

JASCH GAUGING TECHNOLOGIES LIMITED



CIN : L33111DL2021PLC381513

Works: 43/2, Bahalgarh Road,
Sonipat (Haryana) 131021

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JGTL/SE/FR

29th October 2024

The BSE Ltd,
Deptt of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001

Sub: Unaudited standalone financial results for the quarter & half year ended on 30th September 2024

Dear Sirs,

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, we are enclosing herewith:

1. Unaudited stand-alone financial results of the Company for the quarter & half year ended on 30th September 2024 as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings, both held today;
2. Statement of Assets & Liabilities as at 30-09-2024
3. Statement of Cash Flow for the half year ended on 30-09-2024
4. Related Party Transactions for the half-year ended on 30-09-2024
5. Limited Review Report issued by the Statutory Auditors of the Company on above results.

The meeting of Board of Directors of the Company commenced at 15:00 hours and concluded at 16:15 hours.

An extract of the above results is also being published in newspapers.

Kindly take the same on record.

Yours faithfully,

For Jasch Gauging Technologies Ltd


Jai Kishan Garg
Chairman & Managing Director



Encl: As above

JASCH GAUGING TECHNOLOGIES LIMITED

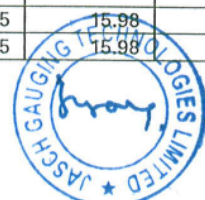
Regd Office: 502, NDM-II, NSP, Pitampura, Delhi - 110034.

CIN: L33111DL2021PLC381513

Unaudited standalone financial results for the quarter & half year ended on 30th September 2024

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

S. No.	Particulars	STANDALONE					
		Quarter Ended			Six Month Ended		Year Ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
			Restated		Restated	Restated	
1	Income						
	Revenue from operation	1,307.17	1,264.69	1,308.51	2,571.86	2,977.26	5,948.07
	Other income	153.78	96.37	115.05	250.16	184.49	366.81
	Total Income	1,460.95	1,361.06	1,423.56	2,822.02	3,161.75	6,314.88
2	Expenses						
	(a) Cost of materials consumed	514.55	553.90	532.51	1,068.45	1,189.42	2,426.09
	(b) Purchase of Stock-in-trade	---	---	---	---	---	---
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	44.54	(37.05)	(37.82)	7.49	32.65	34.81
	(d) Employee benefits expenses	270.03	256.05	485.60	526.08	688.45	1,129.05
	(e) Finance Costs	2.17	1.77	0.65	3.94	3.76	9.53
	(f) Depreciation & amortization expenses	22.13	22.34	21.71	44.47	43.16	88.27
	(g) Other Expenses.						
	(i) Power and Fuel	8.20	8.17	19.57	16.37	30.83	44.65
	(ii) Store & Spares/Consumables	0.11	0.79	---	0.90	---	0.34
	(iii) Other expenditure	108.50	110.10	93.08	218.60	206.11	430.24
	Total Expenses	970.23	916.07	1,115.30	1,886.30	2,194.38	4,162.98
3	Profit / (Loss) before exceptional item & tax	490.72	444.99	308.26	935.72	967.37	2,151.90
4	Exceptional Item(Net)	---	---	---	---	---	---
5	Profit / (Loss) before tax	490.72	444.99	308.26	935.72	967.37	2,151.90
6	Less: Tax expenses	---	---	---	---	---	---
7	Current Tax	123.47	112.00	73.58	235.47	243.14	548.37
8	Deferred Tax	---	---	0.17	---	0.17	(0.91)
9	Profit / (Loss) for the period from continuing operations	367.25	332.99	234.51	700.25	724.06	1,604.44
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	367.25	332.99	234.51	700.25	724.06	1,604.44
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	367.25	332.99	234.51	700.25	724.06	1,604.44
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	367.25	332.99	234.51	700.25	724.06	1,604.44
	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	453.20	453.20	453.20	453.20
18	Details of debt securities						
19	Reserve excluding Revaluation Reserves	7,987.41	7,613.55	6,514.55	7,987.41	6,514.55	7,287.15
20	Earning per share						
i	Earnings per equity share from continuing operations						
	(a) Basic	8.10	7.35	5.17	15.45	15.98	35.40
	(b) Diluted	8.10	7.35	5.17	15.45	15.98	35.40
ii	Earnings per equity share from discontinued operations						
	(a) Basic	---	---	---	---	---	---
	(b) Diluted	---	---	---	---	---	---
iii	Earnings per equity share						
	(a) Basic	8.10	7.35	5.17	15.45	15.98	35.40
	(b) Diluted	8.10	7.35	5.17	15.45	15.98	35.40



