JASCH GAUGING TECHNOLOGIES LIMITED

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

CIN: L33111DL2021PLC381513

Audited standalone financial results for the quarter and year ended on 31st March 2024.

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

Sno	Particulars	STANDALONE				
		Quarter Ended			Year Ended	
		31.03.24	31.12.23	31.03.23	31.03.24	31.03.23
		Audited	Unaudited	Unaudited	Audited	Audited
1	**Income**					
	Revenue from operation	1,723.47	1,247.34	---	2,970.81	---
	Other income	74.11	108.21	---	182.32	---
	Total income	**1,797.58**	**1,355.55**	---	**3,153.13**	---
2	**Expenses**					
	(a) Cost of materials consumed	696.73	539.94	---	1,236.68	---
	(b) Purchase of Stock-in-trade			---		---
	(c) Change in inventories of finished goods, work-in- progress and stock-in-trade	21.15	(18.98)	---	2.17	---
	(d) Employee benefits expenses	246.97	193.63	---	440.60	---
	(e) Finance Costs	2.86	2.91	---	5.77	---
	(f) Depreciation & amortization expenses	23.18	21.93	---	45.11	---
	(g) Other Expenses.					
	(i) Power and Fuel	7.50	6.32	---	13.82	---
	(ii) Store & Spares/Consumables	0.21	0.13	---	0.34	---
	(iii) Other expenditure	129.74	94.39	---	224.13	0.49
	Total Expenses	**1,128.34**	**840.28**	---	**1,968.62**	**0.49**
3	**Profit / (Loss) before exceptional item & tax**	**669.24**	**515.26**	---	**1,184.51**	**(0.49)**
4	Exceptional Item (Net)			---		
5	**Profit / (Loss) before tax**	**669.24**	**515.26**	---	**1,184.51**	**(0.49)**
6	Less: Tax expenses					
7	Current Tax	175.92	129.70	---	305.62	---
8	Deferred Tax	(0.91)		---	(0.91)	---
9	**Profit / (Loss) for the period from continuing operations**	**494.23**	**385.56**	---	**879.80**	**(0.49)**
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**	**494.23**	**385.56**	---	**879.80**	**(0.49)**
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	**494.23**	**385.56**	---	**879.80**	**(0.49)**
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	**494.23**	**385.56**	---	**879.80**	**(0.49)**
	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	5.00	453.20	5.00
18	**Details of debt securities**					
19	Reserve excluding Revaluation Reserves	7,290.27	6,899.62	(0.49)	7,290.27	(0.49)
20	**Earning per share**					
i	Earnings per equity share from continuing operations					
	(a) Basic	10.91	8.51	---	19.41	(0.98)
	(b) Diluted	10.91	8.51	---	19.41	(0.98)
ii	Earnings per equity share from discontinued operations					
	(a) Basic	---	---	---	---	---
	(b) Diluted	---	---	---	---	---
iii	Earnings per equity share					
	(a) Basic	10.91	8.51	---	19.41	(0.98)
	(b) Diluted	10.91	8.51	---	19.41	(0.98)

JASCH GAUGING TECHNOLOGIES LIMITED

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 2024.

(Rs. in lakh)

Particulars	Standalone As At	
	31st March, 2024	31st March, 2023
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	943.86	-
b) Capital work-in-progress	5.00	-
c) Investment Property	-	-
d) Goodwill	-	-
e) Other Intangible Assets	12.23	5.62
f) Financial assets	-	-
i) Investments	0.03	-
ii) Trade Receivables	-	-
iii) Loans	-	-
iv) Others	0.20	-
g) Deferred Tax Assets (Net)	-	-
h) Other non-current assets	-	-
Current assets		
a) Inventories	440.35	-
b) Financial assets		
i) Investments	-	-
ii) Trade receivables	569.90	-
iii) Cash and cash equivalents	223.21	4.76
iv) Bank Balances other than (iii) above	6,671.29	-
v) Loans	-	-
vi) Others	-	-
c) Current Tax Assets (Net)	-	-
d) Other current assets	172.62	-
TOTAL ASSETS	**9,038.69**	**10.38**
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	453.20	5.00
b) Other equity	7,290.27	(0.49)
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	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 enterprise]	-	-
iii) Other financial liabilities (other than those specified in items (b)	-	-
b) Provisions	-	-
c) Deferred tax liability (Net)	75.39	-
d) Other non-current liabilities	-	-
Current liabilities		
a) Financial liabilities		-
i) Borrowings	7.22	-
ia) Lease liabilities	-	-
ii) [Trade payables : -	197.14	-
A) Total outstanding dues of micro enterprises and small enterprises; and	-	-
B) Total outstanding dues of creditors other than micro enterprises and small enterprise]	-	-
iii) Other financial liabilities (other than those specified in items (c)	29.55	-
b) Other current liabilities	770.86	5.87
c) Provisions	147.43	-
d) Current Tax Liabilities (Net)	62.61	-
TOTAL EQUITY AND LIABILITIES	**9,038.69**	**10.38**

