

JASH/SE/2021-22

Date: 13.08.2021

To,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G Block,
Bandra – Kurla Complex, Bandra I,
Mumbai – 400 051

Equity Scrip Name: JASH

Dear Sir/ Madam,

Subject: Outcome of the Board Meeting held on 13.08.2021

This is to inform you that the Board of Directors Meeting was held today i.e. 13.08.2021 at 10.30 AM at the Registered office of the Company; 31 Sector C, Sanwer Road Industrial Area, Indore - 452015.

The Outcome of the Board Meeting is as under:

1. To consider and approve the Unaudited Standalone & Consolidated Financial Results (IND AS) along with Auditor's Limited Review thereon for the Quarter ended 30th June 2021 of the FY 2021-22 of the Company.

The Board has reviewed and approved the Unaudited Standalone & Consolidated Financial Results (IND AS) along with the Auditor's Limited Review thereon for the Quarter ended 30th June 2021 of the FY 2021-22. (Financial Results attached herewith)

2. To appoint M/s. M. P. Turakhia & Associates (Cost Accountants), Indore as a Cost Auditor of the Company for the FY 2021-22.

Pursuant to the section 148 of the Companies Act, 2013 M/s. M. P. Turakhia & Associates (Cost Accountants), Indore M.P. have been appointed as a Cost Auditor of the Company for the FY 2021-22.

Brief Profile:

M/s. M. P. Turakhia & Associates (Cost Accountants), Indore M.P. is practicing since 1998 in the field of Cost Accountancy and handling assignments in consultancy and cost audit of various companies, Export-Import Services, Excise and Service Tax Advisory, covering public sector, private sector and government sector and having a wide service area in the field of:

- Management Consultancy
- Project Finance
- Audit
- Cost and Management Account
- Material Management
- Import, Export Excise & Customs

3. To approve Draft Report of the Board of Directors' of the Company for the FY year 2020-21 with consideration and noting of all necessary Annexures as per Companies Act 2013



Unit-1 : CAST PRODUCTS PLANT, 31, Sector 'C' Industrial Area, Sanwer Road, Indore-452 015 (M.P.) Phone : +91-731-2720143, 6732700

The Board has approved the Draft Report of the Board of Directors' of the Company for the FY year 2020-21 with the consideration and noting of all necessary Annexures as per Companies Act 2013 and prescribed rules therein.

4. Re - appointment of Mr. Pratik Patel as Managing Director (DIN 00780920) of the Company for five years w.e.f. 01.03.2022

Upon recommendation of the Nomination and Remuneration Committee board has considered and approved reappointment of Mr. Pratik Patel (DIN: 00780290) as Managing Director of the Company for five years w.e.f. 01.03.2022 subject to approval of shareholders at the ensuing general meeting.

Disclosure pursuant to Regulations 30 of Listing Agreement read with Para A of Part A of the Schedule III to the said Regulations:

1	Name in Full	Pratik Patel
2	DIN	00780920
3	DOB	02.02.1964
4	Any former name & surname in full	-
5	Father's name/ Husband name in full	Late Shri Navin Patel
6	Nationality of origin	Indian
7	No. of shares held in the company	1993921 Eq. Shares
8	Educational Qualification	B. E. (Mechanical), MBA (Finance)
9	Date of first appointment on the Board	Since 1995
10	Relationship with other Directors, manager and Key Managerial Personnel of the company	Mr. Pratik Patel is Promoter of the Company and Nephew of Mr. Suresh Patel
11	Reason for Change Viz Appointment, resignation, removal, death or otherwise	Mr. Pratik Patel (DIN: 00780290) was re-appointed as the Managing Director of the Company as per agreed terms with effect from 01st March 2017 for a period of 5 years ending on 28th February 2022 vide special resolution passed by the members as per applicable provisions of the Companies Act, 2013 and rules made thereunder read with other applicable provisions of the law in force for the time being, accordingly upon recommendation of the Nomination and Remuneration Committee board has considered and approved the reappointment of Mr. Pratik Patel (DIN: 00780290) as Managing Director of the Company for five years w.e.f. 01.03.2022 subject to approval of shareholders at the ensuing general meeting and other approval (s) as may be required
12	Date and Term of appointment	Upon recommendation of the Nomination and Remuneration Committee board has considered and approved the reappointment of Mr. Pratik Patel (DIN: 00780290) as Managing Director of the Company for five years



01.03.2022 subject to approval of shareholders at the ensuing general meeting and other approval (s) as may be required.

