

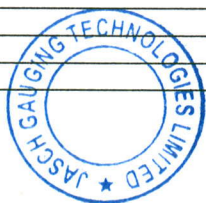
A. FINANCIAL RESULTS

**JASCH GAUGING TECHNOLOGIES LIMITED**  
 Regd Office: 502, NDM-II, NSP, Pitampura, Delhi - 110034.  
 CIN: L33111DL2021PLC381513

**Unaudited standalone financial results for the quarter & nine months ended on 31<sup>st</sup> December 2024**

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

Sno	Particulars	STANDALONE					
		Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
		Unaudited	Unaudited	Unaudited Restated *	Unaudited	Unaudited Restated *	Audited Restated *
<b>1</b>	<b>Income</b>						
	Revenue from operation	1,287.21	1,307.17	1,247.34	3,859.07	4,224.60	5,948.07
	Other income	103.43	153.78	108.21	353.59	292.70	366.81
	<b>Total income</b>	<b>1,390.64</b>	<b>1,460.95</b>	<b>1,355.55</b>	<b>4,212.66</b>	<b>4,517.30</b>	<b>6,314.88</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	452.05	514.55	539.94	1,520.50	1,729.36	2,426.09
	(b) Purchase of Stock-in-trade	---	---	---	---	---	---
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	27.97	44.54	(18.98)	35.46	13.67	34.81
	(d) Employee benefits expenses	290.24	270.03	193.63	816.32	882.08	1,129.05
	(e) Finance Costs	2.83	2.17	2.91	6.77	6.67	9.53
	(f) Depreciation & amortization expenses	22.25	22.13	21.93	66.72	65.09	88.27
	<b>(g) Other Expenses.</b>						
	(i) Power and Fuel	7.18	8.20	6.32	23.55	37.15	44.65
	(ii) Store & Spares/Consumables	0.13	0.11	0.13	1.03	0.13	0.34
	(iii) Other expenditure	97.32	108.50	94.39	315.92	300.50	430.24
	<b>Total Expenses</b>	<b>899.97</b>	<b>970.23</b>	<b>840.27</b>	<b>2,786.27</b>	<b>3,034.65</b>	<b>4,162.98</b>
<b>3</b>	<b>Profit / (Loss) before exceptional item &amp; tax</b>	<b>490.67</b>	<b>490.72</b>	<b>515.28</b>	<b>1,426.39</b>	<b>1,482.65</b>	<b>2,151.90</b>
<b>4</b>	Exceptional Item (Net)	---	---	---	---	---	---
<b>5</b>	<b>Profit / (Loss) before tax</b>	<b>490.67</b>	<b>490.72</b>	<b>515.28</b>	<b>1,426.39</b>	<b>1,482.65</b>	<b>2,151.90</b>
<b>6</b>	Less: Tax expenses						
<b>7</b>	Current Tax	131.01	123.47	129.70	366.48	372.45	548.37
<b>8</b>	Deferred Tax						(0.91)
<b>9</b>	<b>Profit / (Loss) for the period from continuing operations</b>	<b>359.66</b>	<b>367.25</b>	<b>385.58</b>	<b>1,059.91</b>	<b>1,110.20</b>	<b>1,604.44</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>359.66</b>	<b>367.25</b>	<b>385.58</b>	<b>1,059.91</b>	<b>1,110.20</b>	<b>1,604.44</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>359.66</b>	<b>367.25</b>	<b>385.58</b>	<b>1,059.91</b>	<b>1,110.20</b>	<b>1,604.44</b>
<b>15</b>	<b>Total Profit or Loss attributable to</b>						
	Profit or Loss, attributable to owners of parent.						
	Total profit or loss, attributable 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	<b>359.66</b>	<b>367.25</b>	<b>385.58</b>	<b>1,059.91</b>	<b>1,110.20</b>	<b>1,604.44</b>
	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 Rs 10/- each)	453.20	453.20	453.20	453.20	453.20	453.20
<b>18</b>	<b>Details of debt securities</b>						
<b>19</b>	Reserve excluding Revaluation Reserves	8,153.29	7,987.41	6,899.62	8,153.29	6,899.62	7,287.15
<b>20</b>	<b>Earning per share</b>						
<b>i</b>	Earnings per equity share from continuing operations						
	(a) Basic	7.94	8.10	8.51	23.39	24.50	35.40
	(b) Diluted	7.94	8.10	8.51	23.39	24.50	35.40
<b>ii</b>	Earnings per equity share from discontinued operations						
	(a) Basic						
	(b) Diluted						
<b>iii</b>	Earnings per equity share						
	(a) Basic	7.94	8.10	8.51	23.39	24.50	35.40
	(b) Diluted	7.94	8.10	8.51	23.39	24.50	35.40



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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
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	<b>0</b>

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

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.

**Notes:**

1. The above results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held today. The Statutory Auditors of the Company have carried out a limited review 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 Board has declared interim dividend of Rs. 5 per equity shares of face value of Rs. 10 each.
5. \*Restated figures relate to demerged undertaking of pre-demerger figures.

Place: Sonipat  
Date: 25<sup>th</sup> January 2025



  
Jai Kishan Garg  
Chairman & Managing Director





**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF JASCH GAUGING TECHNOLOGIES LIMITED FOR THE QUARTER & NINE MONTH ENDED ON DECEMBER 31, 2024, 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 and nine month ended on December 31, 2024 ("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 Regulations"), read with SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019, including relevant circulars issued by SEBI from time to time.
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 and in accordance with Regulation 33 of the 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. 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 conducted in accordance with Standards on Auditing specified under Section 143 (10) of the Companies Act, 2013. 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 Standard 34 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 the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



## OTHER MATTERS

5. As fully described in Note 02 of the Statement, the Company has prepared these Standalone Financial Results to give effect to the Scheme of Arrangement of demerger of the specified business of the Company from Jasch Industries Limited, with effective date of September 30, 2023. In accordance with the applicable requirements of Ind AS – 105, the comparative, reported figures for the quarter and nine month ended December 31, 2023, have been restated, to incorporate the impact of the demerger in accordance with the Scheme of Arrangement.

Our conclusion is not modified in respect of the matter.

**For Mittal & Mittal Associates**  
**Chartered Accountants**  
**(Firm Registration No. 014511N)**

  
**CA. Mukesh Mittal**  
**(Partner)**  
**Membership No. 092534**

**Place: Sonipat**  
**Date: 25<sup>th</sup> January , 2025**

UDIN : 25092534BMNWCO6831