

Date: November 12, 2024

Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSEI),
4th Floor, Vibgyor Towers, Plot No. C 62,
G Block, Opp. Trident Hotel,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 098

Dear Sir,

Sub: Outcome of the Board Meeting held on today, November 12, 2024

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 03.30 p.m. and concluded at 04.00 p.m. has inter alia transacted the following business:

1. Considered and approved Un-audited Financial Results along with Limited Review Report for the quarter and half year ended September 30, 2024;
2. Considered and approved Statement of Assets and Liabilities for the quarter and half year ended September 30, 2024.

Kindly take the same on your records and acknowledge the receipt.

Thanking You,

Yours faithfully,

For Jagadishwar Pharmaceutical Works Limited

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GUNODHAR GHOSH
AR GHOSH Date: 2024.11.12
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Gunodhar Ghosh
Executive Director
DIN : 08524622

Encl.: As above

Jagadishwar Pharmaceutical Works Limited

(CIN : L24232AS1987PLC002803)

Regd Office: 205, Haribol Roy Market, A.T.Road, 2nd Floor, Near Saraf Building, Guwahati - 781 001

Corp. Office : 21/7, Sahapur Colony, Ground Floor, Kolkata – 700 053

Email: jpwlttd@yahoo.com, Website: jagadishwarpharma.com, Tel.: +91 9163513015

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lacs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income From Operations						
	(a) Net Sales / Income from Operations (Net of Excise Duty)	-	-	-	-	-	-
	(b) Other Operating Income	5.992	6.195	9.605	12.187	14.974	29.52040
	Total Income from Operations	5.992	6.195	9.605	12.187	14.974	29.520
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	13.039	7.320	7.274	20.360	12.755	30.861
	(e) Depreciation and amortisation expense	-	-	-	-	-	0.057
	(f) Other expenses	1.119	4.406	2.695	5.525	7.367	9.930
	Total Expenses	14.158	11.727	9.969	25.885	20.122	40.848
	Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)	(8.166)	(5.531)	(0.364)	(13.698)	(5.148)	(11.328)
3	Other Income	-	-	-	-	-	-
	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)	(8.166)	(5.531)	(0.364)	(13.698)	(5.148)	(11.328)
5	Finance Costs	-	-	-	-	-	-
	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(8.166)	(5.531)	(0.364)	(13.698)	(5.148)	(11.328)
8	Exceptional Items	-	-	-	-	-	-
	Profit / (Loss) from ordinary activities before tax (7-8)	(8.166)	(5.531)	(0.364)	(13.698)	(5.148)	(11.328)
10	Tax Expense	0.599	0.620	0.734	1.219	1.497	0.002
	Net Profit / (Loss) from ordinary activities after tax (9-10)	(8.765)	(6.151)	(1.098)	(14.916)	(6.645)	(11.329)
12	Extraordinary items (net of tax Rs. Nil Lakhs)	-	-	-	-	-	-
	Net Profit / (Loss) for the period (11-12)	(8.765)	(6.151)	(1.098)	(14.916)	(6.645)	(11.329)
14	Share of Profit / (loss) of associates	-	-	-	-	-	-
15	Minority Interest	-	-	-	-	-	-
	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)	(8.765)	(6.151)	(1.098)	(14.916)	(6.645)	(11.329)
17	Other Comprehensive Income	-	-	-	-	-	14.876
	Total Comprehensive Income	(8.765)	(6.151)	(1.098)	(14.916)	(6.645)	3.546
19	Paid-up Equity Share Capital (Face Value of Rs.10/- per Share)	2,970.019	2,970.019	2,970.019	2,970.019	2,970.019	2,970.019
20	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	135.408
	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)						
21.i	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised)						
21.ii	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-

Notes:

- The above results are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. The results for the previous periods have been restated as per Ind AS. The standalone financial results of the Company for the quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee at their meeting held on 12th November, 2024 and have been approved by the Board of Directors at its meeting held on 12th November, 2024.
- The Statutory Auditors have carried out a "Limited Review" of the above financial results for the Quarter / Half year ended 30th September, 2024.
- Previous period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

For Jagadishwar Pharmaceutical Works Limited

Place : Kolkata
Date : 12.11.2024

Swapan Sarkar
Director
(DIN : 05149442)

Jagadishwar Pharmaceutical Works Limited

(CIN : L24232AS1987PLC002803)

Regd Office: 205, Haribol Roy Market, A.T.Road, 2nd Floor, Near Saraf Building, Guwahati - 781 001