5. Approval of Continuation of directorship of Mr. Durgalal Tuljaram Manwani, Independent Director (DIN: 07114081) in terms of Regulation 17(1A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

As per Regulation 17(1A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), with effect from April 1, 2019, no listed company shall appoint or continue the directorship of a Non-Executive Director who has attained the age of 75 (Seventy Five) years, unless a Special Resolution is passed to that effect and justification for continuation of directorship, according to that Mr. Durgalal Tuljaram Manwani, Independent Director (DIN: 07114081) will attained the age of 75 years on 01st March, 2022. In view of applicable provision board has approved the continuation of Mr. Durgalal Tuljaram Manwani as an Independent Director of the Company subject to approval of the shareholders at the ensuing general meeting

1	Name in Full	Durgalal Tuljaram Manwani
2	DIN	07114081
3	DOB	01.03.1947
4	Any former name & surname in full	-
5	Father's name/ Husband name in full	Late Shri Tulja Ram Manwani
6	Nationality of origin	Indian
7	No. of shares held in the company	NA
8	Educational Qualification	B. E. (Mechanical), MBA (Finance), PhD
9	Date of first appointment on the Board	Since 2017
10	Relationship with other Directors, manager and Key Managerial Personnel of the company	NA
11	Reason for Change Viz Appointment, resignation, removal, death or otherwise	Mr. Durgalal Tuljaram Manwani (07114081) was appointed as an Independent Director of the Company as per agreed terms with effect from 25.08.2017 for a period of 5 years through ordinary resolution passed by the members as per applicable provisions of the Companies Act, 2013 and rules made thereunder read with other applicable provisions of the law in force for the time being, Now in view of the Regulation 17(1A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") the continuation of directorship of said Mr. Durgalal Tuljaram Manwani will required shareholders' approval through special resolution as he is attaining age of 75 years in coming time, accordingly upon the recommendation of the Nomination and Remuneration Committee due to his various



		contribution throughout his tenure the board has also considered and approved the continuation of Mr. Durgalal Tuljaram Manwani (07114081) as an Independent Director on attending age of 75 years for remaining terms subject to approval of shareholders at the ensuing general meeting and other approval (s) as may be required.
12	Date and Term of appointment	Nomination and Remuneration Committee, board has considered and approved the continuation of Mr. Durgalal Tuljaram Manwani (07114081) as an Independent Director on attending age of 75 years for remaining terms subject to approval of shareholders at the ensuing general meeting and other approval (s) as may be required.

6. To consider & approval of day, date, time & venue/mode of the 47th AGM of the Company

The Board has approved the Draft Notice of convening the 47th Annual General Meeting of the company. The meeting will be held through VC/OVM on Thursday, 16th September 2021 at 11:00 AM in accordance with relevant circulars issued by Ministry of Corporate Affairs and The Securities Exchange Board of India.

The Board Meeting concluded at 1.15 PM

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

Thanking You,

Yours Faithfully,

FOR JASH ENGINEERING LIMITED



TUSHAR K. RADE

COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: A/a



Walker Chandlok & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II
Gurugram – 122 002
India
T +91 124 4628099
F +91 124 4628001

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

To the Board of Directors of Jash Engineering Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Jash Engineering Limited ('the Company') for the quarter ended 30 June 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 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. A review of interim financial information consists of making inquiries, 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 the Standards on Auditing specified under section 143(10) of the Act, 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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandlok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker Chandiook & Co LLP

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

5. We draw attention to Note 2 of the accompanying Statement which describes the uncertainties relating to Covid-19 pandemic outbreak and management's evaluation of its impact on the accompanying Statement and operations of the Company as at the reporting date, the extent of which is significantly dependent on future developments, as they evolve.

