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# JASCH INDUSTRIES LIMITED

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# JASCH

**Works:**

43/5, Bahalgarh Road, P.O. Bahalgarh – 131021  
Distt. Sonapat (Haryana) INDIA  
Phone : 0130-2216666

**Email.** skverma@jasch.biz **Website.** www.jaschindustries.com,  
CIN : L24302DL1985PLC383771

JI/SE/  
31<sup>st</sup> July 2023

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

**Sub: Revised Unaudited financial results for the quarter ended on 30<sup>th</sup> June 2023**

Dear Sirs,

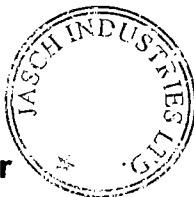
With reference to you email dated 28<sup>th</sup> July 2023 (copy attached), we are enclosing herewith:

1. Unaudited stand-alone financial results for the quarter ended on 30<sup>th</sup> June 2023 (these are the same as filed earlier).
2. Revised Unaudited consolidated financial results (after incorporating previous quarter and corresponding quarter of previous year, which were earlier left out due to an oversight).
3. Limited Review Report of the Auditors' on standalone financial results (this is the same as filed earlier).
4. Revised Limited Review Report of the Auditors' on consolidated financial results

Kindly take the same on record.

Yours faithfully,  
**For Jasch Industries Ltd**

  
**Jai Kishan Garg**  
**Managing Director**



Encl: As above

**From:** Query lodr <query.lodr@bseindia.com>  
**Sent:** 28 July 2023 18:31  
**To:** eskavee@gmail.com  
**Subject:** Discrepancies in Financial Results

To,  
The Compliance Officer/ Company Secretary  
Jasch Industries Ltd (500220)

Dear Sir/ Madam,

**Sub: Discrepancies in Financial Results**

This is with reference to the Financial Results under Regulation 33/52 of SEBI (LODR) Regulations 2015. In this regard kindly note that the exchange has observed the following discrepancies:

**Discrepancy: 1. Consolidated Results - Limited Review Report is not as per SEBI prescribed Format (Refer SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019). Submit Limited Review Report as per the prescribed format.(Point No.4 not given) for Quarter Ended - June 2023**  
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**2. Consolidated Results - Number of columns of the result should be as per SEBI Regulations. ( i.e Previous Quarter / Corroesponding Quarter Not Given) for Quarter Ended - June 2023**

You are hereby requested to rectify the aforesaid discrepancies immediately and upload rectified PDF/XBRL (as applicable) through BSE online portal at <http://listing.bseindia.com>.

For issues related to XBRL submission, you may contact Toll-free Helpline Number 93167-49660 or mail to [xbml.helpdesk@microvistatech.com](mailto:xbml.helpdesk@microvistatech.com) along with the screen shot of error and excel utility file.

In case of query, kindly write to us on [bse.soplodr@bseindia.com](mailto:bse.soplodr@bseindia.com)

Thanks & Regards

Listing Compliance Monitoring Team  
BSE Limited, MUMBAI

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This mail is classified as 'BSE - CONFIDENTIAL' by vrunda.vc on July 28, 2023 at 18:31:00.


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**STATEMENT OF STANDALONE AND CONSOLIDATED REVIEWED FINANCIAL RESULTS  
 FOR THE QUARTER ENDED 30<sup>th</sup> JUNE 2023**

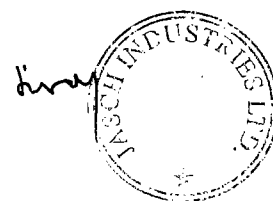
Part - 1

(Rs. in Lakh)

