

Date: November 07, 2023

**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 07, 2023**

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 3.30 p.m. and concluded at 4.00 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, 2023;
2. Considered and approved Statement of Assets and Liabilities for the quarter and half year ended September 30, 2023.

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

Thanking You,

**For Jagadishwar Pharmaceutical Works Limited**

**GUNODH** Digitally signed by  
GUNODHAR GHOSH  
**AR GHOSH** Date: 2023.11.07  
16:09:16 +05'30'

**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 : 217, Sahapur Colony, Ground Floor, Kolkata – 700 053

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

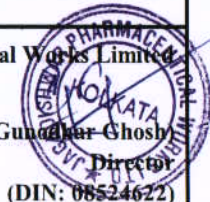
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023**

(Rs. In Lacs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income From Operations</b>						
	(a) Net Sales / Income from Operations (Net of Excise Duty)	-	-	-	-	-	-
	(b) Other Operating Income	9.605	5.369	11.120	14.974	22.131	44.140
	<b>Total Income from Operations</b>	<b>9.605</b>	<b>5.369</b>	<b>11.120</b>	<b>14.974</b>	<b>22.131</b>	<b>44.140</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	2.768
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	(2.768)
	(d) Employee benefits expense	7.274	5.481	8.936	12.755	14.068	25.106
	(e) Depreciation and amortisation expense	-	-	-	-	-	-
	(f) Other expenses	2.695	4.672	1.833	7.367	6.425	10.495
	<b>Total Expenses</b>	<b>9.969</b>	<b>10.153</b>	<b>10.769</b>	<b>20.122</b>	<b>20.493</b>	<b>35.601</b>
	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)</b>	<b>(0.364)</b>	<b>(4.784)</b>	<b>0.351</b>	<b>(5.148)</b>	<b>1.637</b>	<b>8.539</b>
3	Other Income	-	-	-	-	-	-
	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)</b>	<b>(0.364)</b>	<b>(4.784)</b>	<b>0.351</b>	<b>(5.148)</b>	<b>1.637</b>	<b>8.539</b>
5	Finance Costs	-	-	-	-	-	-
	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>(0.364)</b>	<b>(4.784)</b>	<b>0.351</b>	<b>(5.148)</b>	<b>1.637</b>	<b>8.539</b>
8	Exceptional Items	-	-	-	-	-	-
	<b>Profit / (Loss) from ordinary activities before tax (7-8)</b>	<b>(0.364)</b>	<b>(4.784)</b>	<b>0.351</b>	<b>(5.148)</b>	<b>1.637</b>	<b>8.539</b>
10	Tax Expense	0.734	0.764	-	1.497	-	2.220
	<b>Net Profit / (Loss) from ordinary activities after tax (9-10)</b>	<b>(1.098)</b>	<b>(5.548)</b>	<b>0.351</b>	<b>(6.646)</b>	<b>1.637</b>	<b>6.319</b>
12	Extraordinary items (net of tax Rs. Nil Lakhs)	-	-	-	-	-	-
	<b>Net Profit / (Loss) for the period (11-12)</b>	<b>(1.098)</b>	<b>(5.548)</b>	<b>0.351</b>	<b>(6.646)</b>	<b>1.637</b>	<b>6.319</b>
14	Share of Profit / (loss) of associates	-	-	-	-	-	-
15	Minority Interest	-	-	-	-	-	-
	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)</b>	<b>(1.098)</b>	<b>(5.548)</b>	<b>0.351</b>	<b>(6.646)</b>	<b>1.637</b>	<b>6.319</b>
17	<b>Paid-up Equity Share Capital (Face Value of Rs.10/- per Share)</b>	<b>2,970.019</b>	<b>2,970.019</b>	<b>2,970.019</b>	<b>2,970.019</b>	<b>2,970.019</b>	<b>2,970.019</b>
18	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	129.085
19.i	<b>Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)</b>						
	(a) Basic	(0.004)	-	0.001	-	0.006	0.021
	(b) Diluted	(0.004)	-	0.001	-	0.006	0.021
19.ii	<b>Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised)</b>						
	(a) Basic	(0.004)	-	0.001	-	0.006	0.021
	(b) Diluted	(0.004)	-	0.001	-	0.006	0.021

**Notes:**

1	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, 2023 have been reviewed by the Audit Committee at their meeting held on 07th November, 2023 and have been approved by the Board of Directors at its meeting held on 07th November, 2023.
2	The Statutory Auditors have carried out a "Limited Review" of the above financial results for the Quarter / Half year ended 30th September, 2023.
3	Preprevious period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

For Jagadishwar Pharmaceutical Works Limited  
  
 (Gunakar Ghosh)  
 Director  
 (DIN: 08524622)

