

# JASCH INDUSTRIES LIMITED

# JASCH

**Works:**

43/5, Bahalgarh Road, P.O. Bahalgarh - 131021

Distt. Sonapat (Haryana) INDIA

Phone : 0130-2216666

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CIN : L24302DL1985PLC383771

JI/SE/N/1

03<sup>rd</sup> February 2024

The BSE Ltd,  
Deptt of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai 400001

**Sub: Un-audited standalone financial results for the quarter & period ended on 31<sup>st</sup> December 2023**

Dear Sirs,

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, we are enclosing herewith un-audited stand-alone financial results of the Company for the quarter & period ended on 31<sup>st</sup> December 2023 as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings both held today and limited review report in respect of the same.

The meeting of Board of Directors of the Company commenced at 12:30 hours and concluded at 14:30 hours.

An extract of the above results is also being published in newspapers.

Kindly take the same on record.

Yours faithfully,  
For Jasch Industries Ltd

  
Jai Kishan Garg  
Chairman

Encl: As above



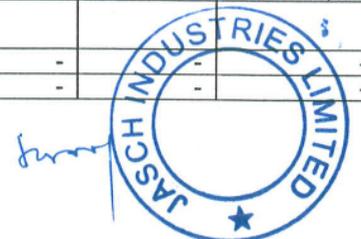
**JASCH INDUSTRIES LIMITED**

Regd . Office : 502 , NDM , -II , NSP , Pitampura Delhi - 110034.

CIN NO. : L24302DL1985PLC383771

Statement of Standalone Reviewed Financial Results for the Quarter and Nine Month Ended on 31st. December. 2023. (Rs. In Lakh.)(EPS In Rs. Only)

S.no	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.3.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Important Note ----->Post-demerger data for Quarter ended on 31-12-23 may not be comparable with pre-demerger data of other columns*							
<b>1</b>	<b>Income</b>						
	Revenue from operation	4,674.35	5,931.69	5,715.91	16,181.91	17,898.69	23,351.85
	Other income	8.41	121.29	138.26	207.38	256.90	342.97
	<b>Total income</b>	<b>4,682.76</b>	<b>6,052.98</b>	<b>5,854.18</b>	<b>16,389.29</b>	<b>18,155.59</b>	<b>23,694.82</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	3,134.89	3,741.04	3,895.72	10,177.46	12,490.11	15,857.40
	(b) Purchase of Stock-in-trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in- progress and stock-in-trade	55.52	(81.73)	112.16	154.78	1.59	(157.19)
	(d) Employee benefits expenses	294.01	790.10	417.17	1,533.59	1,245.59	1,723.09
	(e) Finance Costs	28.37	27.10	30.28	84.55	66.03	95.76
	(f) Depreciation & amortization expenses	68.97	90.00	81.48	243.18	232.05	311.88
	<b>(g) Other Expenses.</b>						
	(i) Power and Fuel	356.67	414.70	379.32	1,097.51	1,143.43	1,532.49
	(ii) Store & Spares/Consumables	10.75	13.29	19.27	32.65	60.30	57.86