Sno	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.23	31.03.23	30.06.22	31.03.23	30.06.23	31.03.23	30.06.22	31.3.23
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
	<b>Income</b>								
1	Revenue from operation	5,575.87	5,453.16	6,165.62	23,351.85	5,575.87	5,453.16	6,165.62	23,351.85
2	Other income	77.68	86.07	33.39	342.97	77.68	86.07	33.39	77.68
3	<b>Total income</b>	<b>5,653.55</b>	<b>5,539.23</b>	<b>6,199.01</b>	<b>23,694.82</b>	<b>5,653.55</b>	<b>5,539.23</b>	<b>6,199.01</b>	<b>23,694.82</b>
4	<b>Expenses</b>								
	(a) Cost of materials consumed	3,301.53	3,367.29	4,352.55	15,857.40	3,301.53	3,367.29	4,352.55	15,857.40
	(b) Purchase of Stock-in-trade	-	-	-	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	180.99	(158.78)	(124.18)	(157.19)	180.99	(158.78)	(124.18)	(157.19)
	(d) Gst / Excise Duty	-	-	-	-	-	-	-	-
	(e) Employee benefits expenses	449.48	477.50	406.22	1,723.09	449.48	477.50	406.22	1,723.09
	(f) Finance Costs	29.07	29.73	18.30	95.76	29.07	29.73	18.30	95.76
	(g) Depreciation & amortization expenses	84.21	79.82	73.42	311.88	84.21	79.83	73.42	311.88
	(h) Other Expenditure								
	(i) Power and Fuel	326.14	389.06	349.07	1,532.49	326.14	389.06	349.07	1,532.49
	(ii) Store & Spares/Consumables	8.61	(2.44)	19.05	57.86	8.61	(2.44)	19.05	57.86
	(iii) Other expenditure	342.73	460.04	383.72	1,571.04	342.78	460.53	383.72	1,571.53
	<b>Total Expenses</b>	<b>4,722.77</b>	<b>4,642.23</b>	<b>5,478.16</b>	<b>20,992.33</b>	<b>4,722.82</b>	<b>4,642.72</b>	<b>5,478.16</b>	<b>20,992.82</b>
5	<b>Profit / (Loss) before exceptional item &amp; tax (3-4)</b>	<b>930.78</b>	<b>897.00</b>	<b>720.85</b>	<b>2,702.49</b>	<b>930.73</b>	<b>896.51</b>	<b>720.85</b>	<b>2,702.00</b>
6	Exceptional Item( Net )	-	-	-	5.23	-	-	-	5.23
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>930.78</b>	<b>897.00</b>	<b>720.85</b>	<b>2,697.26</b>	<b>930.73</b>	<b>896.51</b>	<b>720.85</b>	<b>2,696.77</b>
8	Less :Tax expenses								
	Current Tax	237.96	217.58	187.613	680.33	237.96	217.58	187.61	680.33
	Deferred Tax. (Credit )/ Charge.	-	22.33	-	22.33	-	22.33	-	22.33
9	<b>Profit / (Loss) for the period from continuing operations (7-8)</b>	<b>692.82</b>	<b>657.09</b>	<b>533.24</b>	<b>1,994.60</b>	<b>692.77</b>	<b>656.60</b>	<b>533.24</b>	<b>1,994.11</b>
10	<b>Profit / (Loss) from discontinued operation before tax</b>	-	-	-	-	-	-	-	-
11	Tax Expense on discontinued operation	-	-	-	-	-	-	-	-
12	<b>Profit / (Loss) from discontinued operation after tax (10-11)</b>	-	-	-	-	-	-	-	-
13	<b>Profit / (Loss) for the period (9 +12)</b>	<b>692.82</b>	<b>657.09</b>	<b>533.24</b>	<b>1,994.60</b>	<b>692.77</b>	<b>656.60</b>	<b>533.24</b>	<b>1,994.11</b>
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	-	-	-	-	-	-	-	-
	<b>Other Comprehensive Income</b>	-	-	-	-	-	-	-	-
	<b>Total Comprehensive income / (loss) for the period (13+14)</b>	<b>692.82</b>	<b>657.09</b>	<b>533.24</b>	<b>1,994.60</b>	<b>692.77</b>	<b>656.60</b>	<b>533.24</b>	<b>1,994.11</b>
15	<b>Net Profit / (Loss) attributable to</b>	<b>692.82</b>	<b>657.09</b>	<b>533.24</b>	<b>1,994.60</b>	<b>692.77</b>	<b>656.60</b>	<b>533.24</b>	<b>1,994.11</b>
	(a) Owners of the Company	692.82	657.09	533.24	1,994.60	692.77	656.60	533.24	1,994.11

