

**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 Half Year ended December 31, 2023, 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  
Date: 2024.02.13  
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**Surendra Sureka**  
**(Partner)**  
**M. No. 119433**  
**UDIN: 24119433BKEGJY8399**

**Place: Mumbai**  
**Date: 13.02.2024**

JATTASHANKAR INDUSTRIES LIMITED

STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2023

PART - 1							(Rs. In Lakh)
SR. NO.	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 months ended in previous year	Year to date figure for current period ended	Year to date figure for previous year ended	Previous year ended
		31.12.2023	30.09.2023	31.12.22	31.12.2023	31.12.22	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(audited)
1	a) Net Sales / Income from Operations (Excluding Branch Transfer) (Net of Excise Duty)	345.42	468.90	301.15	1,236.95	1,295.84	1,573.78
	b) Other Operating Income	-	-	-	-	-	-
	<b>Revenue from operations (net)</b>	<b>345.42</b>	<b>468.90</b>	<b>301.15</b>	<b>1236.95</b>	<b>1,295.84</b>	<b>1573.78</b>
2	Other Income	19.65	18.52	18.71	64.23	45.00	59.42
3	<b>Total Revenue (1+2)</b>	<b>365.07</b>	<b>487.42</b>	<b>319.86</b>	<b>1,301.18</b>	<b>1,340.84</b>	<b>1,633.20</b>
4	<b>Expenses</b>						
	a. Cost of Material Consumed	265.82	355.03	249.66	932.53	965.12	1180.01
	b. Purchase of Traded Goods	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	0.56	1.78	(12.67)	4.94	1.88	1.70
	d. Employee benefits expense	43.16	59.63	33.71	154.26	138.88	195.21
	e. Finance Costs	-	0	-	-	-	0.00
	f. Depreciation and Amortisation expense	6.06	6.07	6.65	18.20	19.33	25.74
	g. Other Expenses	28.73	50.49	40.82	134.75	136.28	151.06
	<b>Total Expenses</b>	<b>344.33</b>	<b>473.00</b>	<b>318.17</b>	<b>1,244.68</b>	<b>1,261.49</b>	<b>1,553.72</b>
5	<b>Profit from Operations before exceptional and Extraordinary items and Tax (3 - 4)</b>	<b>20.74</b>	<b>14.42</b>	<b>1.69</b>	<b>56.50</b>	<b>79.35</b>	<b>79.48</b>
6	Exceptional Items - Expenditure / (Income)	-	-	-	-	-	-
7	<b>Profit from ordinary activities before Extraordinary items and Tax (5 - 6)</b>	<b>20.74</b>	<b>14.42</b>	<b>1.69</b>	<b>56.50</b>	<b>79.35</b>	<b>79.48</b>
8	Extraordinary Items	-	-	-	-	-	-
9	<b>Profit from Ordinary Activities before tax (7 - 8)</b>	<b>20.74</b>	<b>14.42</b>	<b>1.69</b>	<b>56.50</b>	<b>79.35</b>	<b>79.48</b>
10	<b>Tax Expense (Net Of Mat Credit Entitainment)</b>						
	(i) Current Tax	1.54	0.86	1.08	3.50	20.15	26.97
	(ii) Deferred Tax	-	-	-	-	-	-
11	<b>Net Profit (Loss) from continuing operations(after tax) (9-10)</b>	<b>19.20</b>	<b>13.56</b>	<b>0.61</b>	<b>53.00</b>	<b>59.20</b>	<b>52.51</b>
12	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
13	Tax Expense of discontinuing operations	-	-	-	-	-	-
14	<b>Profit (Loss) from discontinuing operations(after tax) (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit (Loss) for the period (11+14)</b>	<b>19.20</b>	<b>13.56</b>	<b>0.61</b>	<b>53.00</b>	<b>59.20</b>	<b>52.51</b>
16	Other Comprehensive Income (OCI)	-	-	-	-	-	-
17	<b>Total Comprehensive Income</b>	<b>19.20</b>	<b>13.56</b>	<b>0.61</b>	<b>53.00</b>	<b>59.20</b>	<b>52.51</b>
18	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	438.71	438.71	438.71	438.71	438.71	438.71
19	Other Equity						1142.00
20	Earning Per Equity Share:						
	(a) Basic	0.44	0.31	0.01	1.21	1.35	1.20
	(b) Diluted	0.44	0.31	0.01	1.21	1.35	1.20

Notes:

- The above results were reviewed by Audit Committee and thereafter approved and taken on record in the meeting of the Board of Directors of the Company held on 13th February 2024
- The "Limited Review" of the Financial Results for the quarter ended 31st December, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, has been carried out by the Statutory Auditors
- 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 amendment rules thereafter.
- Company operates in One segment of Manufacturing of Yarn & Elastic Tape.
- Figures of previous period have been restated /regrouped wherever necessary to make them comparable.

Date: 13.02.2024

Place: Mumbai

For Jattashankar Industries Limited

*J.S. Poddar*  
Jattshankar Poddar  
Managing Director

