# Jagatjit Industries Limited

4th Floor, Bhandari House 91,
Nehru Place, New Delhi – 110019
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To,
The BSE Limited
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P J Towers, Dalal Street,
Fort, Mumbai – 400 001

17th May, 2025

**Sub : Integrated Filing (Financial) for the quarter and year ended 31st March, 2025 - Scrip Code No. 507155**

1. Regulation 30: Outcome of the Board Meeting and disclosure of material events under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and

2. Regulation 33: Audited Financial Results of the Company (both standalone and consolidated) for the quarter and year ended on 31st March, 2025

Dear Sir/Madam,

In continuation to our letter dated 13th May, 2025, we wish to inform you that pursuant to applicable provisions of SEBI LODR Regulations, the Board of Directors at their meeting held today i.e. 17th May, 2025 inter alia, considered and approved the Audited, Standalone and Consolidated, Financial Results of the Company for the quarter and year ended on 31st March, 2025.

**In terms of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that, the Statutory Auditors of the Company, M/s V P Jain & Associates, Chartered Accountants, New Delhi have given unmodified opinion on the Annual Audited Standalone and Consolidated Financial Results of the Company for the financial year ended on 31st March, 2025.**

Copy of the aforesaid results along-with Auditors Report with unmodified opinions on the aforesaid Audited Financial Results (standalone and consolidated) issued by M/s V P Jain & Associates, Chartered Accountants, Statutory Auditors of the Company are enclosed herewith.

The financial results will be published in the newspaper in terms of Regulaiton 47 of the SEBI Listing Regulations and the results in prescribed format will be uploaded on the website of the Company at www.jagatjit.com.

The Board meeting commenced at 3.00 P.M. and concluded at 4.35 P.M. You are requested to kindly take the above information on records.

Yours faithfully,
**For Jagatjit Industries Limited**

Jagatjit Industries Limited New Delhi

**Roopesh Kumar**
**Company Secretary & Compliance Officer**
**ICSI M No.F10058**

Encl : as above

# V.P.JAIN & ASSOCIATES

*Chartered Accountants*

Ambika Bhawan, F-1, First Floor,
4658-A/21, Ansari Road, Darya Ganj, New Delhi – 110002
**Phone:** 9650992753
email id-info1vpj@gmail.com


## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

To
The Board of Directors of Jagatjit Industries Limited,
4th Floor, Bhandari House,
91, Nehru Place,
New Delhi-110019

**Opinion**

We have audited the accompanying standalone financial results of **Jagatjit Industries Limited** (the "Company") for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of the Listing Regulations in this regard; and

(ii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2025.

**Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial



statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is fee from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and



obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in financial results or, if such disclosures are inadequate, to modify our opinion. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations.

*For **V. P. Jain &** **Associates***
*Chartered Accountants*
Firm's registration number: 015260N




**Sarthak Madaan**
*Partner*
Membership number: 547131

Place: New Delhi
Date: 17.05.2025
**UDIN: 25547131BMOVAL6108**

# JAGATJIT INDUSTRIES LIMITED

Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab)
Corporate Identity Number : L15520PB1944PLC001970
Phones: (0181) 2783117 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

(Rs. In Lakhs)

## AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

| S. No. | Particulars | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | | Audited Refer Note 8 | Unaudited | Audited Refer Note 8 | Audited | Audited |
| 1 | **Income from operations** | | | | | |
| | (a) Revenue from operations (Gross of excise duty) | 15,053 | 16,013 | 16,219 | 64,225 | 70,816 |
| | (b) Other income | 903 | 1,020 | 608 | 2,809 | 2,616 |
| | **Total income** | **15,956** | **17,033** | **16,827** | **67,034** | **73,432** |
| 2 | **Expenses** | | | | | |
| | (a) Cost of materials consumed | 7,337 | 8,255 | 7,878 | 31,869 | 33,775 |
| | (b) Purchase of stock in trade | 335 | 336 | 317 | 1,347 | 1,385 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 679 | (424) | 88 | 527 | (658) |
| | (d) Excise duty | 3,518 | 4,142 | 3,204 | 15,075 | 15,071 |
| | (e) Employee benefits expense | 1,595 | 1,750 | 1,810 | 7,102 | 7,263 |
| | (f) Finance cost | 727 | 712 | 647 | 2,802 | 2,604 |
| | (g) Depreciation and amortisation expense | 228 | 234 | 237 | 927 | 975 |
| | (h) Other expenses | 2,197 | 2,456 | 2,445 | 9,690 | 12,046 |
| | **Total expenses** | **16,616** | **17,461** | **16,626** | **69,339** | **72,461** |
| 3 | **Profit/(Loss) before exceptional items and taxes (1-2)** | **(660)** | **(428)** | **201** | **(2,305)** | **971** |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | **Profit/(Loss) before tax (3-4)** | (660) | (428) | 201 | (2,305) | 971 |
| 6 | Tax expense | | | | | |
| | Income tax adjustment related to earlier years | - | - | - | - | - |
| 7 | **Net Profit/(Loss) after tax ( 5±6) from continuing operations** | **(660)** | **(428)** | **201** | **(2,305)** | **971** |
| 8 | Net Profit/(Loss) from discontinued operations | (6) | (5) | (3) | (23) | (23) |
| 9 | **Net Profit/(Loss) after tax** | **(666)** | **(433)** | **198** | **(2,328)** | **948** |
| 10 | **Other Comprehensive Income / ( Loss)** | | | | | |
| | Fair value changes on Equity Instruments | - | - | 2 | (1) | 4 |
| | Re-measurement gains/(losses) on defined benefit plans | (98) | 36 | 37 | 9 | 142 |
| | | **(98)** | **36** | **39** | **8** | **146** |
| 11 | **Total Comprehensive Income for the period** | **(764)** | **(397)** | **237** | **(2,320)** | **1,094** |
| 12 | Paid-up Equity Share Capital ( Face Value of the Share is Rs.10/- each) | 4,678 | 4,678 | 4,666 | 4,678 | 4,666 |
| 13 | Other Equity (excluding revaluation reserves) | | | | - | |
| 14.i | **Earnings per share (for continuing operations)** | | | | | |
| | **(of Rs. 10/- each) (not annualised for the quarter):** | | | | (23,842) | (21,622) |
| | (a) Basic | (1.41) | (0.92) | 0.43 | (4.93) | 2.09 |
| | (b) Diluted | (1.40) | (0.91) | 0.43 | (4.88) | 2.07 |
| 14.ii | **Earnings per share (for discontinued operations)** | | | | | |
| | **(of Rs. 10/- each) (not annualised for the quarter):** | | | | | |
| | (a) Basic | (0.01) | (0.01) | (0.01) | (0.05) | (0.05) |
| | (b) Diluted | (0.01) | (0.01) | (0.01) | (0.05) | (0.05) |
| 14.iii | **Earnings per share** | | | | | |
| | **(of Rs. 10/- each) (not annualised for the quarter):** | | | | | |
| | (a) Basic | (1.43) | (0.93) | 0.42 | (4.98) | 2.04 |
| | (b) Diluted | (1.42) | (0.92) | 0.42 | (4.93) | 2.02 |

See accompanying notes to the standalone financial results

V.P. Jain & Co. Chartered Accountants

Jagatjit Industries Limited New Delhi

**NOTES-**

1 The audited standalone financial results of the Company for the quarter and year ended 31st March 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 17.05.2025 and have been audited by the statutory auditors of the company who have expressed an unmodified report on these results.

2 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

3 Other income includes Rs. 729 Lakhs representing write back of old security deposit received from a franchisee partner in earlier years considered no longer payable .

4 Contingent Liabilities - Claims against the company not acknowledged as debts - Rs 1252 Lakhs as on 31.03.2025 as certified by the management.

5 During the financial year 2017-18, the Company entered into an agreement of sale for development and disposal thereafter a part of leasehold land of Glass division at Sahibabad due to discontinuity of operations. In pursuance of the said agreement as amended from time to time, the Company has received a sum of Rs 5787 Lakhs (P.Y. Rs 5351 Lakhs) towards part performance of the agreement. The approval from UPSIDA has been received for sub division of the plots. The revenue of the same will be recognized at the time of completion of performance and transfer/ sales of plots.

6 As per Ind AS 108, operating segment is a component of the company that engages in the business activities whose operating activities are regularly reviewed by the Company's Chief Operating Decision Maker (CODM) to make decision about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Accordingly, the Company has identified its operating segments as below:

(a) Beverages: Segment includes manufacturing and supply of Grain Based Extra Natural Alcohol, bottled Indian Made Foreign Liquor, Country Liquor, Industrial Alcohol and Sanitizer.
(b) Food: Segment includes manufacturing and supplies of food products and providing job work services for manufacture of food products.
(c) Others: Segment includes trading of petroleum products.
The Company's CODM does not review assets and liabilities for each operating segment separately, hence segment disclosures relating to total assets and liabilities have not been furnished.

7 During the year ended 31.03.2025 options numbering to 1,19,025 (fair value Rs 69 Lakhs) have been exercised at the end of the vesting period. Total number of options existing under the stock incentive plan as on 31.03.2025 is 4,63,834 (fair value Rs 299 Lakhs). An amount of Rs. 90 Lakhs pertaining to the year ended 31.03.2025 in respect of options granted in the earlier years has been accounted for as employee benefit expenses and a corresponding Reserve has been created for the same.

