### JASCH INDUSTRIES LIMITED

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

CIN NO.: L24302DL1985PLC383771

Statement of Standalone and Consolidated Reviewed Financial Results for the Quarter and Nine Month Ended on 31st. December. 2022. (Rs. In Lakh.)(EPS In Rs. Only)

		T	•	S	TANDALONE	CONSOLIDATED				
_	Particulars		uarter End			nths Ended	Year Ended	Ouarter Ended	Nine Months Ended	Year Ended
Sno		31,12,22	30.09.22	31.12.21	31.12.22	31.12.21	31.03.22	31.12.2022	31.12.2022	31.03.22
		Unaudited			Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
_	Income	Chadaitea	- Oildadited	CAMMAGAGA	- Caracaton					
	Revenue from operation	5,715.92	6,017.16	6,284.54	17,898.69	15,208.32	. 21,427.85	5,715.92	17,898.69	21,427.85
	Other income	138.26		67.42	256.90	133.17	179.61	138.26		179.61
	Total income	5.854.18			18,155.59	15,341.49	21,607.46	5,854.18	18,155.59	21,607.46
2	Expenses	3,034.20	0,102.140	0,332.70				-		
_=_	(a) Cost of materials consumed	3,895.72	4,241.83	4,292.77	12,490.11	10,539.82	14,681.19	3,895.72	12,490.11	14,681.19
	(b) Purchase of Stock-in-trade	3,033./-	7,272.55	-1,2,32.77	- 1		-		-	-
	(c) Change in inventories of finished goods, work- in- progress and stock-in-trade	112.16	13.61	(20.07)	1.59	(172.30)	(203.30)	112.16	1.59	(203.30)
	(d) Employee benefits expenses	417.17	422.19	400.30	1,245.59	1,112.28	1,521.87	417.17	1,245.59	1,521.87
	(e) Finance Costs	30,28	17.45		66.03	37.74	51.88	30.28		51.88
	· / · · · · · · · · · · · · · · · · · ·							81.48		
	(f) Depreciation & amortization expenses	81.48	77.15	74.97	232.05	220.27	293.57	01.48	232.05	293.57
	(g) Other Expenses.							-		
	(i) Power and Fuel	379.32	415.03	357.71	1,143.43	810.28	1,148.37	379.32	1,143.43	1,148.37
	(ii) Store & Spares/Consumables	19.27	21.98	14.64	60.30	40.26	58.83	19.27	60.30	58.83
	(iii) Other expenditure	379.51	347.78	322.08	1,111.00	892.44	1,326.88	379.51	1,111.00	1,326.88
	Total Expenses	5,314.91	5,557.04	5,457.51	16,350.10	13,480.79	18,879.28	5,314.91	16,350.10	18,879.28
3	Profit / (Loss) before exceptional item & tax	539.27	545-37	894.45	1,805.49	1,860.70	2,728.18	539.27	1,805.49	2,728.18
4	Exceptional Item( Net )	0.07	5.16	-	5.23	-	-	0.07	5.23	
_5_	Profit / (Loss) before tax	539.20	540.20	894.45	1,800.26	1,860.70	2,728.18	539.20	1,800.26	2,728.18
6	Less :Tax expenses									
_7_	Current Tax	144.04	131.10	230.08	462.75	478.60	703.77	144.04	462.75	703.77
8	Deferred Tax					-		-		<del> </del>
9	Profit / (Loss) for the period from continuing operations	395.16	409.11	664.37	1,337.51	1,382.10	2,024.41	395.16	1,337-51	2,024.4
10	Profit / (Loss) from discontinued operation before tax	-	-	-	-	-	-	-	-	•
11	Tax Expense on discontinued operation	-					-	-		
12	Profit / (Loss) from discontinued operation after tax	-	-	-	-	-	-	-	-	-
13	Profit / (Loss) for the period	395.16	409.11	664.37	1,337.51	1,382.10	2,024.41	_395.16	1,337.51	2,024.41
14			-			-	-			
·-, · ,•-•	(i) Items that will not be reclassified to profit or loss	-	·		<u> </u>	-	-	-	-	•
	(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	-	-	-		-	-		-	
	Total Comprehensive income / (loss) for the period	395.16	409.11	664.37	1,337.51	1,382.10	2,024.41	395.16	1,337.51	2,024.41
15	Total Profit or Loss attributable to							-		115

