JATTASHANKAR INDUSTRIES LIMITED CIN L17110MH1988PLC048451

Regd. office: 11, Parasrampuria Apartment, Film City Road, Gokuldham, Goregaon (East), Mumbai-400063. Tel -28414262
Email: jattashankarind@yahoo.com Website: www.isil.in

Date: 07th February, 2025

To,

BSE Limited,

Department of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001

Ref.: Jattashankar Industries Limited (Scrip Code: 514318 Scrip ID: JATTAINDUS)

Sub: Outcome of Board Meeting held on Friday, 07 February 2025.

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in their meeting held on today i.e. Friday, 07 February 2025 inter-alia considered and approved the following business:

(1) Un-audited Financial Results for the Third Quarter and Nine Months ended 31st December, 2024 duly reviewed by audit committee along with the Limited Review Report thereon furnished by the Statutory Auditors of the Company, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The copies of the Un-audited Financial Results for the quarter and nine month ended December 31, 2024, along with the Limited Review report thereon are attached.

The Meeting was concluded at 06.20 p.m.

You are requested to take the same on records.

Thanking You

Yours Faithfully

For Jattashankar Industries Limited

Varsha Maheshwari

Company Secretary & Compliance Officer

K. K. JHUNJHUNWALA & CO. Chartered Accountants

Office No. 8A, 8th Floor, Astral Centre, 470-B, N. M. Joshi Marg,

Chinchpokli – West, Mumbai – 400 011. Tel:-022-2300 1201/1202/1203/05/06

Place: Mumbai

Date: 07/02/2025

E-mail: <u>info@kkjca.com</u>

Limited Review Report on Unaudited Quarterly Financial Results of Jattashankar Industries Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement), Regulations, 2015 (as amended)

To,
The Board of Directors
Jattashankar Industries Limited

We have reviewed the accompanying statement of Unaudited Financial Results of **Jattashankar Industries Limited** ("The Company") for the quarter and Nine Month ended December 31, 2024, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Listing Regulation"), as amended.

This Statement, which 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, 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 statements based on our review.

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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR K. K. JHUNJHUNWALA & CO. Chartered Accountants

F. R. NO. 111852W
Surendra
Kumar
Sureka
Sureka
Date: 2025.02.07
17:29:41 +05'30'

Surendra Sureka (Partner) M. No. 119433

UDIN: 25119433BMHPQD2886

JATTASHANKAR INDUSTRIES LIMITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

SR. NO.	PART - 1	1					(Rs. In Lakh
	Darticulare .	3 Months ended 31.12.2024	Preceding 3 Months ended	Corressponding 3 months ended in previous year 31.12.2023	Year to date figure for current period ended 31.12.2024	Year to date figure for previous year ended 31.12.2023	Previous year ended
-	a) Net Sales / Income from Operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(audited)
1	(Excluding Branch Transfer) (Net of Excise Duty)	1.89	395.00	345.42	817.07	1,236.95	1,631.32
	b) Other Operating Income		-				
	Revenue from operations (net)	1.89	395.00	345.42	817.07	1,236.95	1631.3
2	Other Income	200.40					
_	Other micome	32.18	37.65	19.65	98.38	64.23	90.7
3	Total Revenue (1+2)	34.07	432.65	365.07	915.45	1,301.18	1,722.08
4	Expenses						
	a. Cost of Material Consumed	2.04	200.5				
	b. Purchase of Traded Goods	2.04	300.63	265.82	630.14	932.53	1227.5
	c. Changes in inventories of finished goods,	THE RESERVE		-	-	-	
	work-in-progress and stock -in-trade	,	28.82	0.56	21.84	4.94	21.66
	d. Employee benefits expense	38.74	53.26	43.17	142.60	154.27	194.4
	e. Finance Costs		-		-	-	0.00
	f. Depreciation and Amortisation expense	0.15	0.44	6.06	3.77	18.20	24.2
	g. Other Expenses Total Expenses	3.19	38.09	28.72	93.50	134.74	163.1
	Total Expenses	44.12	421.24	344.33	891.85	1,244.68	1,631.02
5	Profit from Operations before exceptional and Extraordinary items and Tax (3 - 4)	(10.05)	11.41	20.74	23.60	56.50	91.06
	Exceptional Items - Expenditure / (Income)	30.63	0.33		110.91		(267.42)
7	Profit from ordinary activities before Extraordinary items and Tax (5 - 6)	(40.00)		Observed.			(367.42)
	Extraordinary Items	(40.68)	11.08	20.74	(87.31)	56.50	458.48
	Profit from Ordinary Activities before tax (7 - 8)			•	-	- 1/2	
3	Tont from Ordinary Activities before tax (7 - 8)	(40.68)	11.08	20.74	(87.31)	56.50	458.48
10	Tax Expense (Net Of Mat Credit Entitalment)	•					
1	i) Current Tax	0.28	(0.81)	1.54	0.28	3.50	76.19
	II) Deferred Tax	-			-	-	70.18
11	Net Profit (Loss) from continuing operations(after tax) (9-10)	(40.96)	11.89	19.20	(87.59)	53.00	382.29
12 F	Profit (Loss) from discontinuing operations	-			-		
	ax Expense of discontinuing operations	-	-		-		-
	Profit (Loss) from discontinuing operations(after tax) (12-13)			-			
15 F	Profit (Loss) for the period (11+14)	(40.96)	11.89	19.20	(87.59)	53.00	382.29
6	Other Comprehensive Income (OCI)	-1			(57.00)	53.00	302.29
7 1	otal Comprehensive Income	(40.96)	11.89	19.20	(87.59)	53.00	382.29
	Paid-up Equity Share Capital (Face Value Rs. 0/- each)	438.71	438.71	438.71	438.71		
	Other Equity ·			100.11	700.71	438.71	438.71 1524.29
_	arning Per Equity Share:						1324.29
-	a) Basic	(0.93)	0.27	0.44	(2.00)	1.21	8.71
otes:	p) Diluted	(0.93)	. 0.27	0.44	(2.00)	1.21	8.71

Notes

- 1 The above results were reviewed by Audit Committiee and thereafter approved and taken on record in the meeting of the Board of Directors of the Company held on 7th February 2025
- 2 The "Limited Review" of the Financial Results for the quarter ended 31st December, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, has been carried out by the Statutory Auditors
- 3 These Financial Results are prepared in compliance with Indian Accounting Standards (Ind-As) as prescribed under section 133 of companies Act, 2013 and notified by the Ministry of Corporate Affairs under the companies (Indian Accounting Standards) Rules, 2015 and relevant ammendment rules thereafter.
- 4 During the nine months period ended on December 31, 2024, the company incurred a loss of ₹80.76 lakhs on the disposal of immovable fixed assets. Additionally, in the current quarter, the company paid ₹30.15 lakhs due to the disallowance of earlier year rebate and discount claims. As a result, a total exceptional item of ₹110.91 lakhs (Expenditure) has been reported in the financial statements.
- 5 During the nine months ended December 31, 2024, the company sold its Plant and machinery, resulting in the discounter of its operational activities. Consequently, limited income has been generated in the current quarter. The financial statements reflect this impact, along with the recognition of exceptional items arising from these transactions.
- 6 Figures of previous period have been restated /regrouped wherever necessary to make them comparable.

Date: 07.02.2025 Place: Mumbai

For Jattashankar Industries Limited

Jattshankar Poddar Managing Director