8 The Figures for quarter ended 31.03.2025/31.03.2024 are balancing figures between the audited figures of the full financial year upto 31.03.2025/31.03.2024 and the unaudited published year to date figures up to 31.12.2024/31.12.2023, being the date of the end of third quarter of the respective financial year, which were subjected to limited review.

9 Figures for the previous reporting period have been regrouped/reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification/disclosure.

**FOR AND ON BEHALF OF JAGATJIT INDUSTRIES LTD**

**RAVI MANCHANDA**
**(MANAGING DIRECTOR)**
**DIN:00152760**

Jagatjit Industries Limited
New Delhi

**Date: 17.05.2025**
**Place: New Delhi**

# JAGATJIT INDUSTRIES LIMITED

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Phones: (0181) 2783117 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

(Rs. In Lakhs)

## AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31, 2025

| S. No. | Particulars | As at 31.03.2025 Audited | As at 31.03.2024 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | Property, plant and equipment | 35,754 | 36,124 |
| | Capital work in progress | 19,077 | 758 |
| | Investment properties | 1,617 | 1,663 |
| | Financial assets | | |
| | - Investments | 27 | 28 |
| | - Trade receivable | 695 | 535 |
| | - Loans | 124 | 329 |
| | - Other financial assets | 964 | 1,411 |
| | Other non-current assets | 440 | 4,511 |
| | **Total non-current assets** | **58,698** | **45,359** |
| 2 | **Current assets** | | |
| | Inventories | 5,037 | 6,282 |
| | Financial assets | | |
| | - Trade receivables | 2,113 | 3,606 |
| | - Loans | 48 | 79 |
| | - Cash and cash equivalents | 29 | 71 |
| | - Bank balances other than above | 53 | 3,119 |
| | - Other Financial assets | 323 | 318 |
| | Other current assets | 4,575 | 1,679 |
| | Assets classified as held for sale | 908 | 617 |
| | **Total current assets** | **13,086** | **15,771** |
| | **Total Assets** | **71,784** | **61,130** |
| B | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | Equity share capital | 4,678 | 4,666 |
| | Other equity | 626 | 2,857 |
| | **Total equity** | **5,304** | **7,523** |
| | **Liabilities** | | |
| 2 | **Non-current liabilities** | | |
| | Financial liabilities | | |
| | - Borrowings | 37,982 | 25,696 |
| | - Other financial liabilities | 3,454 | 4,540 |
| | Provisions | 1,816 | 1,705 |
| | Other non current liabilities | 1,260 | 1,716 |
| | **Total non-current liabilities** | **44,512** | **33,657** |
| 3 | **Current liabilities** | | |
| | Financial liabilities | | |
| | - Borrowings | 2,119 | 1,312 |
| | - Trade payables | | |
| | Outstanding dues of Micro enterprises and Small enterprises | 251 | 181 |
| | Outstanding dues of other than Micro enterprises and Small enterprises | 8,233 | 7,643 |
| | - Other financial liabilities | 3,377 | 2,978 |
| | Provisions | 357 | 567 |
| | Other current liabilities | 7,631 | 7,269 |
| | **Total current liabilities** | **21,968** | **19,950** |
| | **Total equity and liabilities** | **71,784** | **61,130** |

Chartered Accountants

Jagatjit Industries Limited New Delhi

# JAGATJIT INDUSTRIES LIMITED

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Phones: (0181) 2783117 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

(Rs. In Lakhs)