Our conclusion is not modified in respect of this matter.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013



Nitin Toshniwal
Partner
Membership No. 507568
UDIN 21507568AAAADT1135

Place: Faridabad
Date: 13 August 2021

Walker ChandioK & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II
Gurugram – 122 002
India

T +91 124 4628099
F +91 124 4628001

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

To the Board of Directors of Jash Engineering Limited.

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Jash Engineering Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 2021, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 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. A review of interim financial information consists of making inquiries, 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

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

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 2 of the accompanying Statement which describes the uncertainties relating to Covid-19 pandemic outbreak and management's evaluation of its impact on the accompanying Statement and operations of the Group as at the reporting date, the extent of which is significantly dependent on future developments, as they evolve.

Our conclusion is not modified in respect of this matter.

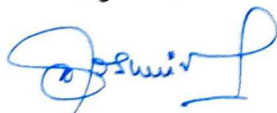
6. We did not review the interim financial results of three subsidiaries included in the Statement whose financial information reflects total revenues of INR 2,273.23 lakhs, total net loss after tax of INR 616.93 lakhs, total comprehensive loss of INR 615.75 lakhs, for the quarter ended on 30 June 2021. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

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

7. The Statement includes the interim financial information of two subsidiaries, which have not been reviewed, whose interim financial results reflects total revenues of INR 0.01 lakhs, net loss after tax of INR 6.84 lakhs, total comprehensive loss of INR 3.68 lakhs for the quarter ended 30 June 2021 have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandniok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013



Nitin Toshniwal
Partner
Membership No. 507568
UDIN 21507568AAAADU5351



Place: Faridabad
Date: 13 August 2021

Walker Chandio & Co LLP

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

Annexure 1

List of entities included in the Statement

Name of subsidiaries and step down subsidiaries companies	Country of Incorporation
Jash USA Inc.	USA
Rodney Hunt Inc (Subsidiary of Jash USA Inc)	USA
Mahr Maschinenbau Gesellschaft m.b.h	Austria
Shivpad Engineers Private Limited	India
Engineering and Manufacturing Jash Limited	Hongkong
Jash Group Employee ESOP Trust	India



Jash Engineering Limited

Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh

Corporate Identity number (CIN): L28910MP1973PLC001226

Unaudited standalone financial results for the quarter ended 30 June 2021

(INR in lakhs except per share data)

S.No.	Particulars	Standalone			
		Quarter ended		Year ended	
		30 June 2021	31 March 2021	30 June 2020	31 March 2021
		(Unaudited)	Refer Note 3	(Unaudited)	(Audited)
1	Income from operations :				
	(a) Revenue from operations	3,184.13	9,636.14	2,373.24	21,671.04
	(b) Other income	203.85	96.60	32.00	266.59
	Total income	3,387.98	9,732.74	2,405.24	21,937.63
2	Expenses:				
	(a) Cost of materials consumed	1,447.15	4,177.92	901.82	9,179.92
	(b) Changes in inventories of finished goods and work-in-progress	(193.43)	572.33	(87.30)	(5.74)
	(c) Employee benefits expense	888.77	802.80	704.66	3,203.63
	(d) Finance costs	169.03	228.94	210.64	929.67
	(e) Depreciation and amortisation expense	148.75	150.71	134.38	565.14
	(f) Other expenses	734.68	1,910.19	622.08	4,854.10
	Total expenses	3,194.95	7,842.89	2,486.28	18,726.72
3	Profit/(loss) before tax (1-2)	193.03	1,889.85	(81.04)	3,210.91
4	Tax expense				
	- Current tax expense	37.69	314.54	13.16	561.55
	- Deferred tax credit	(52.93)	(154.53)	(49.42)	(120.52)
	Total tax expense	(15.23)	160.01	(36.26)	441.03
5	Profit/(loss) for the period/year (3 - 4)	208.27	1,729.84	(44.78)	2,769.88
6	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurement loss on defined benefits plans	(13.42)	10.35	(15.77)	(53.68)
	Tax on above	3.91	(3.01)	4.59	15.63
		(9.51)	7.34	(11.18)	(38.05)
	Other comprehensive loss	(9.51)	7.34	(11.18)	(38.05)
7	Total comprehensive income/(loss) for the period/year (5+6)	198.76	1,737.18	(55.95)	2,731.83
8	Paid - up equity share capital (face value of INR 10/- each)	1,187.12	1,183.66	1,183.66	1,183.66
9	Other equity	-	-	-	16,430.64
10	Earnings per share (of INR 10/- each) (not annualised)				
	(a) Basic (INR)	1.75	14.61	(0.38)	23.40
	(b) Diluted (INR)	1.74	14.58	(0.38)	23.35