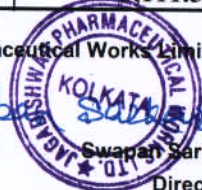
Corp. Office : 21/7, Sahapur Colony, Ground Floor, Kolkata – 700 053

Standalone Statement of Assets and Liabilities

(Rs. In Lacs)

Sr No	Particulars	Current Half Year ended 30th September, 2024 (Unaudited)	Previous Year ended 31st March, 2024 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	2,970.019	2,970.019
	(b) Reserves and Surplus	125.257	138.955
	(c) Money received against share warrants	-	-
	Sub-total - Shareholder's funds	3,095.276	3,108.974
2	Share Application Money - pending allotment	-	-
3	Minority interest	-	-
4	Non-Current Liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	0.002	0.002
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-Current Liabilities	0.002	0.002
5	Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	-
	(c) Other current liabilities	2.707	2.546
	(d) Short-term provisions	-	-
	Sub-total - Current Liabilities	2.707	2.546
	TOTAL - EQUITY AND LIABILITIES	3,097.985	3,111.521
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed assets	0.263	0.263
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments	1,324.232	1,324.232
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	5.499	4.280
	(f) Other non-current assets	-	-
	Sub-total - Non-Current Assets	1,329.993	1,328.774
2	Current assets		
	(a) Current investments	-	-
	(b) Inventories	433.056	433.056
	(c) Trade receivables	-	-
	(d) Cash and cash equivalents	13.471	7.156
	(e) Short-term loans and advances	290.393	326.462
	(f) Other current assets	1,031.073	1,016.073
	Sub-total - Current Assets	1,767.992	1,782.747
	TOTAL - ASSETS	3,097.985	3,111.521

For Jagadishwar Pharmaceutical Works Limited



 Swapnil Sarkar
 Director

Place: Kolkata

Date : 12.11.2024

(DIN : 05149442)

Jagadishwar Pharmaceutical Works Limited

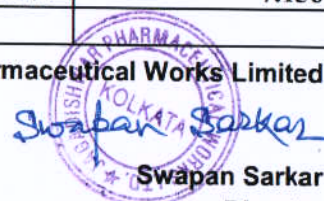
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(Rs. In Lacs)

	Half Year Ended 30th September, 2024	Previous Year Ended 31st March, 2024
	(Unaudited)	(Audited)
A. Cash Flow From Operating Activities		
Net Profit before taxation	(13.698)	(11.328)
Add: Depreciation	-	0.057
Add: Interest Expenses	-	-
Add: Loss on sale of Fixed Asset	-	-
Add: Loss on sale of Investments	-	-
Less :Interest Income	(12.187)	(29.520)
Operating Profit before Working Capital Changes	(25.885)	(40.791)
Adjustment for:		
Non Current Financial Assets	-	-
Other Non Current Assets	-	-
Inventories	-	-
Trade receivable	-	-
Other Current Assets	(15.000)	(180.500)
Loans and Advances	36.070	184.968
Trade payable and other Liabilities	-	-
Other Financial Liabilities	-	-
Other Current liabilities	0.162	2.448
Net Cash inflow from/(outflow) from operating activities	(4.653)	(33.875)
B. Cash flow from Investing Activities		
Sale Proceeds from fixed Assets	-	-
Sale Proceeds from Investments	-	-
Interest received	12.187	29.520
Fixed Assets Purchase	-	(0.320)
Income tax	-1.219	(0.763)
Net Cash inflow from/(outflow) from Investing Activities	10.968	28.437
C. Cash flow from Financing Activities		
Proceeds from Borrowing	-	-
Interest paid	-	-
Dividend Paid	-	-
Net Cash inflow from/(outflow) from Financing Activities	-	-
Net Increase /(decrease) in cash and Cash Equivalents	6.315	-5.438
Opening Cash and Cash Equivalents	7.156	12.594
Closing Cash and Cash Equivalents	13.471	7.156

For Jagadishwar Pharmaceutical Works Limited



Swapan Sarkar
Director

Place : Kolkata
Date : 12.11.2024

(DIN : 05149442)



Review report to Impala Jagadishwar Pharmaceutical Works Limited

We have reviewed the accompanying statement of unaudited financial results of Jagadishwar Pharmaceutical Works Limited (Name of the Company) for the period ended 30th September 2024. 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.

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 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.

Our conclusion is not modified in respect of this matter.

For **Rajesh U Shah & Associates**
Chartered Accountants



Rajesh Shah
Rajesh Shah

Proprietor

Membership Number: 056550

Firm Regn. No.: 327799E

UDIN: 24056550BJZZDJ1662

Place: Kolkata

Date: November 12, 2024