## Audited Standalone Cash Flow Statement for the Year ended March 31, 2025

| | Particulars | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|---|---|---|
| | | Audited | Audited |
| A. | **Cash flow from operating activities:** | | |
| | Net profit/ (loss) for the period after tax | (2,328) | 948 |
| | Adjustments for: | | |
| | Rent from investment properties | (1,226) | (1,021) |
| | Fair valuation of investments | - | - |
| | Employee Stock option expenses | 90 | 151 |
| | Depreciation | 927 | 975 |
| | Interest expense | 2,802 | 2,604 |
| | Interest income | (93) | (101) |
| | (Profit)/Loss on sale of properties, plant and equipment (net) | 48 | (7) |
| | Fixed Assets written off | - | 1 |
| | Profit on sale of Investment | - | (102) |
| | Bad debts/advances/stock written off | 311 | 43 |
| | Allowance for expected credit loss | 462 | 10 |
| | Provision for obsolete/damaged inventory | 5 | 10 |
| | Liability/provisions no longer required written back | (1,304) | (518) |
| | Provision for Gratuity & Leave Encashment & others | (99) | (88) |
| | **Operating profit before working capital changes** | **(405)** | **2,905** |
| | **Changes in working capital** | | |
| | Trade receivables | 1,303 | (1,406) |
| | Other financial assets and other assets | (2,960) | (1,359) |
| | Inventories | 1,241 | (1,873) |
| | Trade payables | 669 | 3,061 |
| | Financial liabilities, other liabilities and provisions | (382) | 1,715 |
| | **Cash generated from operations** | **(534)** | **3,044** |
| | Taxes (Paid)/ Received (Net of TDS) | - | - |
| | **Net cash generated from operating activities (A)** | **(534)** | **3,044** |
| B. | **Cash flow from investing activities:** | | |
| | Purchase of property, plant and equipment including capital work-in-progress and capital advances | (15,005) | (5,540) |
| | Advances against assets held for sale | 436 | 724 |
| | Proceeds from sale of property, plant and equipment | 33 | 12 |
| | Proceeds from sale of investments | - | 103 |
| | Loan to subsidiaries & associates | (6) | 261 |
| | Interest received (Revenue) | 93 | 101 |
| | Income from investment properties | 1,226 | 1,021 |
| | Release/(Addition) of cash (from)/for restrictive use | 3,252 | (3,175) |
| | **Net Cash generated/(used) from investing activities (B)** | **(9,971)** | **(6,493)** |
| C. | **Cash flow from financing activities:** | | |
| | Net Loans (repaid) / taken | 13,094 | 4,903 |
| | Payment of lease liability | - | (27) |
| | Proceeds from issue of Equity Shares (ESOP) | 12 | 35 |
| | Interest paid | (2,643) | (2,483) |
| | **Net cash used in financing activities ( C)** | **10,463** | **2,428** |
| | **Net increase/ (decrease) in cash & cash equivalents (A + B + C)** | **(42)** | **(1,022)** |
| | **Cash and cash equivalents at the beginning of the year** | 71 | 1,093 |
| | **Cash and cash equivalents at the end of the year** | **29** | **71** |
| | **Cash & cash equivalents comprises of** | | |
| | Cash, cheques & drafts (in hand) and remittances in transit | 15 | 16 |
| | Balance with scheduled banks | 14 | 55 |
| | | **29** | **71** |

V.P. & Associates FRN: 012526N

Jagatjit Industries Limited New Delhi

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(Rs. In Lakhs)

## Standalone Segment wise Revenue & Results

| | Particulars | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | | Audited Refer Note 8 | Unaudited | Audited Refer Note 8 | Audited | Audited |
| 1. | Segment Revenue (Sales and other operating income) | | | | | |
| | A. Beverages | 13,998 | 13,540 | 12,196 | 52,455 | 52,404 |
| | B. Food | 770 | 2,148 | 3,703 | 10,458 | 17,016 |
| | C. Others | 285 | 325 | 320 | 1,312 | 1,396 |
| | **Total Segment Revenue** | **15,053** | **16,013** | **16,219** | **64,225** | **70,816** |
| 2. | **Segment Results** | | | | | |
| | A. Beverages | 149 | (74) | 847 | 164 | 3,065 |
| | B. Food | (136) | 716 | 446 | 1,502 | 1,543 |
| | C. Others | (2) | 1 | (2) | 9 | (3) |
| | **Total Segment Results** | **11** | **643** | **1,291** | **1,675** | **4,605** |
| | Add/(Less) : Exceptional Items [net credit/(charged)] | - | - | - | - | - |
| | Less : Finance Cost | 727 | 712 | 647 | 2,802 | 2,604 |
| | Less : Other un-allocable expense net of un-allocable income | 42 | 323 | 404 | 1,170 | 884 |
| | Total Profit/(Loss) Before Tax from continuing operations | **(758)** | **(392)** | **240** | **(2,297)** | **1,117** |
| | Total Profit/(Loss) Before Tax from discontinued operations | (6) | **(5)** | **(3)** | **(23)** | **(23)** |
| | Total Profit/(Loss) Before Tax | **(764)** | **(397)** | **237** | **(2,320)** | **1,094** |

V. P. Jain & Associates FRN 015260N New Delhi Chartered Accountants

Jagatjit Industries Limited New Delhi

# V.P.JAIN & ASSOCIATES

*Chartered Accountants*

Ambika Bhawan, F-1, First Floor,
4658-A/21, Ansari Road, Darya Ganj, New Delhi – 110002
**Phone:** 9650992753
Email id-info1vpj@gmail.com


## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

To
The Board of Directors of Jagatjit Industries Limited,
4th Floor, Bhandari House,
91, Nehru Place,
New Delhi-110019

### Opinion

We have audited the accompanying consolidated financial results of **Jagatjit Industries Limited** (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together refer to as "the Group") for the quarter and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of other auditors on the separate financial statements of the subsidiaries

(i) includes the results of Holding Company and following entities:

**Subsidiary Companies**

(a) JIL Trading Pvt. Ltd.
(b) S.R.K. Investment Pvt. Ltd.
(c) Sea Bird Securities Pvt. Ltd.
(d) L.P. Investments Ltd.
(e) Natwar Liquors Pvt. Ltd.