*[Handwritten Signature]*  


	(b) Non-controlling interest	-	-	-	-	-	-	-	-
<b>16</b>	Other Comprehensive income	-	-	-	-	-	-	-	-
	(a) Owners of the Company	-	-	-	-	-	-	-	-
	(b) Non-controlling interest	-	-	-	-	-	-	-	-
<b>17</b>	Total comprehensive income / Loss) attributable to	<b>692.82</b>	<b>657.09</b>	<b>533.24</b>	<b>1,994.60</b>	<b>692.77</b>	<b>656.60</b>	<b>533.24</b>	<b>1,994.11</b>
	(a) Owners of the Company	<b>692.82</b>	<b>657.09</b>	<b>533.24</b>	<b>1,994.60</b>	<b>692.77</b>	<b>656.60</b>	<b>533.24</b>	<b>1,994.11</b>
	(b) Non-controlling interest	-	-	-	-	-	-	-	-
<b>18</b>	Paid-up equity share capital (Face value of ` 10/- each)	1,133.00	1,133.00	1,133.00	1,133.00	1,133.00	1133.00	1133.00	1,133.00
<b>19</b>	Reserve excluding Revaluation Reserves	10,548.46	9,855.64	8,376.49	9,855.64	10,547.91	9855.15	8376.49	9,855.15
<b>20</b>	Earnings per equity share (for continuing operation)								
	(a) Basic	6.11	5.80	4.71	17.60	6.11	5.80	4.71	17.60
	(b) Diluted	6.11	5.80	4.71	17.60	6.11	5.80	4.71	17.60
<b>21</b>	Earnings per equity share (for discontinuing operation)								
	(a) Basic	-	-	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-	-	-
<b>22</b>	Earnings per equity share								
	(a) Basic	6.11	5.80	4.71	17.60	6.11	5.80	4.71	17.60
	(b) Diluted	6.11	5.80	4.71	17.60	6.11	5.80	4.71	17.60



**Standalone And Consolidated Segment wise Revenue, Results, Assets and Liabilities for the Quarter Ended 30<sup>th</sup> June, 2023**  
(Rs. In Lakh)

	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.23	31.03.23	30.06.22	31.03.23	30.06.23	31.03.23	30.06.22	31.03.23
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>								
	a) Electronic Thickness Gauge (BTG)	1,738.19	1,619.03	1,764.92	6,984.71	1,738.19	1619.03	1764.92	6,984.71
	b) Synthetic Leather & Allied Products	3,915.36	3,920.20	4,434.09	16,710.11	3,915.36	3920.20	4434.09	16,710.11
	c) Unallocated	-	-	-	-	-	-	-	-
	Total	5,653.55	5,539.23	6,199.01	23,694.82	5,653.55	5539.23	6199.01	23,694.82
	Less: Inter-segment Revenue.	-	-	-	-	-	-	-	-
	Revenue From Operations	5,653.55	5,539.23	6,199.01	23,694.82	5,653.55	5539.23	6199.01	23,694.82
<b>2</b>	<b>Segment Result (Profit (+) / Loss (-) before Tax and Interest</b>								
	a) Electronic Thickness Gauge (BTG)	662.23	669.71	610.51	2,315.13	662.18	669.22	610.51	2,314.64
	b) Synthetic Leather & Allied Products	297.61	257.02	128.65	483.12	297.61	257.02	128.65	483.12
	c) Unallocated	-	-	-	-	-	-	-	-
	Total	959.84	926.73	739.16	2,798.25	959.79	926.24	739.16	2,797.76
	Less : (i) Interest	29.06	29.732	18.31	95.764	29.06	29.73	18.31	95.76
	(ii) Other un-allocable expenditure Net of un-allocable income	-	-	-	-	-	-	-	-
	Total Profit Before Tax	930.78	897.00	720.85	2,702.49	930.73	896.51	720.85	2,702.00
<b>3</b>	<b>Segment Assets</b>								
	a) Electronic Thickness Gauge (BTG)	7,941.02	7,569.43	6,335.46	7,569.43	7,940.59	7569.37	6335.58	7,569.37
	b) Synthetic Leather & Allied Products	7,753.07	7,815.24	7,807.67	7,815.24	7,753.07	7815.24	7807.67	7,815.24
	Total Segment Assets	15,694.09	15,384.67	14,143.13	15,384.67	15,693.66	15384.61	14143.25	15,384.61
<b>4</b>	<b>Segment Liabilities</b>								
	a) Electronic Thickness Gauge (BTG)	1,588.70	1,374.60	1,352.17	1,374.60	1,588.27	1374.54	1352.29	1,374.54
	b) Synthetic Leather & Allied Products	3,556.94	3,021.43	2,994.51	3,021.43	3,556.94	3021.43	2994.51	3,021.43
	c) Unallocated	10,548.45	10,988.64	9,796.45	10,988.64	10,548.45	10988.64	9796.45	10,988.64
	Total Segment Liabilities	15,694.09	15,384.67	14,143.13	15,384.67	15,693.66	15384.61	14143.25	15,384.61