JASCH GAUGING TECHNOLOGIES LIMITED

Jasch Gauging Technologies Ltd - Disclosure of Related Party Transactions for the half year ended on March 31, 2024

											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
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/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Jasch Gauging Technologies Ltd		Jasch Industries Ltd	AAACJ0766B	Directors are inter-related	Sale of goods or services	50.00	36.07	0	0								
2	Jasch Gauging Technologies Ltd		Jasch Gauging Technologies Ltd Employees Group Gratuity Trust	AAETJ8648R	Wholly Owned Gratuity Trust	contribution/reimbu rsement	50.00	0.00	0	0								
3	Jasch Gauging Technologies Ltd		Jai Kishan Garg	AADPG5211A	Managing Director (KMP)	Remuneration	83.16	83.16	0	0								
4	Jasch Gauging Technologies Ltd		Manish Garg	AAEPG2641P	Executive Director (KMP)	Remuneration	59.69	59.69	0	0								
5	Jasch Gauging Technologies Ltd		Mahender Paliwal	AANPP1042L	Chief Financial Officer (KMP)	Remuneration	24.12	24.12	0	0								
6	Jasch Gauging Technologies Ltd		Neeraj Kumar	AJAPN3151E	Company Secretary (KMP)	Remuneration	7.35	7.35	0	0								
7	Jasch Gauging Technologies Ltd		Neetu	AEUPN3741F	Independent Director	Sitting Fee	0.80	0.80	0	0								
8	Jasch Gauging Technologies Ltd		Om Prakash Garg	AAEPG2642Q	Independent Director	Sitting Fee	0.80	0.80	0	0								
9	Jasch Gauging Technologies Ltd		Shri Bhagwan Gupta	ADQPG0379P	Independent Director	Sitting Fee	0.40	0.40	0	0								
10	Jasch Gauging Technologies Ltd		Microspect Corporation USA	Not Applicable	Related to Directors	Sale of goods or services	50.00	0.00	0	0								
11	Jasch Gauging Technologies Ltd		Indev Asia Ltd, Hong Kong	Not Applicable	Related to Directors	Sale of goods or services	50.00	0.00	0	0								
12	Jasch Gauging Technologies Ltd		IMARS Fashion	AAJPJ1117E	Related to Directors	Sale of goods or services	50.00	0.00	0	0								

JASCH GAUGING TECHNOLOGIES LIMITED

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 2024

(Rs. in lakh)