Place : Kolkata  
 Date : 07.11.2023

**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	Previous Year ended
		Year ended 30th September, 2023 (Unaudited)	31st March, 2023 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	( a ) Share Capital	2,970.019	2,970.019
	( b ) Reserves and Surplus	130.255	135.403
	( c ) Money received against share warrants	-	-
	<b>Sub-total - Shareholder's funds</b>	<b>3,100.274</b>	<b>3,105.422</b>
<b>2</b>	<b>Share Application Money - pending allotment</b>	-	-
<b>3</b>	<b>Minority interest</b>	-	-
<b>4</b>	<b>Non-Current Liabilities</b>		
	( a ) Long-term borrowings	-	-
	( b ) Deferred tax liabilities (net)	-	-
	( c ) Other long-term liabilities	-	-
	( d ) Long-term provisions	-	-
	<b>Sub-total - Non-Current Liabilities</b>	-	-
<b>5</b>	<b>Current Liabilities</b>		
	( a ) Short-term borrowings	-	-
	( b ) Trade payables	-	-
	( c ) Other current liabilities	2.361	0.098
	( d ) Short-term provisions	-	-
	<b>Sub-total - Current Liabilities</b>	<b>2.361</b>	<b>0.098</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,102.635</b>	<b>3,105.520</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	( a ) Fixed assets	-	-
	( b ) Goodwill on consolidation	-	-
	( c ) Non-current investments	1,309.356	1,309.356
	( d ) Deferred tax assets (net)	-	-
	( e ) Long-term loans and advances	5.014	3.517
	( f ) Other non-current assets	190.877	190.877
	<b>Sub-total - Non-Current Assets</b>	<b>1,505.248</b>	<b>1,503.750</b>
<b>2</b>	<b>Current assets</b>		
	( a ) Current investments	-	-
	( b ) Inventories	433.051	433.050
	( c ) Trade recivables	-	-
	( d ) Cash and cash equivalants	12.750	12.594
	( e ) Short-term loans and advances	331.387	511.430
	( f ) Other current assets	820.200	644.695
	<b>Sub-total - Current Assets</b>	<b>1,597.387</b>	<b>1,601.770</b>
	<b>TOTAL - ASSETS</b>	<b>3,102.635</b>	<b>3,105.520</b>

For Jagadishwar Pharmaceutical Works Limited

Place: Kolkata

Date : 07.11.2023

(Gunodhar Ghosh)  
Director

(DIN: 08524622)

**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

**Cash Flow Statement for the Half Year ended September 30, 2023**

(Rs. In Lacs)

	Half Year Ended 30th September, 2023 (Unaudited)	Previous Year Ended 31st March, 2023 (Audited)
<b>A. Cash Flow From Operating Activities</b>		
Net Profit before taxation	-5.148	8.539
Add: Depreciation	-	-
Add: Interest Expenses	-	-
Add: Loss on sale of Fixed Asset	-	-
Add: Loss on sale of Investments	-	-
Less :Interest Income	-14.974	-44.140
<b>Operating Profit before Working Capital Changes</b>	<b>-20.122</b>	<b>-35.601</b>
Adjustment for:		
Non Current Financial Assets	-	-
Other Non Current Assets	-	-
Inventories	-	-2.768
Trade receivable	-	-
Other Current Assets	-175.505	-21.850
Loans and Advances	180.043	-34.452
Trade payable and other Liabilities	-	-
Other Financial Liabilities	-	-
Other Current liabilities	2.263	-
<b>Net Cash inflow from/(outflow) from operating activities</b>	<b>-13.321</b>	<b>-94.671</b>
<b>B. Cash flow from Investing Activities</b>		
Sale Proceeds from fixed Assets	-	-
Sale Proceeds from Investments	-	-
Interest received	14.974	44.140
Fixed Assets Purchase	-	-
Income tax	-1.497	-1.587
<b>Net Cash inflow from/(outflow) from Investing Activities</b>	<b>13.477</b>	<b>42.553</b>
<b>C. Cash flow from Financing Activities</b>		
Proceeds from Borrowing	-	-
Interest paid	-	-
Dividend Paid	-	-
<b>Net Cash inflow from/(outflow) from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase /(decrease) in cash and Cash Equivalents</b>	<b>0.156</b>	<b>-52.118</b>
<b>Opening Cash and Cash Equivalents</b>	<b>12.592</b>	<b>64.710</b>
<b>Closing Cash and Cash Equivalents</b>	<b>12.748</b>	<b>12.592</b>

For Jagadishwar Pharmaceutical Works Limited



**Gunodhar Ghosh**  
Director  
(DIN : 08524622)

Place : Kolkata  
Date : 07.11.2023



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 30<sup>th</sup> September 2023. 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.

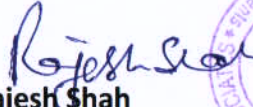
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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**  
Proprietor

Membership Number: 056550

Firm Regn. No.: 327799E

UDIN: 23056550BGZFUF3447

Place: Kolkata

Date: November 7, 2023