V.P. Jain & Associates FRN: 015260N New Delhi Chartered Accountants

(ii) is presented in accordance with the requirements of the Listing Regulations in this regard; and

(iii) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net loss and other comprehensive loss and other financial information of the Group for the quarter and year ended March 31, 2025.

**Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Board of Directors of the Holding Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error which has been used for the purpose of preparation of the Statement by the Directors of the Holding company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and are responsible for assessing the ability of the Group and to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



The respective Board of Directors of the companies included in the Group and are also responsible for overseeing financial reporting process of the Group.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is fee from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in financial results or, if such disclosures are inadequate, to modify

V. P. Jain & Associates
FRN 015260N
New Delhi
Chartered Accountants

our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/information of the entities within the Group of which we are the independent auditors to express an opinion on the Statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statements of which we are the independent auditors. For the other entities included in the Statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the 'Other Matters' paragraph of this audit report.

- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Holding Company to express an opinion on the Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of Listing Regulation, to the extent applicable.

**Other Matters**

We did not audit the financial statements of five subsidiaries, whose financial statements reflect total assets of Rs 94 Lakhs as at March 31, 2025, total revenues of Rs. Nil, total net loss Rs. 17 Lakh and total comprehensive loss Rs. 17 Lakh for the year ended March 31, 2025 respectively and net cash inflows amounting to Rs. 4 lakhs for the year ended on that date, as considered in the Statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Holding Company's management and our



opinion on the Statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the audit reports of other auditors.

Our opinion on the Statements is not modified in respect of this matter with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations.

*For **V. P. Jain** &***Associates***
*Chartered Accountants*
Firm's registration number: 015260N

**Sarthak Madaan**
*Partner*
Membership number: 547131

Place: New Delhi
Date: 17.05.2025
**UDIN: 25547131BMOVAM5554**

# JAGATJIT INDUSTRIES LIMITED

Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab)
Corporate Identity Number : L15520PB1944PLC001970
Phones: (0181) 2783117 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

(Rs. In Lakhs)

## AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

| S. No. | Particulars | Quarter Ended | | | Year ended | |
|---|---|---|---|---|---|---|
| | | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | | Audited Refer Note 8 | Unaudited | Audited Refer Note 8 | Audited | Audited |
| 1 | **Income from operations** | | | | | |
| | (a) Revenue from operations (Gross of excise duty) | 15,053 | 16,013 | 16,219 | 64,225 | 70,816 |
| | (b) Other income | 903 | 1,020 | 608 | 2,809 | 2,616 |
| | **Total income** | **15,956** | **17,033** | **16,827** | **67,034** | **73,432** |
| 2 | **Expenses** | | | | | |
| | (a) Cost of materials consumed | 7,337 | 8,255 | 7,878 | 31,869 | 33,775 |
| | (b) Purchase of stock in trade | 335 | 336 | 317 | 1,347 | 1,385 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 679 | (424) | 88 | 527 | (716) |
| | (d) Excise duty | 3,518 | 4,142 | 3,204 | 15,075 | 15,071 |
| | (e) Employee benefits expense | 1,595 | 1,750 | 1,810 | 7,102 | 7,263 |
| | (f) Finance cost | 741 | 712 | 647 | 2,816 | 2,604 |
| | (g) Depreciation and amortisation expense | 228 | 234 | 237 | 927 | 975 |
| | (h) Other expenses | 2,199 | 2,456 | 2,447 | 9,693 | 12,293 |
| | **Total expenses** | **16,632** | **17,461** | **16,628** | **69,356** | **72,650** |
| 3 | **Profit/(Loss) before exceptional items and taxes (1-2)** | **(676)** | **(428)** | **199** | **(2,322)** | **782** |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | **Profit/(Loss) before tax (3-4)** | (676) | (428) | 199 | (2,322) | 782 |
| 6 | Tax expense | | | | | |
| | Income tax adjustment related to earlier years | - | - | - | - | - |
| 7 | **Net Profit/(Loss) after tax ( 5±6) from continuing operations** | **(676)** | **(428)** | **199** | **(2,322)** | **782** |
| 8 | Net Profit/(Loss) from discontinued operations | (6) | (5) | (3) | (23) | (23) |
| 9 | **Net Profit/(Loss) after tax** | **(682)** | **(433)** | **196** | **(2,345)** | **759** |
| 10 | **Other Comprehensive Income/(Loss)** | | | | | |
| | Fair value changes on Equity Instruments | - | - | 2 | (1) | 4 |
| | Re-measurement gains/(losses) on defined benefit plans | (98) | 36 | 37 | 9 | 142 |
| | | **(98)** | **36** | **39** | **8** | **146** |
| 11 | **Total Comprehensive Income for the period** | **(780)** | **(397)** | **235** | **(2,337)** | **905** |
| 12 | **Net Profit / (Loss) for the period attributable to** | | | | | |
| | Equity Shareholders of the Parent | (682) | (433) | 196 | (2,345) | 759 |
| | Non-controlling Interest | - | - | - | - | - |
| | | **(682)** | **(433)** | **196** | **(2,345)** | **759** |
| 13 | **Other Comprehensive Income/(Loss) for the period attributable to** | | | | | |
| | Equity Shareholders of the Parent | (98) | 36 | 39 | 8 | 146 |
| | Non-controlling Interest | - | - | - | - | - |
| | | **(98)** | **36** | **39** | **8** | **146** |
| 14 | **Total Comprehensive Income/(Loss) for the period attributable to** | | | | | |
| | Equity Shareholders of the Parent | (780) | (397) | 235 | (2,337) | 905 |
| | Non-controlling Interest | - | - | - | - | - |
| | | **(780)** | **(397)** | **235** | **(2,337)** | **905** |
| 15 | Paid-up Equity Share Capital (Face Value of the Share is Rs.10/- each) | 4,678 | 4,678 | 4,666 | 4,678 | 4,666 |
| 16 | Other Equity (excluding revaluation reserves) | | | | (23,770) | (21,533) |
| 17.i | **Earnings per share (for continuing operations)** | | | | | |
| | **(of Rs. 10/- each) (not annualised for the quarter):** | | | | | |
| | (a) Basic | (1.44) | (0.92) | 0.43 | (4.96) | 1.68 |
| | (b) Diluted | (1.43) | (0.91) | 0.42 | (4.91) | 1.66 |
| 17.ii | **Earnings per share (for discontinued operations)** | | | | | |
| | **(of Rs. 10/- each) (not annualised for the quarter):** | | | | | |
| | (a) Basic | (0.01) | (0.01) | (0.01) | (0.05) | (0.05) |
| | (b) Diluted | (0.01) | (0.01) | (0.01) | (0.05) | (0.05) |
| 17.iii | **Earnings per share** | | | | | |
| | **(of Rs. 10/- each) (not annualised for the quarter):** | | | | | |
| | (a) Basic | (1.45) | (0.93) | 0.42 | (5.01) | 1.63 |
| | (b) Diluted | (1.44) | (0.92) | 0.41 | (4.96) | 1.61 |

See accompanying notes to the consolidated financial results

Jagatjit Industries Limited New Delhi

V.P. & Associates FRN 015260N New Delhi

**NOTES-**

1 The audited consolidated financial results of the Group for the quarter and year ended 31st March 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 17.05.2025 and have been audited by the statutory auditors of the Group who have expressed an unmodified report on these results.

2 The financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

3 Other income includes Rs. 729 Lakhs in respect of security deposit received from a franchisee partner not payable outstanding for past years as certified by the management.

4 Contingent Liabilities - Claims against the Group not acknowledged as debts - Rs 1252 Lakhs as on 31.03.2025 as certified by the management.

5 During the financial year 2017-18, the Group entered into an agreement of sale for development and disposal thereafter a part of leasehold land of Glass division at Sahibabad due to discontinuity of operations. In pursuance of the said agreement, the Group has received a sum of Rs 5787 Lakhs (P.Y. Rs 5351 Lakhs) towards part performance of the agreement. The approval from UPSIDA has been received for sub division of the plots. The revenue of the same will be recognized at the time of transfer and sales of plots.

6 As per Ind AS 108, operating segment is a component of the Group that engages in the business activities whose operating activities are regularly reviewed by the Group's Chief Operating Decision Maker (CODM) to make decision about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Accordingly, the Group has identified its operating segments as below:

(a) Beverages: Segment includes manufacturing and supply of Grain Based Extra Natural Alcohol, bottled Indian Made Foreign Liquor, Country Liquor, Industrial Alcohol and Sanitizer.
(b) Food: Segment includes manufacturing and supplies of food products and providing job work services for manufacture of food products.
(c) Others: Segment includes trading of petroleum products.
The Group's CODM does not review assets and liabilities for each operating segment separately, hence segment disclosures relating to total assets and liabilities have not been furnished.