Particulars	Standalone for the year	
	31st March 2024	31st March 2023
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	**1,184.51**	(0.49)
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and amortization	45.11	-
Finance cost	5.77	-
Exchange differences on translation of assets and liabilities	-	-
Interest, dividend and other income	(182.32)	-
Net (gain) / reduction in the fair value of assets held for sale	-	-
Bad debts written off	-	-
Other adjustments	(0.70)	-
Operating profit before working capital changes	**1,052.37**	(0.49)
Adjustments for change in assets and liabilities	-	-
(Increase) / decrease in trade receivables	(183.07)	-
(Increase) / decrease in inventories	37.12	-
Other financial assets and other assets	(630.58)	-
Increase / (decrease) in trade payables	74.73	-
Other financial liabilities, other liabilities and provisions	(229.32)	0.30
Income taxes paid	(243.01)	-
Exceptional items.	-	-
Net cash flows (used in)/generated from operating activities after exceptional items	**(121.77)**	(0.19)
CASH FLOW FROM INVESTING ACTIVITIES:		
Inflows		
Sale proceeds of vehicles, plant and equipment	-	-
Interest & other income	182.32	-
Sale of Investment in subsidiaries (Net)	-	-
Sale of current investments	-	-
Issue of Share Capital	-	-
Exchange Rate effect	-	-
Gain on sale of short-term investments	-	-
Inflow from Investing Activity	**182.32**	-
Outflows		
Purchase of Property, plant and equipment	12.86	-
Purchase of non-current investments	-	-
Purchase of current investments (net)	-	-
Investment in subsidiaries.	-	-
Outflow from Investing Activity	**12.86**	-
Net cash (used in) / generated from investing activities	**169.47**	-
CASH FLOW FROM FINANCING ACTIVITIES:		
Inflows		
Proceeds from long-term borrowings	-	-
Proceeds of short-term borrowings	-	-
Other Inflow from other equity	-	-
Inflow from financing activity	-	-
Outflows		
Repayment of long-term borrowings (Net)	5.25	-
Repayment of short-term borrowings (Net)	-	-
Dividend paid	-	-
Interest paid	5.77	-
Out flow from financing activity	**11.02**	-
Net cash (used in) / generated from financing activities	**(11.02)**	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	36.68	(0.19)
Cash and cash equivalence at opening of the period. (after adjustments of Demerger effect)	**186.53**	4.95
Cash and cash equivalence at end of the Year.	223.21	4.76

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 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.

Place: Sonipat
Date: 30th May 2024

JASCH GAUGING TECHNOLOGIES LIMITED

Jai Kishan Garg
Chairman & Managing Director

JASCH GAUGING TECHNOLOGIES LIMITED

JASCH

CIN : L33111DL2021PLC381513
Works: 43/2, Bahalgarh Road,
Sonipat (Haryana) 131021
Tel : 0130-2216666
Email : accountsjgtl@jasch.biz
Website. www.jasch.net.in

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 2024.

Place: Sonipat
Date: 30th May 2024

For Jasch Gauging Technologies Limited

JASCH GAUGING TECHNOLOGIES LIMITED ★

Jai Kishan Garg
Chairman & Managing Director

Mittal & Mittal Associates
Chartered Accountants

307, ITL Twin Tower, B-9, Netaji Subhash Place
Pitam Pura, Delhi-110034
Phone : 27355900, 43465903, 27355903
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INDEPENDENT AUDITOR'S REPORT

To The Board of Directors
JASCH GAUGING TECHNOLOGIES LIMITED

(CIN : **CIN : L33111DL2021PLC381513**)
502, Block – C, NDM – II
NSP, Pitampura, Delhi - 110034

OPINION

We have audited the accompanying statement of standalone annual financial results of Jasch Gauging Technologies Limited ("the company") for the year ending 31st March, 2024 ("the statement") being submitted by the company pursuant to the requirement Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard ; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the Standalone net profit and other comprehensive income and other financial information of the company for the year ended 31st March 2024 and Standalone statement of assets and liabilities and the Standalone statement of cash flows as at and for the year ended on that date.

BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing ("SA"s), specified under Section 143(10) of the Companies Act, 2013 (the Act) . Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the results under the provisions of the Act and the Rules made thereunder , and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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 Financial Results .

MANAGEMENT RESPONSIBILITIES FOR THE STANDALONE FINANCIAL RESULTS

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these 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 34, 'Interim Financial Reporting' 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 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 financial results, 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 FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 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.

Mittal Associates * Chartered Accountants *

- 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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:

The Statement includes the Standalone results for the quarter ended 31st March, 2024 being the balancing figure between 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 the listing regulations.

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

Mittal & Mittal Associates Chartered Accountants CA

CA. Mukesh Mittal
(Partner)
Membership No. 092534
Place: Delhi

Date: 30th May, 2024
UDIN: - 24092534BKBFQL5836