

CIN : L33111DL2021PLC381513

Works: 43/2, Bahalgarh Road,
Sonipat (Haryana) 131021

Tel : 0130-2216666

Email : accountsjgtl@jasch.biz

Website. www.jasch.net.in

JGTL/SE/FR
20th May 2025

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

Sub: Outcome of Board Meeting - Integrated Filing (Financials) for the quarter & financial year ended on 31st March 2025 & recommendation of final dividend

Dear Sirs,

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, we are enclosing herewith:

1. Audited stand-alone financial results of the Company for the quarter & financial year ended on 31st March 2025 as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings, both held today;
2. Statement of Assets & Liabilities as at 31-03-2025
3. Statement of Cash Flow for the year ended on 31-03-2025
4. Related Party Transactions for the half-year ended on 31-03-2025
5. Audit Report issued by the Statutory Auditors of the Company on above results.

Further, this is to inform you that the Board of Directors have recommended a final dividend at the rate of Rs. 2.50 (Two rupees & fifty paise) per equity share (face value of Rs. 10 each, all fully paid up) for the financial year 2024-25, subject to declaration by the shareholders of the Company in forthcoming Annual General Meeting.

The date of 2nd Annual General Meeting (post listing) for the financial year 2024-25 and the date from which final dividend, if approved by the shareholders, will be paid, to be intimated in due course.

The meeting of Board of Directors of the Company commenced at 15:00 hours and concluded at 16:20 hours.

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

Kindly take the same on record.

Yours faithfully,
For Jasch Gauging Technologies Ltd


Jai Kishan Garg
Chairman & Managing Director



Encl: As above

A. FINANCIAL RESULTS

JASCH GAUGING TECHNOLOGIES LIMITED

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

CIN: L33111DL2021PLC381513

Audited standalone financial results for the quarter & financial year ended on 31st March 2025

(Rs. In Lakh) (EPS In Rs. Only)

S No	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.25	31.12.24	31.03.24	31.03.25	31.03.24
		Audited	Unaudited	Audited	Audited	Audited
				Restated		
1	Income					
	Revenue from operation	1,413.96	1,287.21	1,723.47	5,273.03	5,948.07
	Other income	199.75	103.43	74.11	553.34	366.81
	Total income	1,613.71	1,390.64	1,797.58	5,826.37	6,314.88
2	Expenses					
	(a) Cost of materials consumed	681.35	452.05	696.73	2,201.85	2,426.09
	(b) Purchase of Stock-in-trade	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(166.38)	27.97	21.15	(130.92)	34.81
	(d) Employee benefits expenses	319.15	290.24	246.97	1,135.47	1,129.05
	(e) Finance Costs	1.39	2.83	2.86	8.16	9.53
	(f) Depreciation & amortization expenses	21.07	22.25	23.18	87.79	88.27
	(g) Other Expenses					
	(i) Power and Fuel	6.23	7.18	7.50	29.78	44.65
	(ii) Store & Spares/Consumables	0.20	0.13	0.21	1.24	0.34
	(iii) Other expenditure	167.43	97.32	129.74	483.35	430.24
	Total Expenses	1,030.44	899.97	1,128.34	3,816.72	4,162.98
3	Profit / (Loss) before exceptional item & tax	583.27	490.67	669.24	2,009.65	2,151.90
4	Exceptional Item (Net)	-	-	-	-	-
5	Profit / (Loss) before tax	583.27	490.67	669.24	2,009.65	2,151.90
6	Less: Tax expenses	-	-	-	-	-
7	Current Tax	175.09	131.01	175.92	541.57	548.37
8	Deferred Tax	-	-	(0.91)	-	(0.91)
9	Profit / (Loss) for the period from continuing operations	408.18	359.66	494.23	1,468.08	1,604.44
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	408.18	359.66	494.23	1,468.08	1,604.44
14	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	-	-	-	-	-
	Total Comprehensive income / (loss) for the period	408.18	359.66	494.23	1,468.08	1,604.44
15	Total Profit or Loss attributable to					
	Profit or Loss, attributable to owners of parent	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-
16	Total Comprehensive income for the period attributable to	-	-	-	-	-
	Comprehensive income for the period attributable to owners of parent	408.18	359.66	494.23	1,468.08	1,604.44
	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 Rs.10/- each)	453.20	453.20	453.20	453.20	453.20
18	Details of debt securities	-	-	-	-	-
19	Reserve excluding Revaluation Reserves	8,448.16	8,153.29	7,290.28	8,448.16	7,287.15
20	Earnings per share					
i	Earnings per equity share from continuing operations					
	(a) Basic	9.01	7.94	10.91	32.39	35.40
	(b) Diluted	9.01	7.94	10.91	32.39	35.40
ii	Earnings per equity share from discontinued operations					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
iii	Earnings per equity share					
	(a) Basic	9.01	7.94	10.91	32.39	35.40
	(b) Diluted	9.01	7.94	10.91	32.39	35.40



