# J G INDUSTRIES LIMITED

CIN: L15141WB1983PLC035931
Regd. Office.: 36/1AGorcha Road Kolkata (West Bengal)- 700019
Email: jgindustriesltd@yahoo.in Phone: +91-94253-45826
Website: https://www.jg-industries.org

**Date: 13th February, 2024**

To
The Company Secretary
Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata — 700001

Dear Sir,

**Subject: Submission compliances for the Quarter ended 31st December, 2023**

With reference to above subject, we are enclosing herewith the following documents:

- Unaudited Financial Results along with Limited Review Report from the Statutory Auditor of the Company under regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended 31st December, 2023.

The 07th Board Meeting was commenced at 11:00 AM and Concluded at 12:45 PM.

Please acknowledge the same.
Thanking You

**Yours faithfully**
**For J G Industries Limited**

For J G Industries Limited

Company Secretary

**CS Sakshi Rai**
**Company Secretary**
**Cum Compliance officer**
**(M.No. A65624)**
**Encl: a/a**

ANKIT TRISHA AND COMPANY
CHARTERED ACCOUNTANTS

CA ANKIT MITTAL
CA TRISHA MITTAL

# Limited Review Report

To,
The Board of Directors,
J.G. Industries Limited,
36/1A, Gorcha Road,
Kolkata-700019 (WB)

1. We have reviewed the accompanying statement of unaudited financial results of **J.G. Industries Limited** ('the company') for the quarter and Nine months ended **31st Dec 2023** ('the statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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.

2. 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 provides less .assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. 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 (Ind-AS) specified under Section 133 of the Companies Act,2013 and SEBI circular number CIR/CFD/FAC/62/2016 dated July 05, 2016 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.

Date : 13/02/2024
Place:- Kota

For Ankit Trisha And CompanyDate:
Chartered Accountants
FRN NO. 023850C

ANKIT TRISHA AND COMPANY
FRN
KOTA
023850C
CHARTERED ACCOUNTANTS

CA. Ankit Mittal
Partner
Membership Number 423444
UDIN:-24423444BKEADM3316

1-G-44, Mahaveer Nagar Ext. Near LBS School, Kota (Raj.)
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## Statement of Unaudited Standalone Financial Results for the quarter ended 31st December 2023

(Rs. in Lacs except EPS data)

| S. No. | 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 | | Audited |
| I | Income | | | | | | |
| i | Revenue from Operations | 2.26 | - | - | 2.26 | 0.48 | 5.81 |
| ii | Other Income | 0.00 | 0.04 | 0.00 | 0.05 | 0.03 | 0.03 |
| | **Total Revenue (I)** | **2.26** | **0.04** | **0.00** | **2.31** | **0.51** | **5.84** |
| II | **Expenses** | | | | | | |
| a | Cost of materials consumed | - | - | - | - | - | - |
| b | Purchase of Stock-in-Trade | - | - | - | - | - | 0.25 |
| c | Changes in inventories of finished goods, stock-in-trade and work-in-progress | - | - | - | - | - | - |
| d | Employee benefits expense | - | - | - | - | 0.09 | 0.09 |
| e | Finance costs | 0.00 | 0.01 | 0.03 | 0.02 | 0.05 | 0.11 |
| f | Depreciation and amortisation expense | - | - | - | - | - | - |
| g | Other expenses | 148.08 | 4.88 | 0.23 | 154.39 | 0.26 | 379.79 |
| | **Total expenses (II)** | **148.08** | **4.89** | **0.26** | **154.41** | **0.40** | **380.23** |
| III | **Profit/(loss) before exceptional items and tax (I-II)** | **(145.82)** | **(4.85)** | **(0.26)** | **(152.10)** | **0.11** | **(374.40)** |
| IV | Exceptional Items | - | - | - | - | - | - |
| V | **Profit/ (loss) before tax(III-IV)** | **(145.82)** | **(4.85)** | **(0.26)** | **(152.10)** | **0.11** | **(374.40)** |
| VI | Tax expense: | | | | | | |
| | (1) Current tax | 0.02 | - | - | 0.02 | - | 0.62 |
| | (2) Deferred tax | - | - | - | - | - | - |
| VII | **Profit/(loss) for the period (V-VI)** | **(145.84)** | **(4.85)** | **(0.26)** | **(152.12)** | **0.11** | **(375.02)** |
| VIII | **Other Comprehensive Income** | - | - | - | - | - | - |
| IX | Total Comprehensive Income for the period (VII+VIII) Comprising Profit (Loss) and Other comprehensive Income for the period ) | **(145.84)** | **(4.85)** | **(0.26)** | **(152.12)** | **0.11** | **(375.02)** |
| X | **Paid-up equity share capital** (Face value: Rs.10/- per share) | **74.32** | **74.32** | **74.32** | **74.32** | **74.32** | **74.32** |
| XI | Earnings per equity share | | | | | | |
| | (1) Basic | (19.62) | (0.65) | (0.03) | (20.47) | 0.01 | (50.46) |
| | (2) Diluted | (19.62) | (0.65) | (0.03) | (20.47) | 0.01 | (50.46) |

Notes:

1 **The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13/02/2024.**

2 **The figures for the corresponding previous quarter have been restated / regrouped whenever necessary, to make them comparable. The figures of last quarter are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the current financial year.**