	(iii) Other expenditure	274.52	373.50	379.50	990.75	1,111.00	1,571.04
	<b>Total Expenses</b>	<b>4,223.69</b>	<b>5,368.01</b>	<b>5,314.91</b>	<b>14,314.47</b>	<b>16,350.10</b>	<b>20,992.33</b>
<b>3</b>	<b>Profit / (Loss) before exceptional item &amp; tax</b>	<b>459.07</b>	<b>684.97</b>	<b>539.27</b>	<b>2,074.82</b>	<b>1,805.49</b>	<b>2,702.49</b>
<b>4</b>	Exceptional Item( Net )	-	0.96	0.07	0.96	5.23	5.23
<b>5</b>	<b>Profit / (Loss) before tax</b>	<b>459.07</b>	<b>684.02</b>	<b>539.20</b>	<b>2,073.86</b>	<b>1,800.26</b>	<b>2,697.26</b>
<b>6</b>	Less :Tax expenses						
<b>7</b>	Current Tax	117.74	166.54	144.04	522.24	462.75	702.66
<b>8</b>	Deferred Tax	-	9.60	-	9.60	-	-
<b>9</b>	<b>Profit / (Loss) for the period from continuing operations</b>	<b>341.33</b>	<b>507.86</b>	<b>395.16</b>	<b>1,542.02</b>	<b>1,337.51</b>	<b>1,994.60</b>
<b>10</b>	<b>Profit / (Loss) from discontinued operation before tax</b>	-	-	-	-	-	-
<b>11</b>	Tax Expense on discontinued operation	-	-	-	-	-	-
<b>12</b>	<b>Profit / (Loss) from discontinued operation after tax</b>	-	-	-	-	-	-
<b>13</b>	<b>Profit / (Loss) for the period</b>	<b>341.33</b>	<b>507.86</b>	<b>395.16</b>	<b>1,542.02</b>	<b>1,337.51</b>	<b>1,994.60</b>
<b>14</b>	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
	<b>Total Comprehensive income / (loss) for the period</b>	<b>341.33</b>	<b>507.86</b>	<b>395.16</b>	<b>1,542.02</b>	<b>1,337.51</b>	<b>1,994.60</b>
<b>15</b>	<b>Total Profit or Loss attributable to Profit or Loss , attributable to Owners of parent.</b>	-	-	-	-	-	-
	Total profit or loss , arributable to Non-controlling interests						
<b>16</b>	<b>Total Comprehensive income for the period attributable to</b>	-	-	-	-	-	-
	Comprehensive income for the period attributable to owners of parent	341.33	507.86	395.16	1,542.02	1,337.51	1,994.60
	Total Comprehensive income for the period attributable to owners of parent non-controlling interests.	-	-	-	-	-	-
<b>17</b>	<b>Details of equity share capital</b>						
	Paid-up equity share capital (Face value of` 10/- each)	679.80	1,133.00	1,133.00	1,133.00	1,133.00	1,133.00
<b>18</b>	<b>Details of debt securities</b>						
<b>19</b>	Reserve excluding Revaluation Reserves	4,891.11	11,064.16	9,180.76	4,891.11	9,180.76	9,855.64
<b>20</b>	<b>Earning per share</b>						
<b>i</b>	Earnings per equity share from continuing operations						
	(a) Basic	5.02	4.48	3.49	13.61	11.81	17.60
	(b) Diluted	5.02	4.48	3.49	13.61	11.81	17.60
<b>ii</b>	Earnings per equity share from discontinued operations						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-



