,951.18</b>	<b>6,724.91</b>	<b>30,295.06</b>	<b>12,292.88</b>	<b>20,049.03</b>
8	(a) Tax expense						
	Current tax expenses	2,768.60	2,725.86	-	7,586.55	-	2,297.69
	Tax adjustment related to earlier years	-	-	-	-	-	(32.05)
	Deferred tax	39.05	17.78	2,265.60	69.54	4,146.75	5,715.88
	<b>Total tax expense</b>	<b>2,807.65</b>	<b>2,743.64</b>	<b>2,265.60</b>	<b>7,656.09</b>	<b>4,146.75</b>	<b>7,981.52</b>
9	<b>Profit for the period / year (7-8)</b>	<b>8,146.00</b>	<b>8,207.54</b>	<b>4,459.31</b>	<b>22,638.97</b>	<b>8,146.13</b>	<b>12,067.51</b>
10	<b>Other Comprehensive Income (OCI)</b>						
	Items that will not be reclassified subsequently to profit and loss						
	Remeasurements of the defined benefit plans	(3.23)	(3.23)	1.82	56.91	65.09	(12.93)
	Less: Income tax relating to these items	(0.82)	(0.81)	0.64	14.32	22.75	(3.26)
	<b>Total Other Comprehensive (loss) / income for the period / year</b>	<b>(2.41)</b>	<b>(2.42)</b>	<b>1.18</b>	<b>42.59</b>	<b>42.34</b>	<b>(9.67)</b>
11	<b>Total Comprehensive income for the period / year</b>	<b>8,143.59</b>	<b>8,205.12</b>	<b>4,460.49</b>	<b>22,681.56</b>	<b>8,188.47</b>	<b>12,057.84</b>
12	<b>Profit / (loss) attributable to:</b>						
	- Owners	8,145.47	8,207.02	4,459.36	22,637.97	8,157.26	12,078.73
	- Non-controlling interests	0.53	0.52	(0.05)	1.00	(11.13)	(11.22)
	<b>Other Comprehensive income / (loss) attributable to:</b>						
	- Owners	(2.41)	(2.42)	1.18	42.59	42.34	(9.67)
	- Non-controlling interests	-	-	-	-	-	-
	<b>Total Comprehensive income / (loss) attributable to:</b>						
	- Owners	8,143.06	8,204.60	4,460.54	22,680.56	8,199.60	12,069.06
	- Non-controlling interests	0.53	0.52	(0.05)	1.00	(11.13)	(11.22)
13	Paid-up equity share capital (Face value Rs.10/- each)	41,229.36	39,948.70	38,744.74	41,229.36	38,744.74	38,744.74
14	Other Equity (Revaluation Reserves : Rs. Nil)						41,593.62
15	Earnings per share (EPS) (of Rs.10/- each) (EPS for the quarter ended are not annualised)						
	- Basic	2.03	2.05	1.16	5.68	2.11	3.12
	- Diluted	2.03	2.05	1.16	5.68	2.11	3.12
	<b>See accompanying notes to the financial results</b>						

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 by VIVEK LOHIA  
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**Notes:**

- 1 The above Statement of Standalone and Consolidated financial results for the quarter and nine-month period ended 31 December 2023 of Jupiter Wagons Limited (Formerly known as Commercial Engineers & Body Builders Co Limited) ("the Company"), has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 1 February 2024. The above said financial results have been reviewed by the Statutory Auditors of the Company.
- 2 These results have been prepared in accordance 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 3 a) On 15 May 2023, the Company has approved the issue and allotment of 12,039,611 fully paid-up equity shares of the Company to eligible Qualified Institutional Buyers in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 at an issue price of Rs. 103.75 per share (including securities premium of Rs. 93.75 per share) for a consideration of Rs. 12,491.10 lakhs.  
b) Further, on 04 December 2023, the Company has approved the issue and allotment of 12,806,595 fully paid-up equity shares of the Company to eligible Qualified Institutional Buyers in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 at an issue price of Rs. 315 per share (including securities premium of Rs. 305 per share) for a consideration of Rs. 40,340.77 lakhs.  
Pursuant to the allotment of these share the paid-up equity share capital of the Company increased from Rs. 38,744.74 lakhs comprising 387,447,419 fully paid-up equity shares to Rs. 41,229.36 lakhs comprising 412,293,625 fully paid-up equity shares.
- 4 In the Insolvency Resolution Process of Corporate Person (CIRP) as per the provisions of Insolvency & Bankruptcy Code, 2016 of Stone India Limited (SIL) Hon'ble NCLT, Kolkata Bench, vide its order No. IA (IB) 1335 of 2022 in CP IB 565 KB 2020 dated 08 June 2023 has approved the Resolution Plan (ARP) submitted by Jupiter Wagons Limited and consequently Jupiter Wagons Limited is now Successful Resolution Applicant.  
The current day to day affairs of the SIL is being managed by the Monitoring Committee, headed by the Resolution Professional. The process of payment to the relevant stakeholders, transfer of assets, issue of equity shares, constitution of Board of Directors and other statutory formalities of filing the necessary forms with various authorities, as applicable, are in process. SIL is also in the process of closing its books of account for prior years as well as for the current period ended 31 December 2023. The control of the SIL will be transferred to the Company only upon completion of all the above-mentioned processes. Considering the reasons as stated above and the on-going process of filing of statutory forms with various authorities, in view of the management, the control of SIL has not yet been transferred to the Company as evaluated under the principles of Ind AS 110, 'Consolidated Financial Statements' and accordingly SIL has not been consolidated into these financial results
- 5 The Group is mainly engaged in the business of metal fabrication comprising load bodies for commercial vehicles and rail freight wagons in India. These, in the context of Ind - AS 108 is considered to constitute one single reportable segment. Accordingly, disclosures under Ind AS 108, Operating Segments are not applicable.
- 6 The above unaudited results are also available on the Company's website [www.jupiterwagons.com](http://www.jupiterwagons.com) and on the stock exchange websites ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)).

**VIVEK** Digitally signed  
by VIVEK LOHIA  
**LOHIA** Date: 2024.02.01  
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Place: Kolkata  
Date : 01 February 2024

**Vivek Lohia**  
**Managing Director**  
**DIN: 00574035**

**Annexure A**

**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/ CMD/4/2015 dated 9th September, 2015.**

S.N.	Particulars	M/s M R & Associates, Practicing Company Secretaries
1	Reason for Change Viz., appointment. Resignation, removal, death or otherwise;	Appointment: M/s MR & Associates, Practicing Company Secretaries
2	Date of Appointment/ cessation(as applicable) & terms of appointment	<b>01.02.2024</b> CS Mohan Ram Goenka, Partner of M/s M R & Associates, Practicing Company Secretaries is appointed as Secretarial Auditor of the Company.
	Brief profile (in case of appointment)	Name of Auditor: CS Mohan Ram Goenka, partner of M/s M R & Associates Office Address: 46, B B Ganguly Street, 4th Floor, R. No: - 6, Kolkata – 700 012 Email: goenkamohan@ gmail.com Field of Experience: Having good working experience of more than 26 years and proficiency in all matters related to company law, SEBI and various other business laws. Terms of appointment: Conduct Secretarial Audit for Financial Year 2023 – 2024. About the auditor: CS Mohan Ram Goenka, (FCS) is a Fellow Member of The Institute of Company Secretaries of India (ICSI). Having good working experience and proficiency in all matters related to company law, SEBI and various other business laws and have command over compliance management with respect to statutory reporting and other statutory requirements.
	Disclosure of relationships between directors (in case of appointment of a director).	NA