JASCH GAUGING TECHNOLOGIES LIMITED

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

CIN: L33111DL2021PLC381513

Audited standalone statement of assets and liabilities as at 31st March 2025

(Rs. in lakh)

Particulars	Standalone As At	
	31.03.2025	31.03.2024 (Restated)
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	889.90	943.86
b) Capital work-in-progress	-	5.00
c) Investment Property	-	-
d) Goodwill	-	-
e) Other Intangible Assets	9.52	12.23
f) Financial assets	-	-
i) Investments	0.51	0.03
ii) Trade Receivables	-	-
iii) Loans	-	-
iv) Others	0.99	0.20
g) Deferred Tax Assets (Net)	-	-
h) Other non-current assets	-	-
Current assets		
a) Inventories	595.80	440.35
b) Financial assets		
i) Investments	-	-
ii) Trade receivables	286.06	569.90
iii) Cash and cash equivalents	959.53	223.21
iv) Bank Balances other than (iii) above	7,143.72	6,671.29
v) Loans	-	-
vi) Others	-	-
c) Current Tax Assets (Net)	-	-
d) Other current assets	145.37	172.62
TOTAL ASSETS	10,031.40	9,038.69
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	453.20	453.20
b) other equity	8,448.16	7,287.15
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	0.29	5.02
ia) Lease liabilities	-	-
ii) [Trade payables:		
A) Total outstanding dues of micro enterprises and small enterprises; and	-	-
B) Total outstanding dues of creditors other than micro enterprises and small enterprises]	-	-
iii) Other financial liabilities (other than those specified in items (b))	-	-
b) Provisions	-	-
c) Deferred tax liability (Net)	106.71	85.11
d) Other non-current liabilities	-	-
Current liabilities		
a) Financial liabilities		
i) Borrowings	4.51	7.22
ia) Lease liabilities	-	-
ii) [Trade payables:		
A) Total outstanding dues of micro enterprises and small enterprises; and	24.18	68.59
B) Total outstanding dues of creditors other than micro enterprises and small enterprises]	136.79	128.55
iii) Other financial liabilities (other than those specified in items (c))	4.92	29.54
b) Other current liabilities	636.91	770.86
c) Provisions	169.62	147.43
d) Current Tax Liabilities (Net)	46.11	56.02
TOTAL EQUITY AND LIABILITIES	10,031.40	9,038.69

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JASCH GAUGING TECHNOLOGIES LIMITED

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

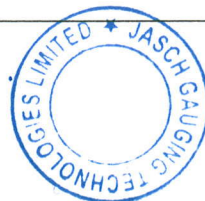
CIN: L33111DL2021PLC381513

Standalone Ind AS statement of cash flows for the period ended on 31st March 2025

(Rs. in lakh)

Particulars	Standalone for the year ended	
	31.03.2025	31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	2,009.65	2,151.89
Adjustments to reconcile net profit to net cash provided by operating activities	-	-
Depreciation and amortization	87.79	88.27
Finance cost	8.16	9.53
Exchange differences on translation of assets and liabilities	(1.39)	-
Interest, dividend and other income	(528.56)	(366.81)
Net (gain) / reduction in the fair value of assets held for sale	-	-
Bad debts written off	38.31	-
Other adjustments	-	(6.66)
Operating profit before working capital changes	1,613.95	1,876.21
Adjustments for change in assets and liabilities	-	-
(Increase) / decrease in trade receivables	283.84	(200.00)
(Increase) / decrease in inventories	(155.45)	51.74
Other financial assets and other assets	(443.78)	(1,779.00)
Increase / (decrease) in trade payables	(36.17)	36.66
Other financial liabilities, other liabilities and provisions	(146.29)	(199.59)
Income taxes paid	(473.86)	(548.37)
Exceptional items	(37.86)	-
Net cash flows (used in)/generated from operating activities after exceptional items	604.39	(762.34)
CASH FLOW FROM INVESTING ACTIVITIES:	-	-
Inflows	-	-
Sale proceeds of vehicles, plant and equipment	26.85	-
Interest & other income	528.56	366.81
Sale of Investment in subsidiaries (Net)	-	-
Sale of current investments	-	-
Exchange Rate effect	-	-
Gain on sale of short-term investments	-	-
Inflow from Investing Activity	555.41	366.81
Outflows	-	-
Purchase of Property, plant and equipment	67.99	19.99
Purchase of non-current investments	-	-
Purchase of current investments (net)	-	-
Investment in subsidiaries	-	-
Outflow from Investing Activity	67.99	19.99
Net cash (used in) / generated from investing activities	487.42	346.82
CASH FLOW FROM FINANCING ACTIVITIES:	-	-
Inflows	-	-
Proceeds from long-term borrowings	-	-
Proceeds of short-term borrowings	-	-
Inflow from financing activity	-	-
Outflows	-	-
Repayment of long-term borrowings (Net)	7.45	6.73
Repayment of short-term borrowings (Net)	-	-
Dividend paid	339.90	-
Interest paid	8.16	9.53
Outflow from financing activity	355.50	16.26
Net cash (used in) / generated from financing activities	(355.50)	(16.26)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	736.31	(431.77)
Cash and cash equivalence at beginning of the year	223.21	654.99
Cash and cash equivalence at end of the year.	959.52	223.21