	Particulars		· · · · · · · · · · · · · · · · · · ·	S	TANDALONE	CONSOLIDATED				
Sno		Ouarter Ended			Nine Mor	iths Ended	Year Ended	Quarter Ended	Nine Months Ended	Year Ended
SHO		31.12.22 30.09.22		31.12.21	31.12.22	31.12.21	31.03.22	31.12.2022	31.12.2022	31.03.22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
	Profit or Loss, attributable to Owners of parent.	-	-	-	-	-	-	-	-	•
	Total profit or loss , arrributable to Non- controlling interests	-	-	-	-	-	-	-	- '	•
16	Total Comprehensive income for the period attributable to	<del>-</del>	-	-	-	-	-	-	-	···········
	Comprehensive income for the period attributable to owners of parent	395.16	409.11	664.37	1,337-51	1,382.10	2,024.41	395.16	1,337.51	2,024.41
	Total Comprehensive income for the period attributable to owners of parent non-controlling interests.	-	-	•	-	-			-	-
17	Details of equity share capital									
	Paid-up equity share capital (Face value of `10/-each)	1,133.00	1,133.00	1,133.00	1,133.00	1,133.00	1,133.00	1,133.00	1,133.00	1,133.00
18	Details of debt securities	-	-	_	-	-	•		-	
19	Reserve excluding Revaluation Reserves	9,180.76	8,785.60	7,200.94	9,180.76	7,200.94	7,843.25	9,180.76	9,180.76	7,843.25
20	Earning per share									<del></del>
i	Earnings per equity share from continuing operations							· -	·	
	(a) Basic	3.49	3.61	5.86	11.81	12.20	17.87	3.49	11.81	17.87
	(b) Diluted	3.49	3.61	5.86	11.81	12.20	17.87	3.49	11.81	17.87
ii	Earnings per equity share from discontinued operations							<u>.</u>		
	(a) Basic	-	•	-	-	-	-	•	-	
	(b) Diluted	-	-	-	-	-	-	-	-	
iii	Earnings per equity share									
	(a) Basic	3.49	3.61	5.86	11.81	12.20	17.87	3.49	11.81	17.87
	(b) Diluted	3.49	3.61	5.86	11,81	12.20	17.87	3.49	11,81	17.87



#### JASCH INDUSTRIES LIMITED

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

CIN NO.: L24302DL1985PLC383771

Standalone and Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Quarter and Nine Months Ended on 31st December.2022. (Rs. In. Lakh.)

				DALONE	CONSOLIDATED				
Particulars	Quarter Ended			Nine Mont	hs Ended	Year Ended	Quarter Ended	Nine Months Ended	Year Ended
	31.12.22	30.09.22	31.12.21	31.12.22	31.12.21	31.03.22	31.12.2022	31.12.2022	31.03.22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
1 Segment Revenue									
a) Electronic Thickness Gauge (BTG)	1,753.35	1,847.41	1,687.38	5,365.68	4,385.66	6,165.98	1,753.35	5,365.68	6,165.98
b) Synthetic Leather & Allied Products	4,100.83	4,254.99	4,664.58	12,789.91	10,955.83	15,441.48	4,100.83	12,789.91	15,441.48
c) Unallocated	-	-		-	-		•	-	-
Total	5,854.18	6,102.40	6,351.96	18,155.59	15,341.49	21,607.46	5,854.18	18,155.59	21,607.46
Less: Inter-segment Revenue.	-	-	-	-	-	-	-	-	-
Revenue From Operations	5,854.18	6,102.40	6,351.96	18,155.59	15,341.49	21,607.46	5,854.18	18,155.59	21,607.46
Segment Result (Profit (+) / Loss (-)			]						
before Tax and Interest							<u>-</u> ,	<u> </u>	
a) Electronic Thickness Gauge (BTG)	390.33	644.59	611.15	1,645.42	1,561.46	2,189.14	390.33	1,645.42	2,189.14
b) Synthetic Leather & Allied Products	179.22	(81.77)	298.41	226.10	336.98	590.92	179.22	226.10	590.92
c) Unallocated	-	-	-	-	-1	•	•	-	-
Total	569.55	562.82	909.56	1,871.52	1,898.44	2,780.06	569.55	1,871.52	2,780.06
Less: (i) Interest	30.28	17.45	15.11	66.03	37.74	51.88	30.28	66.03	51.88
(ii) Other un-allocable expenditure Net of un-	_	_	_						
allocable income							<u>-</u>		- -
Total Profit Before Tax	539.27	545.37	894.45	1,805.49	1,860.70	2,728.18	539.27	1,805.49	2,728.18
3 Segment Assets						_	7		
a) Electronic Thickness Gauge (BTG)	7,118.69	6,738.55	5,327.73	7,118.69	5,327.73	5,889.06	7,118.81	7,118.81	5,889.18
b) Synthetic Leather & Allied Products	7,761.93	7,881.22	7,475.64	7,761.93	7,475.64	7,507.52	7,761.93	7,761.93	7,507.52
Total Segment Assets	14,880.62	14,619.77	12,803.37	14,880.62	12,803.37	13,396.58	14,880.74	14,880.74	13,396.70
4 Segment Liabilities		<i>'</i>					-		
a) Electronic Thickness Gauge (BTG)	1,391.98	1,304.27	1,305.19	1,391.98	1,305.19	1,317.40	1,392.10	1,392.10	1,317.52
b) Synthetic Leather & Allied Products	3,174.88	3,396.90	2,866.84	3,174.88	2,866.84	2,815.97	3,174.88	3,174.88	2,815.97
c) Unallocated	10,313.76	9,918.60	8,631.34	10,313.76	8,631.34	9,263.21	10,313.76	10,313.76	9,263.21
Total Segment Liabilities	14,880.62	14,619.77	12,803.37	14,880.62	12,803.37	13,396.58	14,880.74	14,880.74	13,396.70

#### Note:

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 21.01.2023. The Statutory Auditors of the Company have carried out a limited review of these financial results.