3 **The compay is holding mainly unquoted investments and determination of fair value at the end of each quarter is not possible in absence of any quotation, so the same is carried out only at the end of the financial year.**

ANKIT TRISHA AND COMPANY * CHARTERED ACCOUNTANTS * FRN KOTA 023850C

Place: Mumbai
Date: 13/02/2024

For J G Industries Limited

PAVITHRAN THAYYIL KUTTAPPAI
DIRECTOR
DIN: 08253080

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## Statement of Assets and Liabilities

(Rs. in Lakhs, unless otherwise stated)

| | Particulars | As at 31.12.2023 | As at 31.03.2023 |
|---|---|---|---|
| I | **ASSETS** | | |
| | **Non-current assets** | | |
| (a) | Property, plant and equipment | - | - |
| (b) | Capital work-in-progress | - | - |
| (c) | Investment property | - | - |
| (d) | Other Intangible assets | - | - |
| (e) | **Financial assets** | | |
| | (i) Investments | 867.77 | 1,202.81 |
| | (ii) Loans | - | - |
| | (iii) Other financial assets | - | - |
| (f) | Deferred tax assets (net) | - | - |
| (g) | Other non-current assets | - | - |
| | **Total non-current assets** | **867.77** | **1,202.81** |
| | **Current assets** | | |
| (a) | Inventories | - | - |
| (b) | **Financial assets** | | |
| | (i) Investments | - | - |
| | (ii) Trade receivables | 0.26 | 0.26 |
| | (iii) Cash and cash equivalents | 2.73 | 4.99 |
| | (iv) Bank balance other than above | - | - |
| | (v) Loans | 184.75 | - |
| | (vi) Other financial assets | - | - |
| (c) | Current Tax Assets (Net) | 0.23 | - |
| (d) | Other current assets | - | - |
| | **Total current assets** | **187.97** | **5.25** |
| | **Total assets** | **1,055.73** | **1,208.06** |
| II | **EQUITY AND LIABILITIES** | | |
| | **Equity** | | |
| (a) | Equity share capital | 74.32 | 74.32 |
| (b) | Other equity | 978.46 | 1,130.58 |
| | **Total equity** | **1,052.77** | **1,204.89** |
| | **Liabilities** | | |
| | **Non-current Liabilities** | | |
| (a) | Financial liabilities | | |
| | (i) Borrowings | - | - |
| | (ii) Other financial liabilities | - | - |
| (b) | Deferred tax liabilities (Net) | - | - |
| (c) | Other non-current liabilities | - | - |
| (d) | Provisions | - | - |
| | **Total non-current Liabilities** | - | - |
| | **Current Liabilities** | | |
| (a) | **Financial Liabilities** | | |
| | (i) Borrowings | 2.14 | 1.95 |
| | (ii) Trade payables | - | - |
| | (iii) Other financial liabilities | - | - |
| (b) | Other current liabilities | 0.82 | 0.90 |
| (c) | Current Tax Liabilities (Net) | - | 0.32 |
| (d) | Provisions | - | - |
| | **Total Current Liabilities** | **2.96** | **3.17** |
| | **Total Equity and Liabilities** | **1,055.73** | **1,208.06** |

ANKIT TRISHA AND COMPANY * CHARTERED ACCOUNTANTS * FRN KOTA 023850C

Place: Mumbai
Date: 13/02/2024

For J G Industries Limited

PAVITHRAN THAYYIL KUTTAPPAI
DIRECTOR
DIN: 08253080

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## Cash Flow statement for the Period ended 31st December 2023

(Rupees in Lakhs)

| | Particulars | For the period ended 31.12.2023 | For the period ended 31.12.2022 |
|---|---|---|---|
| 1 | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | Net Profit before taxation | (152.10) | 0.11 |
| | Adjustment for: | | |
| | Dividend Received | (0.04) | (0.03) |
| | Profit/Loss on Sale of investments | - | - |
| | **Operating Profit before Working Capital Changes** | (152.14) | 0.08 |
| | Increase/Decrease in Trade and Other Receivables | (0.55) | 0.03 |
| | Increase/Decrease in Trade Payables | (0.08) | (0.52) |
| | Increase/Decrease in Loans and Advances | (185.45) | - |
| | **Cash generated from Operations** | (338.23) | (0.41) |
| | Income Tax | (0.02) | - |
| | **NET CASH FLOW FROM OPERATING ACTIVITIES** | (338.24) | (0.41) |
| 2 | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | Sale of investment | 335.04 | - |
| | Dividend received | 0.04 | 0.03 |
| | **NET CASH FLOW FROM INVESTING ACTIVITIES** | 335.09 | 0.03 |
| 3 | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Increase/Decrease in Borrowings | 0.89 | 0.35 |
| | **NET CASH FLOW FROM FINANCING ACTIVITIES** | 0.89 | 0.35 |
| | **NET INCREASE IN CASH AND CASH EQUIVALENTS** | (2.26) | (0.04) |
| | **Cash and Cash Equivalents at the beginning of the period** | 4.99 | 0.11 |
| | **Cash and Cash Equivalents at the end of the period** | 2.73 | 0.08 |

For J G Industries Limited

PAVITHRAN THAYYIL KUTTAPPAI
DIRECTOR
DIN: 08253080

ANKIT TRISHA AND COMPANY * CHARTERED ACCOUNTANTS * FRN KOTA 023850C

Place: Mumbai
Date: 13/02/2024