JASCH GAUGING TECHNOLOGIES LIMITED

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

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Unaudited standalone statement of assets and liabilities as at 30th September 2024

(Rs. in lakh)

Particulars	Standalone As At	
	30 th September, 2024	31 st March, 2024 Restated
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	929.68	943.86
b) Capital work-in-progress	-	5.00
c) Investment Property	-	-
d) Goodwill	-	-
e) Other Intangible Assets	10.87	12.23
f) Financial assets	-	-
i) Investments	0.03	0.03
ii) Trade Receivables	-	-
iii) Loans	-	-
iv) Others	0.20	0.20
g) Deferred Tax Assets (Net)	-	-
h) Other non-current assets	-	-
Current assets		
a) Inventories	473.46	440.35
b) Financial assets	-	-
i) Investments	-	-
ii) Trade receivables	492.55	569.90
iii) Cash and cash equivalents	416.42	223.21
iv) Bank Balances other than (iii) above	6,997.08	6,671.29
v) Loans	-	-
vi) Others	-	-
c) Current Tax Assets (Net)	-	-
d) Other current assets	130.60	172.62
TOTAL ASSETS	9,450.89	9,038.69
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	453.20	453.20
b) Other equity	7,987.40	7,287.15
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	5.02	5.03
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 enterprises]	-	-
iii) Other financial liabilities (other than those specified in items (b)	-	-
b) Provisions	-	-
c) Deferred tax liability (Net)	85.11	85.11
d) Other non-current liabilities	-	-
Current liabilities		
a) Financial liabilities		
i) Borrowings	3.59	7.22
ia) Lease liabilities	-	-
ii) [Trade payables : -	-	-
A) Total outstanding dues of micro enterprises and small enterprises; and	16.73	68.59
B) Total outstanding dues of creditors other than micro enterprises and small enterprises]	202.35	128.55
iii) Other financial liabilities (other than those specified in items (c)	42.12	29.55
b) Other current liabilities	516.52	770.86
c) Provisions	138.85	147.43
d) Current Tax Liabilities (Net)	-	56.02
TOTAL EQUITY AND LIABILITIES	9,450.89	9,038.69



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Standalone statement of cash flows for the period ended on 30th September 2024

(Rs. In Lakh)