iii	Earnings per equity share						
	(a) Basic	5.02	4.48	3.49	13.61	11.81	17.60
	(b) Diluted	5.02	4.48	3.49	13.61	11.81	17.60

JASCH INDUSTRIES LIMITED							
Regd. Office : 502 , NDM , -II , NSP , Pitampura Delhi - 110034.							
CIN NO. : L24302DL1985PLC383771							
Standalone Segment wise Revenue , Results, Assets and Liabilities for the Quarter and Nine Months Ended on 31st December.2023. ( Rs. In. Lakh.).							
Particulars	STANDALONE						
	Quarter Ended			Nine Months Ended		Year Ended	
	31.12.23 Unaudited	30.09.23 Unaudited	31.12.22 Unaudited	31.12.23 Unaudited	31.12.22 Unaudited	31.3.2023 Audited	
Important Note -----> Post-demerger data for the Quarter ended on 31-12-23 may not be comparable with pre-demerger data of other columns*							
<b>1</b>	<b>Segment Revenue</b>						
	a) Electronic Thickness Gauge (BTG)	-	1,423.55	1,753.35	3,161.75	5,365.68	6,984.71
	b) Synthetic Leather & Allied Products.- P.V.C.	2,780.21	2,681.15	2,258.03	7,750.71	6,984.27	9,208.06
	c) Synthetic Leather & Allied Products- P.U.	1,902.54	1,948.28	1,842.79	5,476.83	5,805.64	7,502.05
	d) Unallocated	-	-	-	-	-	-
	Total	4,682.75	6,052.98	5,854.18	16,389.29	18,155.59	23,694.82
	Less: Inter-segment Revenue.	-	-	-	-	-	-
	Revenue From Operations	4,682.75	6,052.98	5,854.18	16,389.29	18,155.59	23,694.82
<b>2</b>	<b>Segment Result (Profit (+) / Loss (-) before Tax and Interest</b>						
	a) Electronic Thickness Gauge (BTG)	-	308.90	390.33	971.14	1,645.42	2,315.14
	b) Synthetic Leather & Allied Products.- P.V.C.	276.77	219.93	55.28	654.31	(16.63)	130.95
	c) Synthetic Leather & Allied Products- P.U.	210.67	183.24	123.95	533.92	242.74	352.17
	d) Unallocated	-	-	-	-	-	-
	Total	487.44	712.08	569.55	2,159.37	1,871.52	2,798.26
	Less : (i) Interest	28.37	27.10	30.28	84.55	66.03	95.76
	(ii) Other un-allocable expenditure Net of un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	459.07	684.97	539.27	2,074.82	1,805.49	2,702.49
<b>3</b>	<b>Segment Assets</b>						
	a) Electronic Thickness Gauge (BTG)	-	8,256.15	7,118.70	-	7,118.70	7,610.21
	b) Synthetic Leather & Allied Products.- P.V.C.	4,269.36	4,216.18	2,614.00	4,269.36	2,614.00	3,791.94
	c) Synthetic Leather & Allied Products- P.U.	4,705.92	4,464.79	2,473.78	4,705.92	2,473.78	3,982.52
	d) Unallocated	666.65	-	2,674.14	666.65	2,674.14	-
	Total Segment Assets	9,641.93	16,937.12	14,880.62	9,641.93	14,880.62	15,384.67
<b>4</b>	<b>Segment Liabilities</b>						
	a) Electronic Thickness Gauge (BTG)	-	1,288.40	1,391.98	-	1,391.98	1,355.15
	b) Synthetic Leather & Allied Products.- P.V.C.	1,597.18	1,683.33	1,188.86	1,597.18	1,188.86	1,342.99
	c) Synthetic Leather & Allied Products- P.U.	1,718.55	1,768.24	1,782.27	1,718.55	1,782.27	1,697.89
	d) Unallocated	6,326.20	12,197.16	10,517.50	6,326.20	10,517.50	10,988.64
	Total Segment Liabilities	9,641.93	16,937.12	14,880.62	9,641.93	14,880.62	15,384.67

Notes :

- \*Financial results for the quarter ended on 31-12-23 are post-demerger data. Data for the cumulative period ended on 31-12-2023 is a mix of post-demerger (one quarter) and pre-demerger (two quarters). Data in all other columns is pre-demerger data. Hence financial results of the quarter and cumulative period ended on 31-12-2023 may not be comparable with the other quarter/periods.
- The above result have been reviewed by the Audit committee and approved by the board of Directors at their respective meeting held on 03.02.2024. The Statutory Auditors of the Company have carried out a limited review of these financial results.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS).
- Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.

Place : Sonipat  
Date 03.02.2024

for Jasch Industries Ltd

Jai Kishan Garg  
Chairman





To

The Board of Directors  
Jasch Industries Limited,  
502, Block-C, NDM-2,  
NSP, Pitampura  
Delhi – 110034

Dear Sirs,

Re. : Limited Review Report of the Unaudited Standalone Financial Results for the quarter\* and Nine Month ended on December 31, 2023.

We have reviewed the accompanying Statement of Unaudited Financial Results of Jasch Industries Ltd (“the Company”) for the quarter\* and Nine Month ended on December 31, 2023 (“the Statement”) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (“the Regulation”) as amended, read with SEBI Circular No CIR/CFD/CMDI/80/2019 dated 19<sup>th</sup> July, 2019 (“the Circular”). This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The Statement which is the responsibility of the Company’s Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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 financial statements are free of 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.



(Cont...2)

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards Specified under section 133 of the companies Act, 2013 as amended, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Arora & Choudhary Associates.  
Chartered Accountants  
(Firm Registration No. 003870N)

  
CA. Vijay K. Choudhary  
(Partner)  
Membership No. 81843  
UDIN : 24081843BKBFQQ6049



Place : New Delhi  
Date : 03rd February, 2024.

Note: \* This is First Quarter- post demerger (01.10.2023 to 31.12.2023) i.e. after giving the effect to NCLT order dated 12.09.2023.