

12.08.2024

To,
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Script Code- 530711

Sub.: Outcomes of Board Meeting held today on 12th of August, 2024 & Financial Results

Dear Sir/Madam,

In continuation of our intimation letter dated 03.08.2024 and pursuant to regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure requirements) regulation, 2015, this is to inform you that on the recommendation of Audit Committee, the Board of Directors of the Company at the meeting held today on **Monday, 12th August, 2024**, have approved the **un-audited Financial Results for the Quarter ended on 30.06.2024.**

Pursuant to regulation 30 & 33 as above, please find attached the:

- Un-audited Financial Results for the quarter ended on June 30, 2024 signed by Mr. Ashish Aggarwal, Managing Director of the Company; and
- Limited Review Report from Statutory Auditors of the Company, M/s K A S G & CO., Chartered Accountants on the aforesaid financial results, and

The Board Meeting commenced at 03.00 pm and concluded at 7.45 pm.

You are requested to kindly take the same on record and oblige.

Thanking you.

Yours Sincerely,
For **Jagan Lamps Limited**

Pratyus Kumar
Company Secretary & Compliance Officer

Encl.: as above

JAGAN LAMPS LTD.

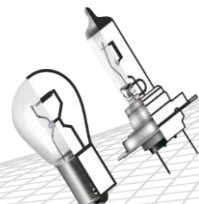
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Website : www.jaganlamps.com

CIN : L31501HR1993PLCO33993





KASG & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Jagan Lamps Limited**




1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of Jagan Lamps Limited (the Company") for the quarter ended June 30, 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").
2. 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, ('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 and in compliance with Regulation 33 of the Listing Regulations. 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 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 Statements are free of material misstatement. A review of interim financial information consists of making enquiries, 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K A S G & Co.
Chartered Accountants
Firm Registration Number: 002228C



Vipin Goel
(Partner)
Membership Number: 512694
UDIN: 24512694BKAAOY2650

Place: New Delhi
Date: August 12, 2024

 D-4/210, Safeway House, D-Block, Central Market,
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(Figures in Lakhs)

Statement of Audited Standalone Financial Results for the Quarter Ended June 30, 2024

	Particulars	For The Quarter Ending On			For The Year Ending On
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	(Refer Notes Below)				
	Income				
I	(a) Net Revenue from operations	1,052.40	1,411.90	1,034.17	5,117.23
II	(b) Other income	10.20	18.02	14.23	68.11
III	Total Income (I + II)	1,062.60	1,429.92	1,048.40	5,185.34
	Expenses				
	(a) Cost of materials consumed	743.11	988.21	747.64	3,838.13
	(b) Change in inventories of finished goods, work-in-progress and stock in trade (Increase)/decrease	15.37	32.48	1.20	(61.15)
	(c) Employee benefits expense	106.29	125.49	118.14	496.90
	(d) Finance Costs	11.10	7.44	4.55	21.91
	(e) Depreciation and amortisation expense	34.58	33.33	33.50	135.14
	(f) Other expenses	99.63	91.99	74.28	361.66
IV	Total expenses	1,010.08	1,278.93	979.30	4,792.59
V	Profit / (Loss) before exceptional items and tax(III - IV)	52.53	151.00	69.09	392.75
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before tax (V - VI)	52.53	151.00	69.09	392.75
VIII	Tax expense				
	Current Tax	15.93	37.91	19.26	100.86
	Deferred Tax	(0.48)	(0.65)	(1.57)	(1.79)
IX	Profit / (Loss) for the period	37.07	113.74	51.41	293.68
X	Other Comprehensive Income/(Expense)				
	(a) Items that will not be reclassified to Profit or Loss (net of tax)				
	- Remeasurements of gain/(loss) on defined benefit plan	-	3.04	-	3.04
	- Income tax relating to items that will not be reclassified to profit or loss	-	(0.76)	-	(0.76)
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-
	Total - Other Comprehensive Income	-	2.27	-	2.27
XI	Total Comprehensive Income for the Period (IX + X) comprising Profit/ (Loss) and other Comprehensive Income for the Period	37.07	116.01	51.41	295.96
	Equity Share Capital (Face Value of Rs. 10 /- each)	729.52	729.52	729.52	729.52
	Reserves (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the Previous Year				2,299.21
XII	Earnings per equity share:				
	(a) Basic	0.51	1.56	0.70	4.02
	(b) Diluted	0.51	1.56	0.70	4.02

NOTES:

- 1 The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as prescribed under section 133 of the Companies Act 2013, regulation 33 of the SEBI (LODR) Regulation, 2015 and other recognized accounting practices and the policies to the extent applicable.
- 2 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12th Aug 2024. The statutory auditors have expressed an unmodified audit opinion.
- 3 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the limited review published year to date figures upto the end of third quarter ended December 31, 2023 of the financial year ended March 31, 2024.
- 4 The Business activity of the Company falls with in a single primary business segment and there are no reportable segments.
- 5 Figures for the corresponding period have been regrouped/ recasted/rearranged wherever necessary to make them comparable.
- 6 The audited results of the Company for the quarter ended June 30, 2024 are available on the Company's website (www. Jaganlamps.com) and on the website of BSE (www.bseindia.com).

Date: 12th Aug, 2024
Place: Kundli



For & on behalf of the Board of Directors

Ashish Aggarwal
Ashish Aggarwal
(Managing Director)
DIN: 01837337