

# Jai Mata Glass Limited

Head Office: Flat No. A-1, Upper Ground Floor, Property No 23  
Block-A, Rajpur Road, Chattarpur Extension, New Delhi – 110074  
Regd. Office & Works: Village Tipra, Barotiwala, Distt. Solan-174103 (HP)  
CIN NO. L26101 HP 1981 PLC 004430

E-Mail ID: admin@jaimataglass.com \* Website: www.jaimataglass.com \* Mob. No. 9811299555

---

October 25, 2024

Corporate Relationship Department

BSE Limited  
P.J. Towers,  
1<sup>st</sup> Floor, New Trading Ring,  
Dalal Street,  
Mumbai-400001

**Ref: BSE Scrip Code: 523467 and Scrip ID: JAIMATAG**

**Sub: Un-audited Financial Results for the quarter & half year ended 30<sup>th</sup>  
September, 2024**

**Dear Sir,**

In terms of provisions of Regulation 30 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith Standalone un-audited financial results of the Company for the quarter and half year ended September 30, 2024 along with “Limited Review Report” thereon.

The Un-audited Financial Results and above information are also being uploaded on the Company’s website at [www.jaimataglass.com](http://www.jaimataglass.com).

**The meeting concluded at 1.35 P.M**

You are requested to take note of the above for your records.

**Thanking you,**

**For JAI MATA GLASS LIMITED**

**Amrita Mittal**

**(Company Secretary & Compliance Officer)**



# KHIWANI SOOD & ASSOCIATES

## CHARTERED ACCOUNTANTS

Limited Review report for the Standalone Unaudited Quarterly/Half Yearly Financial Results of JAI MATA GLASS LIMITED pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended

Review report to,  
The Board of Directors  
JAI MATA GLASS LIMITED  
FLAT NO. A-1, UPPER GROUND FLOOR,  
PROPERTY NO 23 BLOCK "A" RAJPUR ROAD,  
CHHATTERPUR EXTENSION NEW DELHI 110074

We have reviewed the accompanying statement of unaudited financial results of M/s "JAI MATA GLASS LIMITED" for Quarter ended 30<sup>th</sup> September, 2024 and year to date from 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 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").


This 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 Khiwani Sood and Associates  
Chartered Accountants  
FRN. 040433N



  
CA Rajesh Kumar Khiwani  
Partner  
M.N. 081792

Place: New Delhi

Date: 25/10/2024

UDIN:

24081792BKCEWD8303

**JAI MATA GLASS LIMITED**  
 Regd. Office : TIPRA, BAROTIWALA, DISTRICT, SOLAN (H.P.)-174 103  
 Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2024  
 CIN: L26101HP1981PLC004430

S. No.	Particulars						(Rs., Inlacs)	
		Quarter ended as on	Quarter ended as on	Quarter ended as on	Six months ended on	Six months ended on	Financial Year ended on	
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited	
	<b>Income</b>							
1	Net Sales	-	-	-	-	-	-	
2	Other operating income	10.89	10.77	11.33	21.66	25.04	45.41	
	Revenues from Operation	10.89	10.77	11.33	21.66	25.04	45.41	
	Other Income	1.54	0.01	1.13	1.55	3.55	7.95	
3	<b>Total Income (1+2)</b>	<b>12.43</b>	<b>10.78</b>	<b>12.46</b>	<b>23.21</b>	<b>28.59</b>	<b>53.36</b>	
	<b>Expenses</b>							
	(a) Cost of materials consumed	-	-	-	-	-	-	
	(b) Employees benefits expense	1.53	5.11	4.19	6.64	8.37	17.41	
	(c) Finance cost	0.00	-	-	0.00	13.79	13.79	
	(d) Depreciation	0.03	0.02	0.10	0.05	0.18	0.29	
	(e) Other expenditure	5.73	4.95	6.25	10.68	11.12	20.32	
	Total expenses (a)+(b)+(c)+(d)+(e)+(f)	7.29	10.08	10.54	17.37	33.46	51.81	
5	Profit/(Loss) from operations before exceptional items and tax (3-4)	5.14	0.70	1.92	5.84	(4.87)	1.55	
6	Exceptional items [expense/(Income)]	-	-	-	-	-	-	
7	<b>Profit/(Loss) before tax (5+6)</b>	<b>5.14</b>	<b>0.70</b>	<b>1.92</b>	<b>5.84</b>	<b>(4.87)</b>	<b>1.55</b>	
8	Tax expense							
	-Current tax	-	-	-	-	-	-	
	-Deferred tax	-	-	-	-	-	-	
	-Mat credit entitlement	-	-	-	-	-	-	
9	<b>Profit/(Loss) after tax (7-8)</b>	<b>5.14</b>	<b>0.70</b>	<b>1.92</b>	<b>5.84</b>	<b>(4.87)</b>	<b>1.55</b>	
10	Other Comprehensive Income (Net of Income Tax)							
	Items that will not be reclassified subsequently to profit and loss							
	Fair value changes in investments	(5.38)	2.83	5.97	(2.55)	10.74	18.33	
	Tax on changes in investment	-	-	(1.07)	-	(1.07)	-	
	Remeasurement of defined Benefit plans	(1.64)	1.56	0.01	(0.08)	0.05	(0.07)	
	Tax effect on Benefit Plans	-	-	(0.01)	-	(0.01)	-	
	Total	(7.02)	4.39	4.90	(2.63)	9.71	18.26	
	Items that will be reclassified subsequently to profit and loss	-	-	-	-	-	-	
11	<b>Total Comprehensive Income for the period</b>	<b>(1.88)</b>	<b>5.09</b>	<b>6.82</b>	<b>3.21</b>	<b>4.84</b>	<b>19.81</b>	
12	Paid up Equity Share Capital (Face value of Re. 1 each)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
13	Earnings per share (Face Value of Re. 1/- (Not annualised)							
	(a) Basic (in Rs)	0.005	0.001	0.002	0.006	(0.005)	0.002	
	(b) Diluted (in Rs)	0.005	0.001	0.002	0.006	(0.005)	0.002	