**Notes :**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22<sup>nd</sup> July 2023. The Statutory Auditors of the Company have carried out a limited review of these financial results. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS).
- Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.
- The Financial results of the Company have been consolidated with that of Jasch Gauging Technologies Ltd, its wholly owned subsidiary.

Sonipat, 22nd July 2023

For Jasch Industries Ltd  
Sd/- (J. K. GARG)  
CHAIRMAN & MANAGING DIRECTOR  
J.K. Garg  
Chairman &  
Managing Director



# ARORA & CHOUDHARY ASSOCIATES

CHARTERED ACCOUNTANTS

8/28, W.E.A., Abdul Aziz Road, Karol Bagh, New Delhi - 110 005

Phone : +91-11-28750794, 41451114 Fax : +91-11-28750796

E-mail : choudhary.vk@gmail.com

Website : www.arorachoudhary.com

To

The Board of Directors  
Jasch Industries Limited,  
502,Block-C, NDM-2,  
NSP, Pitampura  
Delhi - 110034

Dear Sirs,

Re. : Limited Review Report of the Unaudited Standalone Financial Results for the quarter ended on June 30, 2023.

We have reviewed the accompanying Statement of Unaudited Financial Results of Jasch Industries Ltd ("the Company") for the quarter ended on June 30, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No CIR/CFD/CMDI/80/2019 dated 19<sup>th</sup> July, 2019 ("the Circular"). 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 these financial statements based on our review.

The 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 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 issue a report on the Statement based on our review.

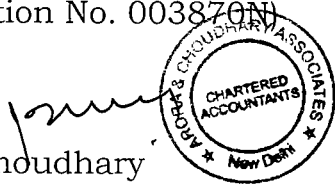
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and 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 analytical procedures 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 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 has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 Arora & Choudhary Associates.  
Chartered Accountants  
(Firm Registration No. 003870N)



CA. Vijay K. Choudhary  
(Partner)  
Membership No. 81843  
UDIN : 23081843BGSOBC5210

Place : New Delhi  
Date : 22<sup>nd</sup> July, 2023





(REVISED REPORT PURSUANT TO BSE EMAIL DATED 28-07-2023 )

Independent Auditor's Review Report on Consolidated Unaudited Quarterly 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  
JASCH INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of JASCH INDUSTRIES LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended and for the period from April 1<sup>st</sup>, 2023 to June 30<sup>th</sup>, 2023 ("the Statement"), being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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 Company Act, 2013 (the Act) SEBI Circular CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 (hereinafter referred to as 'the SEBI Circular), 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. A review of interim financial information consists of making inquiries 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 specified under section 143 (10) of the Act, 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

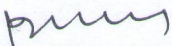
4. The Statement includes the results of the following entities : Jasch Gauging Technologies Limited (Company incorporated in India a Wholly Owned Subsidiary)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on consideration of the review reports in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, prescribed under section 133 of the Act the SEBI Circular and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.
6. Our Conclusion is not modified in respect of this matter.
7. We did not review the interim financial statement of Jasch Gauging Technologies Ltd., whose interim financial statement reflects total revenue of Rs. Nil and total net (loss) after tax of Rs. 00.05 lakh and total comprehensive loss of Rs. 00.05 lakh for the quarter ended 30<sup>th</sup> June, 2023 for the period from April 1<sup>st</sup>, 2023 to June 30<sup>th</sup> 2023 as considered in the statement. These interim financial statements have been reviewed by other auditor whose review report have been furnished to us by the management, and our conclusion so far as it relates to the amounts and disclosures included in respect of the subsidiary in based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the report of the other auditor.

For Arora & Choudhary Associates.  
Chartered Accountants  
(Firm Registration No. 003870N)

  
CA. Vijay K. Choudhary  
(Partner)  
Membership No. 81843  
UDIN : 23081843BGSOBH9382

Place : New Delhi  
Date : 31<sup>st</sup> July, 2023