



*Gelatine*

**C. J. GELATINE PRODUCTS LIMITED**

ISO 9001-2015 Certified

FACTORY :  
21, NEW INDUSTRIAL AREA,  
MANDIDEEP- Pin : 462046  
DIST. RAISEN (M.P.) INDIA

TEL.: 07480-423301 (16 Lins)  
E-mail : [contact@cjgelatineproducts.com](mailto:contact@cjgelatineproducts.com)  
CIN : L24295MH1980PLC023206

CJGELATINE/SE/2023-24

Date: February 14, 2024

**To,**

**The BSE Limited,**

Corporate Service Department,

Phiroze Jeejeebhoy Tower,

Dalal Street, Mumbai – 400 001 (M.H.)

Scrip Code: 507515

ISIN: INE557D01015

**Subject: Unaudited Financial Results of the Company for the Quarter and Nine months ended December 31, 2023 along-with Limited Review Report,**

Sir,

Pursuant to the Regulation 33 read with Regulations 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find attached herewith the Unaudited Financial Results for the Quarter and Nine months ended December 31, 2023 along with Limited Review Report issued by M/s S P A R K & Associates, Chartered Accountants LLP (FRN: 005313C / C400311), Statutory Auditors of the Company. The same have been duly approved by the Board of Directors in its Meeting held today i.e. Wednesday, February 14, 2024 commenced on 1:30 p.m. (IST) and concluded on 2:30 p.m. (IST).

You are hereby requested to take the same on your record.

Thanking You,

For, **C.J.Gelatine Products Limited**

**CS Mayank Lashkari**

(Membership No. ACS 34448)

Company Secretary and Compliance Officer

**Encl:** As above



**S P A R K & ASSOCIATES**  
**CHARTERED ACCOUNTANTS LLP**

Formerly known as SPARK & Associates

SPARK House, 51, Scheme No. 53, Vijay Nagar,  
Near Medanta Hospital, INDORE-452011 (M.P.)  
Tel. : 0731-4230240, E-Mail : info@ca-spark.com  
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**Independent Auditor's Review Report on the Quarterly unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors of  
C.J.Gelatine Products Limited  
(CIN: L24295MH1980PLC023206)

1. We have reviewed the accompanying statement of un-audited financial results of **C.J.Gelatine Products Limited** ('the Company') for the Quarter and nine months ended **December 31, 2023** ("the Statement") prepared by the company based on the Indian Accounting Standards (Ind AS) notified under the section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 ("the Rules") as amended. This statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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, read with the circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 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 above, nothing has come to our attention that causes us to believe that the statement of un-audited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Unique Document Identification Number (UDIN) for this document **24436593BKF3MX3528**

For **S P A R K & Associates Chartered Accountants LLP**  
Chartered Accountants  
Firm Reg No. 005313C/C400311



CA Chandresh Singhvi  
Partner  
Membership No. 436593  
Dated: February 14, 2024  
Place: **Mandideep, Raipur**

Branches at : ► Delhi ► Mumbai ► Kota ► Bhopal ► Ahmedabad ► Sangrur  
► Pune ► Jamshedpur ► Noida ► Raipur ► Jaipur



# C.J.GELATINE PRODUCTS LIMITED

CIN: L24295MH1980PLC023206

Registered Office: B-Shop, Grd Floor, Plot-237, Azad Nagar Rahivasi Sangh, Acharya Donde Marg, Sewree (w) Mumbai (MH) 400015 ;

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E-mail: cjsecretarial@gmail.com Website:www.cjgelatineproducts.com

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs. In Lakhs except EPS)