4) The Financial results of Jasch Industries Ltd. (JIL) have been consolidated with that of Jasch Gauging Technologies Ltd ("JGTL" - a wholly owned subsidiary of JIL). JGTL has not carried on any business activity during the Quarter and Nine months under report. Therefore, standalone and consolidated figures as at 31.12.2022 are the same.

Sonipat

Date: 21.01.2023

J.K.Garg

Chairman & Managing Director

Managing Director

<sup>2)</sup> The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS ).

<sup>3)</sup> Figures for the previous periods have been regrouped, wherever necessary ,to conform to the current period's classification.



CHARTERED ACCOUNTANTS

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 months ended on December 31, 2022 and year to date from April 1, 2022 to December 31, 2022

We have reviewed the accompanying Statement of Unaudited Financial Results of Jasch Industries Ltd ("the Company") for the quarter and nine months ended on December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 ("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.

Based on our review conducted as above, nothing has com 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

New Delhi

: 8/28, W.E.A., Abdul Aziz Road, Karol Bagh, New Delhi-110005; Tel: 011-28750794/796, 41451114

E-mail: choudhary.vk@gmail.com

Mumbai Bhubaneshwar Rohtak : 71-A, Mittal Chambers, Opp. Inox Nariman Point, Mumbai - 400021 (Maharashtra) Tel: 022-22025600, 22025601 E-mail: katyal.divya1@gmail.com : A-83, Neelkanth Nagar, Nayapali, Bhubaneshwar Tel: 0674-2563070, 2561770 E-mail: sangram915@rediffmail.com : B-3/1853, 1st Floor, Shant Mai Chowk, Civil Road, Rohtak (Haryana) Tel: 01262-252521 E-mail: acassorohtak@yahoo.com



## CHARTERED ACCOUNTANTS

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. 003870)

CA. Vijay K. Choudhary

(Partner)

Membership No. 81843

UDIN: 23081843BGSNVP5300

Place: New Delhi

Date: 21st January, 2023

New Delhi

: 8/28, W.E.A., Abdul Aziz Road, Karol Bagh, New Delhi-110005; Tel: 011-28750794/796, 41451114

E-mail: choudhary.vk@gmail.com

Mumbai Bhubaneshwar Rohtak 71-A, Mittal Chambers, Opp. Inox Nariman Point, Mumbai - 400021 (Maharashtra) Tel: 022-22025600, 22025601 E-mail: katyal.divyal@gmail.com A-83, Neelkanth Nagar, Nayapali, Bhubaneshwar Tel: 0674-2563070, 2561770 E-mail: sangram915@rediffmail.com

: B-3/1853, 1st Floor, Shant Mai Chowk, Civil Road, Rohtak (Haryana) Tel.: 01262-252521 E-mail: acassorohtak@yahoo.com



CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Nine months 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 JASCH INDUSTRIES LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of JASCH INDUSTRIES LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter and Nine months ended December 31,2022 and the consolidated year to date results for the period 1 April, 2022 to 31 December 2022, being submitted by the Parent Company pursuant to the 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.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 Company Act, 2013 ('the Act') SEBI Circular CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 (hereinafter referred to as 'the SEBI Circular), and other accounting principles generally accepted in India. 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, 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.

New Delhi

: 8/28, W.E.A., Abdul Aziz Road, Karol Bagh, New Delhi-110005; Tel: 011-28750794/796, 41451114

: E-mail: choudhary.vk@gmail.com

Mumbai Bhubaneshwar Rohtak : 71-A, Mittal Chambers, Opp. Inox Nariman Point, Mumbai - 400021 (Maharashtra) Tel: 022-22025600, 22025601 E-mail: katyal.divyal@gmail.com : A-83, Neelkanth Nagar, Nayapali, Bhubaneshwar Tel: 0674-2563070, 2561770 E-mail: sangram915@rediffmail.com : B-3/1853, 1st Floor, Shant Mai Chowk, Civil Road, Rohtak (Haryana) Tel: 01262-252521 E-mail: acassorohtak@yahoo.com



## CHARTERED ACCOUNTANTS

laid down in Indian Accounting Standard 34, prescribed under section 133 of the Act the SEBI Circular and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms 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.

Our Conclusion is not modified in respect of this matter.

For Arora & Choudhary Associates.

**Chartered Accountants** 

(Firm Registration No. 003870) THAN

CA. Vijay K. Choudhary

(Partner)

Membership No. 81843

UDIN: 23081843BGSNVO5416

Place: New Delhi

Date: 21st January 2023

New Delhi

: 8/28, W.E.A., Abdul Aziz Road, Karol Bagh, New Delhi-110005; Tel: 011-28750794/796, 41451114

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: B-3/1853, 1st Floor, Shant Mai Chowk, Civil Road, Rohtak (Haryana) Tel.: 01262-252521 E-mail: acassorohtak@yahoo.com