

Sno	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	31.03.2023 Audited
1	Income						
	Revenue from operation	1,247.34	-	-	1,247.34	-	-
	Other income	108.21	-	-	108.21	-	-
	Total income	1,355.55	-	-	1,355.55	-	-
2	Expenses						
	(a) Cost of materials consumed	539.94	-	-	539.94	-	-
	(b) Purchase of Stock-in-trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(18.98)	-	-	(18.98)	-	-
	(d) Employee benefits expenses	193.63	-	-	193.63	-	-
	(e) Finance Costs	2.91	-	-	2.91	-	-
	(f) Depreciation & amortization expenses	21.93	-	-	21.93	-	-
	(g) Other Expenses.						
	(i) Power and Fuel	6.32	-	-	6.32	-	-
	(ii) Store & Spares/Consumables	0.13	-	-	0.13	-	-
	(iii) Other expenditure	94.39	-	-	94.39	-	-
	Total Expenses	840.27	-	-	840.27	-	-
3	Profit / (Loss) before exceptional item & tax	515.28	-	-	515.28	-	-
4	Exceptional Item(Net)	-	-	-	-	-	-
5	Profit / (Loss) before tax	515.28	-	-	515.28	-	-
6	Less :Tax expenses						
7	Current Tax	129.70	-	-	129.70	-	-
8	Deferred Tax	-	-	-	-	-	-
9	Profit / (Loss) for the period from continuing operations	385.58	-	-	385.58	-	-
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	385.58	-	-	385.58	-	-
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	385.58	-	-	385.58	-	-
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	385.58	-	-	385.58	-	-
	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)	453.20	-	-	453.20	-	-
18	Details of debt securities	-	-	-	-	-	-
19	Reserve excluding Revaluation Reserves	6,899.62	-	-	6,899.62	-	-
20	Earning per share						
i	Earnings per equity share from continuing operations						
	(a) Basic	8.51	-	-	8.51	-	-
	(b) Diluted	8.51	-	-	8.51	-	-
ii	Earnings per equity share from discontinued operations						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
iii	Earnings per equity share						
	(a) Basic	8.51	-	-	8.51	-	-
	(b) Diluted	8.51	-	-	8.51	-	-

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 24-02-2024. The Statutory Auditors of the Company have carried out a limited review of these financial results.
- 2) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS).
- 3) Pursuant to an order dated 12-09-2023 passed by the Hon'ble National Company Law Tribunal becoming effective from 30-09-2023 (after business hours), the demerged undertaking of Jasch Industries Ltd relating to the gauging business has vested in the Company. The above financial result pertain to the Quarter immediately preceding the date of listing approval dated 13-02-2024 and being the first published results after demerger, comparative data for the past period is not available.



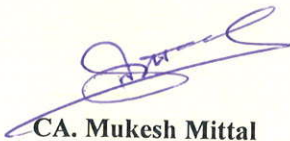


INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF JASCH GAUGING TECHNOLOGIES LIMITED FOR THE QUARTER* ENDED ON DECEMBER 31, 2023, PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

**To The Board of Directors of
Jasch Gauging Technologies Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Jasch Gauging Technologies Limited ("the Company") for the quarter* 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, as amended, ("the Regulation"), read with SEBI Circular CIR/CFD/CMD1/80/2019 dated July 19, 2019.
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 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 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 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 provide 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 in paragraph 3 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 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 generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 Mittal & Mittal Associates
Chartered Accountants
(Firm Registration No. 014511N)


CA. Mukesh Mittal
(Partner)

Membership No. 092534



Place: New Delhi

Date : 24th February, 2024

UDIN: 24092534BKBFPS6853

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.