S. N.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operation	952.588	960.528	902.533	2964.752	2676.353	3680.380
	(b) Other Income	1.005	4.830	19.559	19.536	42.481	59.348
	<b>Total Income (a+b)</b>	<b>953.593</b>	<b>965.358</b>	<b>922.092</b>	<b>2984.288</b>	<b>2718.834</b>	<b>3739.728</b>
<b>2</b>	<b>Expenses:</b>						
	(a) Cost of material consumed	678.575	590.447	734.702	1910.856	2021.685	2995.440
	(b) Purchase of stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.987	195.391	-168.179	395.819	-213.142	-229.996
	(d) Employee benefits expense	133.237	126.539	142.539	385.761	391.574	532.853
	(e) Finance cost	33.951	34.485	34.962	101.334	95.669	136.878
	(f) Depreciation and amortization expense	0.000	0.000	0.000	0.000	0.000	50.069
	(g) Others Expenses	49.821	59.273	167.925	155.239	419.738	222.619
	<b>Total expenses</b>	<b>913.571</b>	<b>1006.135</b>	<b>911.949</b>	<b>2949.009</b>	<b>2715.524</b>	<b>3707.863</b>
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>40.022</b>	<b>-40.777</b>	<b>10.143</b>	<b>35.279</b>	<b>3.310</b>	<b>31.866</b>
<b>4</b>	Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
<b>5</b>	<b>Profit before extraordinary items and tax (3-4)</b>	<b>40.022</b>	<b>-40.777</b>	<b>10.143</b>	<b>35.279</b>	<b>3.310</b>	<b>31.866</b>
<b>6</b>	Extraordinary items	69.823	69.823	0.000	209.470		0.000
<b>7</b>	<b>Profit before Tax (5-6)</b>	<b>-29.801</b>	<b>-110.600</b>	<b>10.143</b>	<b>-174.191</b>	<b>3.310</b>	<b>31.866</b>
<b>8</b>	Tax expense: (1) Current Tax	-0.409	0.000	0.000	-0.409	0.000	10.522
	(2) Earlier years tax adjustments	0.000	0.000	0.000	0.000	0.000	0.000
	(3) Deferred Tax	0.000	0.000	0.000	0.000	0.000	-1.588
<b>9</b>	<b>Profit(Loss) for the period from continuing operations (7-8)</b>	<b>-29.392</b>	<b>-110.600</b>	<b>10.143</b>	<b>-173.782</b>	<b>3.310</b>	<b>22.932</b>
<b>13</b>	<b>Profit(Loss) for the period from discontinuing operations</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>14</b>	Tax expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
<b>15</b>	<b>Profit(Loss) from discontinuing operations (after tax) (13-14)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>16</b>	<b>Profit/(loss) for the period (9+15)</b>	<b>-29.392</b>	<b>-110.600</b>	<b>10.143</b>	<b>-173.782</b>	<b>3.310</b>	<b>22.932</b>
<b>17</b>	<b>Other Comprehensive Income</b>						
	A. (i) item that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
	B. (i) Item that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
<b>18</b>	<b>Total Comprehensive Income for the period (16+17) (Comprising/Profit/ (loss) and Other comprehensive Income for the period)</b>	<b>-29.392</b>	<b>-110.600</b>	<b>10.143</b>	<b>-173.782</b>	<b>3.310</b>	<b>22.932</b>
<b>19</b>	Paid-up Equity Share capital (Rs.10/- per share)	481.330	481.330	481.330	481.330	481.330	481.330
<b>20</b>	Other Equity Excluding Revaluation Reserve	0.000	0.000	0.000	0.000	0.000	-64.950



21	Earning per equity share for (continuing operation)(for the quarter not annualised) (face value of Rs. 10/- each)						
	(1)Basic--Before Exceptional/Extra-Ordinary Item	0.831	-0.847	0.211	0.733	0.069	0.662
	(2)Diluted--Before Exceptional Item/Extra-Ordinary Item	0.831	-0.847	0.211	0.733	0.069	0.662
	(1)Basic--After Exceptional Item/ Extra-Ordinary Item	-0.611	-2.298	0.211	-3.610	0.069	0.476
	(2)Diluted-After Exceptional Item/ Extra-Ordinary Item	-0.611	-2.298	0.211	-3.610	0.069	0.476

**Notes:**

- 1 The above unaudited financial results of the company have been considered and approved by the Board of Directors at their meeting held today i.e. Wednesday, February 14, 2024 as recommended and reviewed by the Audit Committee at their meeting held on same day.
- 2 These financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Statutory Auditor have carried out Limited Review of these un-audited financial results for the quarter and nine months ended December 31, 2023.
- 3 These financial results have been prepared in accordance with the Indian Accounting Standard ("IND-AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 4 The Company is operating in a Single Segment Viz. Manufacturing of Gelatine and related by products; hence, the results are reported on a single segment basis.
- 5 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary.
- 6 Extra-ordinary items pertains to employees retirement benefits.
- 7 The above financial results are available on the website of the Company at [www.cjgelatineproducts.com](http://www.cjgelatineproducts.com) and website of Stock Exchange [www.bseindia.com](http://www.bseindia.com).

For C.J.GELATINE PRODUCTS LIMITED

Jaspal Singh  
Chairman & Managing Director  
DIN: 01406945



Place : Mandideep  
Date : February 14, 2024