SIGNED FOR
IDENTIFICATION
PURPOSES ONLY



Jash Engineering Limited

Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh

Corporate Identity number (CIN): L28910MP1973PLC001226

Unaudited consolidated financial results for the quarter ended 30 June 2021

(INR in lakhs except per share data)

S.No.	Particulars	Consolidated			
		Quarter ended		Year ended	
		30 June 2021	31 March 2021	30 June 2020	31 March 2021
		(Unaudited)	Refer Note 3	(Unaudited)	(Audited)
1	Income from operations :				
	(a) Revenue from operations	4,502.06	12,886.54	3,241.48	29,942.69
	(b) Other income	204.06	37.96	89.59	365.09
	Total income	4,706.12	12,924.50	3,331.07	30,307.78
2	Expenses:				
	(a) Cost of materials consumed	2,367.75	5,090.64	1,464.99	12,321.03
	(b) Purchase of stock in trade	109.32	417.60	79.39	1,108.38
	(c) Changes in inventories of finished goods and work-in-progress	(807.59)	620.43	(189.45)	(440.01)
	(d) Employee benefits expense	1,594.29	1,424.72	1,206.82	5,530.13
	(e) Finance costs	177.65	239.60	218.94	981.70
	(f) Depreciation and amortisation expense	222.16	222.36	204.67	855.38
	(g) Other expenses	1,421.95	2,340.58	838.90	6,334.32
	Total expenses	5,085.53	10,355.93	3,824.26	26,690.93
3	Profit/(loss) before tax (1-2)	(379.41)	2,568.57	(493.19)	3,616.85
4	Tax expense				
	- Current tax expense	46.73	351.05	29.14	690.12
	- Deferred tax credit	(53.10)	(156.24)	(52.36)	(125.14)
	Total tax expense	(6.37)	194.81	(23.22)	564.98
5	Profit/(loss) for the period/year (3 - 4)	(373.04)	2,373.76	(469.97)	3,051.87
6	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurement loss on defined benefits plans	(13.71)	11.34	(17.14)	(54.84)
	Tax on above	3.98	(3.27)	4.94	15.92
	Items that will be reclassified to profit or loss				
	Exchange difference on translating foreign operations	50.83	(83.59)	30.20	83.91
	Other comprehensive income/(loss)	41.10	(75.52)	18.00	44.99
7	Total comprehensive income/(loss) for the period/year (5+6)	(331.94)	2,298.24	(451.97)	3,096.86
8	Paid - up equity share capital	1,187.12	1,183.66	1,183.66	1,183.66
9	Other equity	-	-	-	14,450.07
10	Earnings per share				
	(a) Basic (INR)	(3.14)	20.05	(3.97)	25.78
	(b) Diluted (INR)	(3.12)	20.01	(3.97)	25.73