7 During the year ended 31.03.2025 options numbering to 1,19,025 (fair value Rs 69 Lakhs) have been exercised at the end of the vesting period. Total number of options existing under the stock incentive plan as on 31.03.2025 is 4,63,834 (fair value Rs 299 Lakhs). An amount of Rs. 90 Lakhs pertaining to the year ended 31.03.2025 in respect of options granted in the earlier years has been accounted for as employee benefit expenses and a corresponding Reserve has been created for the same.

8 The Figures for quarter ended 31.03.2025/31.03.2024 are balancing figures between the audited figures of the full financial year up to 31.03.2025/31.03.2024 and the unaudited published year to date figures up to 31.12.2024/31.12.2023, being the date of the end of third quarter of the respective financial year, which were subjected to limited review.

9 Figures for the previous reporting period have been regrouped/reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification/disclosure.

**FOR AND ON BEHALF OF JAGATJIT INDUSTRIES LTD**

Jagatjit Industries Limited New Delhi

**RAVI MANCHANDA**
**(MANAGING DIRECTOR)**
**DIN:00152760**

**Date: 17.05.2025**
**Place: New Delhi**

V.P. & Co. FRN 015...N New Delhi Chartered Accountants

# JAGATJIT INDUSTRIES LIMITED

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(Rs. In Lakhs)

## AUDITED CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2025

| S. No. | Particulars | As at 31.03.2025 Audited | As at 31.03.2024 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | Property, plant and equipment | 35,754 | 36,124 |
| | Capital work in progress | 19,077 | 758 |
| | Investment properties | 1,617 | 1,663 |
| | Financial assets | | |
| | - Investments | 392 | 393 |
| | - Trade receivable | 695 | 535 |
| | - Loans | 108 | 324 |
| | - Other financial assets | 964 | 1,412 |
| | Other non-current assets | 440 | 4,511 |
| | **Total non-current assets** | **59,047** | **45,720** |
| 2 | **Current assets** | | |
| | Inventories | 5,037 | 6,282 |
| | Financial assets | | |
| | -Investment | - | |
| | - Trade receivables | 2,113 | 3,606 |
| | - Loans | 53 | 79 |
| | - Cash and cash equivalents | 34 | 72 |
| | - Bank balances other than above | 54 | 3,119 |
| | - Other Financial assets | 323 | 318 |
| | Other current assets | 4,575 | 1,679 |
| | Assets classified as held for sale | 908 | 617 |
| | **Total current assets** | **13,097** | **15,772** |
| | **Total Assets** | **72,144** | **61,492** |
| B | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | Equity share capital | 4,678 | 4,666 |
| | Other equity | 698 | 2,946 |
| | Non-controlling interest | (4) | (4) |
| | **Total equity** | **5,372** | **7,608** |
| | **Liabilities** | | |
| 2 | **Non-current liabilities** | | |
| | Financial liabilities | | |
| | - Borrowings | 38,265 | 25,782 |
| | - Other financial liabilities | 3,454 | 4,540 |
| | Provisions | 1,816 | 1,705 |
| | Other non current liabilities | 1,260 | 1,716 |
| | **Total non-current liabilities** | **44,795** | **33,743** |
| 3 | **Current liabilities** | | |
| | Financial liabilities | | |
| | - Borrowings | 2,122 | 1,315 |
| | - Trade payables | | |
| | Outstanding dues of Micro enterprises and Small enterprises | 251 | 181 |
| | Outstanding dues of other than Micro enterprises and Small enterprises | 8,238 | 7,647 |
| | - Other financial liabilities | 3,377 | 2,978 |
| | Provisions | 357 | 567 |
| | Other current liabilities | 7,632 | 7,453 |
| | **Total current liabilities** | **21,977** | **20,141** |
| | **Total equity and liabilities** | **72,144** | **61,492** |

Jagatjit Industries Limited New Delhi

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(Rs. In Lakhs)