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

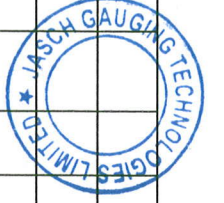
C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	Rs. in lakh
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0



D FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR HALF YEAR ENDED ON 31.03.2025 (Amount in Rs. Lakh)

S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN				Relationship of the counterparty with the listed entity or its subsidiary	Opening balance	Closing balance (Debit Balance)/ Credit Balance	Nature of indebtedness (loan/ debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured
1	Jasch Gauging Technologies Ltd		Jasch Industries Ltd	AAACI0766B	Directors are inter-related	50.00	24.38	7.39	0.11								
2	Jasch Gauging Technologies Ltd		Jasch Gauging Technologies Employees Group Gratuity Trust	AAET18648R	Wholly Owned Gratuity Trust	50.00	42.62	0.00	-1.58								
3	Jasch Gauging Technologies Ltd		Jai Kishan Garg	AADPG5211A	Managing Director (KMP)	105.51	105.51	0.00	0.00								
4	Jasch Gauging Technologies Ltd		Manish Garg	AAEPG2641P	Executive Director (KMP)	80.19	80.19	0.00	0.00								
5	Jasch Gauging Technologies Ltd		Rishit Garg	EIRPG4688R	Non-Executive Director	0.00	0.00	0.00	0.00								
6	Jasch Gauging Technologies Ltd		Mahender Pallwal	AAANPP1042L	Chief Financial Officer (KMP)	33.38	33.38	0.00	0.00								
7	Jasch Gauging Technologies Ltd		Neeraj Kumar	AJAPN3151E	Company Secretary (KMP)	9.41	9.41	0.00	0.00								
8	Jasch Gauging Technologies Ltd		Neetu	AEUPN3741F	Independent Director	1.40	1.40	0.00	0.00								
9	Jasch Gauging Technologies Ltd		Om Prakash Garg	AAEPG2642Q	Independent Director	1.40	1.40	0.00	0.00								
10	Jasch Gauging Technologies Ltd		Shri Bhagwan Gupta	ADQP0379P	Independent Director	1.40	1.40	0.00	0.00								
11	Jasch Gauging Technologies Ltd		Microspect Corporation USA	Not Applicable	Related to Directors	50.00	0.00	0.00	0.00								
12	Jasch Gauging Technologies Ltd		Indev Asia Ltd, Hong Kong	Not Applicable	Related to Directors	50.00	0.00	0.00	0.00								
13	Jasch Gauging Technologies Ltd		IMARS Fashion	AAJPI1117E	Related to Directors	50.00	0.00	0.00	0.00								



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E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable as the audit report is unmodified.**

Notes:

1. The above results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meeting held today. The Statutory Auditors of the Company have carried out an audit of these financial results.
2. The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS).
3. Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.
4. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year.
5. The Board of Directors have recommended a dividend at the rate of Rs. 2.50 (Two rupees & fifty paise) per equity share (face value of Rs. 10 each, all fully paid up) for the financial year 2024-25, subject to declaration by the shareholders of the Company in forthcoming Annual General Meeting.

Place: Sonipat

Date: 20th May 2025




Jai Kishan Garg
Chairman & Managing Director

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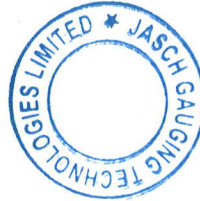
Declaration on Audit Qualification

[vide SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016]

We hereby confirm that there is no Audit Qualification with respect to the Audited Standalone Financial Results of the Company for the financial year ended 31st March 2025.

Place: Sonipat
Date: 20th May 2025

For Jasch Gauging Technologies Limited




Jai Kishan Garg
Chairman & Managing Director



Independent Auditor's Report on Audit of the Annual Standalone Financial Results of JASCH GAUGING TECHNOLOGIES LTD ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF JASCH GAUGING TECHNOLOGIES LTD

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the standalone annual financial results of Jasch Gauging Technologies Ltd ("the company") for the year ended 31st March 2025 included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year ended 31st March 2025" (refer 'Other Matter' section below), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31st March, 2025 :

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards on Auditing are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the annual standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

- a. The standalone annual financial results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under LODR Regulations. Our Opinion on the Audit of the Standalone financial results for the year ended 31st March, 2025 is not modified in respect of this matter.

For Mittal & Mittal Associates
Chartered Accountants
(Firm's Registration No 014511N)



(Mukesh Mittal)
(Partner)
(Membership No.: 092534)

UDIN: 25092534BMNWDS7911

Place : Sonapat
Date: 20th May, 2025