**JAI MATA GLASS LIMITED**  
 Regd. Office : TIPRA, BAROTIWALA, DISTRICT, SOLAN (H.P.)-174 103  
 Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2024  
 CIN: L26101HP1981PLC004430

Notes  
 1 Unaudited Statement of Asset and Liabilities

Particulars	(Rs., lakhs)	
	As at	As at
	30.09.2024 Unaudited	31.03.2024 Audited
<b>ASSETS</b>		
Non-current assets	0.84	0.89
Property, plant and equipment	-	-
Right of Use Assets	-	-
Financial assets	-	-
Trade Receivables	-	-
Loans	201.44	201.48
Other financial assets	-	-
Deferred tax asset	-	-
Other non-current assets	202.28	202.37
<b>Total non-current assets</b>		
Current assets		
Financial assets	52.77	55.31
Investments	-	-
Trade receivables	0.67	0.93
Cash and cash equivalents	-	-
Loans	38.34	30.08
Other financial assets	1.05	2.38
Current tax asset	37.42	32.76
Other current assets	130.25	121.46
<b>Total current assets</b>	332.53	323.83
<b>TOTAL ASSETS</b>		
<b>EQUITY AND LIABILITIES</b>		
Equity	1,000.00	1,000.00
Share capital	(688.06)	(691.27)
Other equity	311.94	308.73
<b>Total equity</b>		
Liabilities		
Non-current liabilities		
Financial liabilities	5.50	5.50
Borrowings	-	-
Lease Liabilities	-	-
Trade payables	-	-
Other Financial Liabilities	1.89	3.10
Provisions	-	-
Other non-current liabilities	7.39	8.60
<b>Total non-current liabilities</b>		
Current liabilities		
Financial liabilities	6.00	-
Borrowings	-	-
Lease Liabilities	-	-
Trade payables	4.48	4.81
Other financial liabilities	0.75	1.45
Other current liabilities	1.97	0.24
Provisions	-	-
Current tax liability (net)	13.20	6.50
<b>Total current liabilities</b>	20.59	15.10
<b>Total liabilities</b>	332.53	323.83
<b>TOTAL EQUITY AND LIABILITIES</b>		





- 2 The financial results of the Company have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Ind AS) Rules, 2015, as specified in section 133 of the Companies Act, 2013.
- 3 The financial results of the Company for the quarter and half year ended September 30, 2024, are available at the Company's website, www.jaimataglass.com and Bombay Stock Exchange website, www.bseindia.com.
- 4 The Board of the Company is exploring and evaluating various business opportunities. Accordingly, the accounts of the Company have been prepared on a going concern basis.
- 5 The above results for the quarter and half year ended 30.09.2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 25, 2024. The unaudited results for the current quarter and the half year have been subjected to limited review by the statutory auditor of the company. The review report of the Statutory auditor is being filed with BSE Limited Stock Exchange of India.
- 6 The figures for the previous period have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.
- 7 Unaudited Cash Flow Statement

Particulars	(Rs in Lakhs)		
	Six months Ended	Six months Ended	As at Previous year end date)
	30.09.2024	30.09.2023	31.03.2024
	Un-audited	Un-audited	audited
<b>A. Cash flow from operating activities</b>			
Profit/(loss) before tax	5.84	(4.87)	1.55
Adjustment for:			
Depreciation	0.05	0.18	0.29
Interest receipts	(0.03)	(0.02)	(0.05)
Gratuity Expense	0.43	0.39	0.85
Operating profit before working capital changes	6.29	(4.32)	2.64
Adjustment for working capital changes:			
Current Assets	(10.54)	-	(20.18)
Non - Current Assets	0.08	(10.42)	-
Trade Payable, Financial liabilities and provisions	(1.03)	2.10	2.61
Cash Generated from Operations	(5.20)	(12.64)	(14.93)
Tax paid during the year	(1.06)	(1.20)	(2.39)
Net cash used in operating activities	(6.26)	(13.84)	(17.32)
<b>B. Cash flow from investing activities</b>			
Interest receipts	(0.00)	(0.01)	0.00
Investments	-	13.67	12.34
Purchase of Property, Plant and Equipment	-	(0.18)	(0.18)
Net cash used in investing activities	(0.00)	13.48	12.16
<b>C. Cash flow from financing activities</b>			
Increase/(decrease) in Non current borrowings	-	-	5.50
Increase/(decrease) in current borrowings	6.00	-	-
Net cash from financing activities	6.00	-	5.50
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(0.26)	(0.36)	0.34
Cash and cash equivalents as at beginning of the year	0.93	0.59	0.59
Cash and cash equivalents as at end of the period	0.67	0.23	0.93

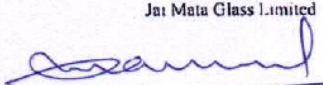
Note:

a) Cash and cash equivalents Comprises

	As at 30.09.2024	As at 30.09.2023	As at 31.03.2024
Cash and cash equivalents			
Cash on hand	0.17	0.13	0.78
Balances with bank in current account	0.50	0.10	0.15
Cash and cash equivalents as per Cash Flow Statement	0.67	0.23	0.93

b) The Above Cash Flow statement has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'

By Order of the Board  
Jai Mata Glass Limited

  
CHANDER MOHAN MARWAHA  
Managing Director  
DIN: 00172318

Dated: October 25, 2024  
Place: New Delhi.