## Audited Consolidated Cash Flow Statement for the year ended March 31, 2025

| | Particulars | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|---|---|---|
| | | Audited | Audited |
| A. | **Cash flow from operating activities:** | | |
| | Net profit/ (loss) for the period after tax | (2,345) | 759 |
| | Adjustments for: | | |
| | Rent from investment properties | (1,226) | (1,021) |
| | Employee Stock option expenses | 90 | 151 |
| | Depreciation | 927 | 975 |
| | Dividend received | 0 | 0 |
| | Interest expense | 2,816 | 2,604 |
| | Interest income | (93) | (101) |
| | (Profit)/Loss on sale of properties, plant and equipment (net) | 48 | (7) |
| | Profit on sale of Investment | - | (102) |
| | Fixed Assets written off | 0 | 1 |
| | Investment written off | - | 186 |
| | Bad debts/advances/stock written off | 311 | 43 |
| | Allowance for expected credit loss | 462 | 10 |
| | Provision for obsolete/damaged inventory | 5 | 10 |
| | Liability/provisions no longer required written back | (1,304) | (518) |
| | Provision for Gratuity & Leave Encashment & others | (99) | (88) |
| | **Operating profit before working capital changes** | **(408)** | **2,902** |
| | **Changes in working capital** | | |
| | Trade receivables | 1,303 | (1,406) |
| | Other financial assets and other assets | (2,960) | (1,359) |
| | Inventories | 1,241 | (1,873) |
| | Trade payables | 669 | 3,060 |
| | Financial liabilities, other liabilities and provisions | (380) | 1,714 |
| | **Cash generated from operations** | **(535)** | **3,038** |
| | Taxes (Paid)/ Received (Net of TDS) | - | - |
| | **Net cash generated from operating activities (A)** | **(535)** | **3,038** |
| B. | **Cash flow from investing activities:** | | |
| | Purchase of property, plant and equipment including capital work-in-progress and capital advances | (15,005) | (5,540) |
| | Advances against assets held for sale | 436 | 724 |
| | Proceeds from sale of property, plant and equipment | 33 | 12 |
| | Proceeds from sale of investments | - | 103 |
| | Dividend Received | 0 | 0 |
| | Loan to associates | - | 118 |
| | Interest received (Revenue) | 93 | 101 |
| | Income from investment properties | 1,226 | 1,021 |
| | Release/(Addition) of cash (from)/for restrictive use | 3,252 | (3,175) |
| | **Net Cash generated/(used) from investing activities (B)** | **(9,965)** | **(6,636)** |
| C. | **Cash flow from financing activities:** | | |
| | Net Loans (repaid) / taken | 13,094 | 5,047 |
| | Payment of lease liability | - | (27) |
| | Proceeds from issue of Equity Shares (ESOP) | 12 | 35 |
| | Interest paid | (2,644) | (2,483) |
| | **Net cash used in financing activities ( C)** | **10,462** | **2,572** |
| | **Net increase/ (decrease) in cash & cash equivalents (A + B + C)** | **(38)** | **(1,026)** |
| | **Cash and cash equivalents at the beginning of the year** | 72 | 1,098 |
| | **Cash and cash equivalents at the end of the year** | **34** | **72** |
| | **Cash & cash equivalents comprises of** | | |
| | Cash, cheques & drafts (in hand) and remittances in transit | 15 | 17 |
| | Balance with scheduled banks | 19 | 55 |
| | | **34** | **72** |

Jagatjit Industries Limited New Delhi

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(Rs. In Lakhs)

## Consolidated Segment wise Revenue & Results

| | Particulars | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.2025 | 31.12.2024 | 31.03.2024 | 31.03.2025 | 31.03.2024 |
| | | Audited Refer Note 8 | Unaudited | Audited Refer Note 8 | Audited | Audited |
| 1. | Segment Revenue (Sales and other operating income) | | | | | |
| | A. Beverages | 13,998 | 13,540 | 12,196 | 52,455 | 52,404 |
| | B. Food | 770 | 2,148 | 3,703 | 10,458 | 17,016 |
| | C. Others | 285 | 325 | 320 | 1,312 | 1,396 |
| | **Total Segment Revenue** | **15,053** | **16,013** | **16,219** | **64,225** | **70,816** |
| 2. | **Segment Results** | | | | | |
| | A. Beverages | 149 | (74) | 847 | 164 | 3,065 |
| | B. Food | (136) | 716 | 446 | 1,502 | 1,543 |
| | C. Others | (2) | 1 | (2) | 9 | (3) |
| | **Total Segment Results** | **11** | **643** | **1,291** | **1,675** | **4,605** |
| | Add/(Less) : Exceptional Items [net credit/(charged)] | | - | | | |
| | Less : Finance Cost | 741 | 712 | 647 | 2,816 | 2,604 |
| | Less : Other un-allocable expense net of un-allocable income | 44 | 323 | 406 | 1,173 | 1,073 |
| | Total Profit/(Loss) Before Tax from continuing operations | **(774)** | **(392)** | **238** | **(2,314)** | **928** |
| | Total Profit/(Loss) Before Tax from discontinued operations | (6) | **(5)** | **(3)** | **(23)** | **(23)** |
| | Total Profit/(Loss) Before Tax | **(780)** | **(397)** | **235** | **(2,337)** | **905** |

Jagatjit Industries Limited New Delhi