SIGNED FOR
IDENTIFICATION
PURPOSES ONLY



Jash Engineering Limited

Registered office: 31, Sector-C, Sanwer Road, Industrial Area, Indore 452015, Madhya Pradesh

Corporate Identity number (CIN): L28910MP1973PLC001226

Notes to unaudited standalone and consolidated financial results for the quarter ended 30 June 2021

1 The above unaudited standalone and consolidated financial results of Jash Engineering Limited ("the Company" or "the Holding Company") and the Group comprising its Subsidiaries, for the quarter ended 30 June 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company in their respective meetings held on 13 August 2021. The statutory auditors have carried out a limited review of these unaudited financial results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2 COVID-19 has impacted the normal business operations of the Company/Group by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lock down of production facilities etc. However, production and supply of goods had commenced during the month of May 2020 on various dates at all the manufacturing units of the Company/Group after obtaining permissions from the appropriate government authorities.

Further, second wave of Covid-19 pandemic has hit India recently. Currently, the state Governments have implemented regional lockdowns based on situation in individual states/regions. There are uncertainties regarding the impact, the COVID-19 is going to have on the operations of the Company/Group and the management is closely monitoring the developments. The management of the Company/Group has considered all internal and external sources of information, including economic forecasts and estimates from market sources as at the date of the approval of these financial results in determining carrying values of its assets and liabilities in accordance with applicable Ind AS. The Company/Group has considered the possible effects that may result from COVID-19 on the carrying amounts of financial assets, inventory, receivables, advances, property, plant and equipment, intangibles etc. as well as liabilities accrued and has concluded that no material adjustments are required at this stage in the financial results. The actual impact of the global health pandemic may be different from that which has been estimated due to unforeseen circumstances, as the COVID-19 situation evolves in India and globally. The Company/Group will continue to monitor any material changes to future economic conditions.

The auditors have given an emphasis on this matter in their review report.

3 Amounts for the quarter ended 31 March 2021 represents the balancing amounts between audited amounts for the full financial year and the published year to date amounts upto third quarter of the financial year which were subjected to limited review.

4 In accordance with Ind AS 108, the Board of Directors, being the Chief operating decision maker of the Group has determined "Manufacturing and trading of varied engineering products for general engineering industry, water and waste water industry and bulk solids handling industry" as the only operating segment. Further in terms of paragraph 31 of Ind AS 108, entity wide disclosures have been presented below:

(INR in lakhs)

Particulars	Quarter ended			Year ended
	30 June 2021	31 March 2021	30 June 2020	31 March 2021
	(Unaudited)	Refer Note 3	(Unaudited)	(Audited)
Segment revenue from external customers				
Within India	1,324.37	6,248.69	1,728.56	12,575.52
Outside India	3,177.69	6,637.85	1,512.92	17,367.17
Revenue from operations	4,502.06	12,886.54	3,241.48	29,942.69

Particulars	As at		
	30 June 2021	31 March 2021	30 June 2020
	(Unaudited)	(Audited)	(Unaudited)
Segment assets			
Within India	22,527.49	23,279.34	21,822.73
Outside India	8,679.59	8,362.26	5,459.55
Total assets	31,207.08	31,641.61	27,282.28
Segment liabilities			
Within India	13,723.36	13,879.22	13,493.09
Outside India	2,196.98	2,128.66	1,657.62
Total liabilities	15,920.34	16,007.88	15,150.71
Capital expenditure			
Within India	536.64	882.40	116.71
Outside India	242.34	59.82	28.88
Total capital expenditure	778.98	942.22	145.59

5 Previous periods' figures have been re-grouped / re-classified wherever necessary, to correspond with those of the current period's classification.

For and on behalf of the Board of Directors of
Jash Engineering Limited

Pratik Patel
Managing Director
DIN No. 00780920

Place: Indore
Date: 13 August 2021



SIGNED FOR
IDENTIFICATION
PURPOSES ONLY