Particulars	Standalone	
	30 th September 2024	31 st March 2024
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	935.72	2,151.89
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and amortization	44.47	88.27
Finance cost	3.94	9.53
Exchange differences on translation of assets and liabilities	-	-
Interest, dividend and other income	(250.16)	(366.81)
Net (gain) / reduction in the fair value of assets held for sale	-	-
Bad debts written off	-	-
Other adjustments	0.49	(6.66)
Operating profit before working capital changes	734.46	1,876.21
Adjustments for change in assets and liabilities		
(Increase) / decrease in trade receivables	77.35	(200.00)
(Increase) / decrease in inventories	(33.11)	51.74
Other financial assets and other assets	(282.42)	(1,779.00)
Increase / (decrease) in trade payables	21.94	36.66
Other financial liabilities, other liabilities and provisions	(306.36)	(199.59)
Income taxes paid	(235.47)	(548.37)
Exceptional items	-	-
Net cash flows (used in)/generated from operating activities after exceptional items	(23.61)	(762.34)
CASH FLOW FROM INVESTING ACTIVITIES:		
Inflows		
Sale proceeds of vehicles, plant and equipment	1.75	-
Interest & other income	250.16	366.81
Sale of Investment in subsidiaries (Net)	-	-
Sale of current investments	-	-
Exchange Rate effect	-	-
Gain on sale of short-term investments	-	-
Inflow from Investing Activity	251.91	366.81
Outflows		
Purchase of Property, plant and equipment	31.46	19.99
Purchase of non-current investments	-	-
Purchase of current investments (net)	-	-
Investment in subsidiaries.	-	-
Outflow from Investing Activity	31.46	19.99
Net cash (used in) / generated from investing activities	220.44	346.82
CASH FLOW FROM FINANCING ACTIVITIES:		
Inflows		
Proceeds from long-term borrowings	-	-
Proceeds of short-term borrowings	-	-
Inflow from financing activity	-	-
Outflows		
Repayment of long-term borrowings (Net)	3.63	6.73
Repayment of short-term borrowings (Net)	-	-
Dividend paid	-	-
Interest paid	-	9.53
Outflow from financing activity	3.63	16.26
Net cash (used in) / generated from financing activities	(3.63)	(16.26)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	193.21	(431.77)
Cash and cash equivalence at beginning of the year	223.21	654.99
Cash and cash equivalence at end of the Year.	416.42	223.21

Group



Jasch Gauging Technologies Ltd. - Disclosure of Related Party Transactions for the half year ended on September 30, 2024

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		Value of financial indebtedness incurred to make or give loans, inter-corporate deposits, advances or investments	Details of the loans, inter-corporate deposits, advances or investments				Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
	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	Term		Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)
1	Jasch Gauging Technologies Ltd		Jasch Industries Ltd	AAACJ0766B	Directors are inter-related	50.00	40.40	26.16	37.46								
2	Jasch Gauging Technologies Ltd		Jasch Gauging Technologies Ltd Employees Group Gratuity Trust	AAETL084QR	Wholly Owned Gratuity Trust	50.00	0.00	0.00	0.00								
3	Jasch Gauging Technologies Ltd		Jai Kishan Gang	ADDPG211A	Managing Director (MDP)	90.96	90.96	0.00	0.00								
4	Jasch Gauging Technologies Ltd		Manish Gang	AAEPG264IP	Executive Director (MDP)	64.67	64.67	0.00	0.00								
5	Jasch Gauging Technologies Ltd		Mahender Palwal	AAWPP104ZL	Chief Financial Officer (MDP)	23.71	23.71	0.00	0.00								
6	Jasch Gauging Technologies Ltd		Neraj Kumar	AJAPN315TE	Company Secretary (MDP)	6.62	6.62	0.00	0.00								
7	Jasch Gauging Technologies Ltd		Neetu	AEUPN374IF	Independent Director	0.40	0.40	0.00	0.00								
8	Jasch Gauging Technologies Ltd		Om Prakash Gang	AAEPG264ZQ	Independent Director	1.00	1.00	0.00	0.00								
9	Jasch Gauging Technologies Ltd		Sri Bhagwan Gupta	ADQP6937BP	Independent Director	1.00	1.00	0.00	0.00								
10	Jasch Gauging Technologies Ltd		Microspect Corporation USA	Not Applicable	Related to Directors	50.00	0.00	0.00	0.00								
11	Jasch Gauging Technologies Ltd		Indev Asia Ltd, Hong Kong	Not Applicable	Related to Directors	50.00	0.00	0.00	0.00								
12	Jasch Gauging Technologies Ltd		MARS Fashion	AAAPJ117TE	Related to Directors	50.00	0.00	0.00	0.00								

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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.

Place: Sonipat

Date: 29th October 2024




Jal 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 & HALF YEAR ENDED ON SEPTEMBER 30, 2024, PURSUANT TO THE REQUIREMENTS 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 & half year ended on September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, ("the Regulation"), read with SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 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: Sonipat
Date: 29th October 2024**

UDIN: - 24092534BKBFR 6176