

13.02.2025

To,
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Script Code- 530711

Sub.: Integrated Filing (Financial) for the Quarter and Nine months ended on December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 December 31, 2024 read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended on 31st December, 2024.

The aforesaid information will also be uploaded on the Company's website at <https://www.jaganlamps.com/investor.html>.

You are requested to kindly take the same on record and oblige.

Thanking you,

Yours Sincerely,
For **Jagan Lamps Limited**

Pratyus Kumar
Company Secretary & Compliance Officer

Encl.: as above

JAGAN LAMPS LTD.

Narela Piao Manihari Road, Kundli, Distt - Sonipat, Haryana-131028 (INDIA)

Tel : 8814805077

E-mail : sales@jaganlamps.com, jagansalesautobulbs@gmail.com

Website : www.jaganlamps.com

CIN : L31501HR1993PLCO33993



JAGAN LAMPS LIMITED
(CIN: L31501HR1993PLC033993)
Regd. Office: Narela Piao Manihari Road, Kundli, Distt. Sonapat-131028, Haryana

(Figures in Lakhs)

Statement of Standalone Un-audited Financial Results for the Quarter Ended December 31, 2024							
	Particulars	For The Quarter Ending On			For The Nine months Ended		For The Year
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	Ending On
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	(Refer Notes Below)						
	Income						
I	(a) Net Revenue from operations	1,212.85	1,488.04	1,224.24	3,753.29	3,705.33	5,117.23
II	(b) Other income	(0.85)	28.29	25.05	37.64	50.09	68.11
III	Total Income (I + II)	1,212.01	1,516.33	1,249.29	3,790.93	3,755.42	5,185.34
	Expenses						
	(a) Cost of materials consumed	900.74	1,162.40	966.61	2,806.25	2,849.92	3,838.13
	(b) Change in inventories of finished goods, work-in-progress and stock in trade (Increase)/decrease	(14.72)	(22.96)	(43.26)	(22.30)	(93.63)	(61.15)
	(c) Employee benefits expense	113.91	126.79	126.50	347.00	371.41	496.90
	(d) Finance Costs	25.59	20.20	3.54	56.89	14.48	21.91
	(e) Depreciation and amortisation expense	35.42	35.61	34.11	105.62	101.80	135.14
	(f) Other expenses	72.01	101.36	81.74	273.00	269.67	361.66
IV	Total expenses	1,132.95	1,423.41	1,169.24	3,566.44	3,513.65	4,792.59
V	Profit / (Loss) before exceptional items and tax(III - IV)	79.05	92.92	80.05	224.49	241.77	392.75
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V - VI)	79.05	92.92	80.05	224.49	241.77	392.75
VIII	Tax expense						
	Current Tax	20.40	26.92	19.39	63.25	62.95	100.86
	Deferred Tax	1.64	(3.65)	0.31	(2.49)	(1.14)	(1.79)
IX	Profit / (Loss) for the period	57.02	69.64	60.36	163.73	179.95	293.68
X	Other Comprehensive Income						
	(a) Items that will not be reclassified to Profit or Loss (net of tax)						
	- Remeasurements of defined benefit plan	-	-	-	-	-	3.04
	- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.76)
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total - Other Comprehensive Income	-	-	-	-	-	2.27
XI	Total Comprehensive Income for the Period (IX + X) comprising Profit/(Loss) and other Comprehensive Income for the Period	57.02	69.64	60.36	163.73	179.95	295.96
XII	Equity Share Capital (Face Value of Rs. 10 /- each) Reserves (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the Previous Year	729.52	729.52	729.52	729.52	729.52	2,291.21
	Earnings per equity share:						
	(a) Basic	0.78	0.95	0.83	2.24	2.47	4.02
	(b) Diluted	0.78	0.95	0.83	2.24	2.47	4.02

NOTES:

- 1 The above results were reviewed and recommended by the Audit Committee and then approved by the Board of Directors at their meeting held on February 13, 2025. The Unaudited financial results for the quarter ended December 31, 2024 have been limited reviewed by the Statutory Auditors of the Company.
- 2 The Business activity of the Company falls with in a single primary business segment and there are no reportable segments.
- 3 Figures for the corresponding period have been regrouped/ recasted/rearranged wherever necessary to make them comparable.
- 4 The Unaudited financial results have been prepared in accordance with the principal and procedures of Indian Accounting standards ("IND AS") as notified under the companies (indian accounting standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 and regulation 33 of the SEBI (LODR) Regulation, 2015.
- 5 The Unaudited results of the Company for the quarter ended December 31, 2024 are available on the Company's website (www. Jaganlamps.com) and on the website of BSE (www.bseindia.com).

Date: 13th February, 2025
Place: Kundli



For and on behalf of Board of Directors

(Signature)

Ashish Aggarwal
(Managing Director)
DIN: 01837337



KASG & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended




Review Report to
The Board of Directors
Jagan Lamps Limited

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of Jagan Lamps Limited (the Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the statement), attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement 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 Indian Accounting Standard 34 Interim Financial Reporting ('IND AS-34'), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statements are free of material misstatement. A review of interim financial information consists of making enquiries, 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KASG & Co.
Chartered Accountants
Firm Registration Number: 002228C

Vipin Goe
(Partner)
Membership Number: 512694
UDIN: 25512694BMKPX3348

Place: New Delhi
Date: 13.02.2025

 D-4/210, Safeway House, D-Block, Central Market,
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 Ph. : 011-45710558 Mobile : 9821934119
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Branches : • New Delhi • Kolkata • Bengaluru • Uttar Pradesh • Uttarakhand • Jharkhand • Haryana

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

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

S. No.	Particulars	Amount (in ₹ lakh)
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	934.44
B	Out 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	Out of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including shortterm and long-term debt	934.44

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

D. 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



Ashish Aggarwal
Ashish Aggarwal
Managing Director

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