

14.11.2025

To,
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

Name of the Company - Jagan Lamps Limited
Script Code - 530711

Sub.: Integrated Filing (Financial) for the Quarter & Half Year ended on September 30, 2025.

Dear Sir(s),

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 December 31, 2024 read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter & half year ended on 30th September, 2025.

The aforesaid information will also be uploaded on the Company's website at <https://www.jaganlamps.com/investor.html>.

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

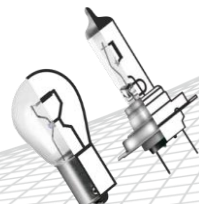
Yours Sincerely,
For **Jagan Lamps Limited**

Hardik Gujar
Company Secretary & Compliance Officer
M. No.: A77697

Encl.: As above

JAGAN LAMPS LTD.

Narela Piao Manihari Road, Kundli, Distt - Sonipat, Haryana-131028 (INDIA)
Tel : 8814805077
E-mail : sales@jaganlamps.com, jagansalesautobulbs@gmail.com
Website : www.jaganlamps.com
CIN : L31501HR1993PLCO33993



JAGAN LAMPS LIMITED
(CIN: L31501HR1993PLC033993)
Regd. Office: Narela Piao Manihari Road, Kundli, Distt. Sonapat-131028, Haryana

(Figures in Lakhs)						
Statement of Standalone Un-audited Financial Results for the Quarter & Half Year Ended September 30, 2025						
	Particulars	For The Quarter Ending On			For The Half Year Ending On	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	Income					
I	(a) Net Revenue from operations	1,089.64	898.10	1,488.04	1,987.74	2,540.44
II	(b) Other income	18.37	10.89	28.29	29.27	38.49
III	Total Income (I + II)	1,108.01	908.99	1,516.33	2,017.00	2,578.93
	Expenses					
	(a) Cost of materials consumed	795.45	718.94	1,162.40	1,514.39	1,905.51
	(b) Change in inventories of finished goods, work-in-progress and stock in trade (Increase)/decrease	13.64	(57.96)	(22.96)	(44.32)	(7.58)
	(c) Employee benefits expense	105.20	97.38	126.79	202.58	233.08
	(d) Finance Costs	20.78	20.27	20.20	41.05	31.30
	(e) Depreciation and amortisation expense	35.07	34.76	35.61	69.83	70.19
	(f) Other expenses	70.74	44.55	101.36	115.29	200.99
IV	Total expenses	1,040.88	857.94	1,423.41	1,898.82	2,433.49
V	Profit / (Loss) before exceptional items and tax(III - IV)	67.13	51.05	92.92	118.18	145.44
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before tax (V - VI)	67.13	51.05	92.92	118.18	145.44
VIII	Tax expense					
	Current Tax	20.44	16.54	26.92	36.99	42.86
	Deferred Tax	(3.45)	(2.60)	(3.65)	(6.04)	(4.13)
IX	Profit / (Loss) for the period	50.14	37.11	69.64	87.24	106.71
X	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit or Loss (net of tax)					
	- Remeasurements of defined benefit plan	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total - Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income for the Period (IX + X) comprising Profit/ (Loss) and other Comprehensive Income for the Period	50.14	37.11	69.64	87.24	106.71
	Equity Share Capital (Face Value of Rs. 10/- each)	729.52	729.52	729.52	729.52	729.52
	Reserves (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the Previous Year					
	Earnings per equity share:					
	(a) Basic	0.69	0.51	0.95	1.20	1.46
	(b) Diluted	0.69	0.51	0.95	1.20	1.46

NOTES:

- The above results were reviewed and recommended by the Audit Committee and then approved by the Board of Directors at their meeting held on November 14, 2024. The Unaudited financial results for the quarter ended September 30, 2025 have been limited reviewed by the Statutory Auditors of the Company.
- The Business activity of the Company falls with in a single primary business segment and there are no reportable segments.
- Figures for the corresponding period have been regrouped/ recasted/rearranged wherever necessary to make them comparable.
- The Unaudited financial results have been prepared in accordance with the principal and procedures of Indian Accounting standards ("IND AS") as notified under the companies (indian accounting standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 and regulation 33 of the SEBI (LODR) Regulation, 2015.
- The Unaudited results of the Company for the quarter ended September 30, 2025 are available on the Company's website (www. Jaganlamps.com) and on the website of BSE (www.bseindia.com).

Date: November 14, 2025

Place: Kundli

For and on behalf of Board of Directors



Ashish Aggarwal
Ashish Aggarwal
(Managing Director)
DIN: 01837337

Jagan Lamps Limited

Regd. Office: Narela Piao Manihari Road, Kundli, Distt - Sonipat, Haryana - 131028, CIN: L31501HR1993PLCO33993

Unaudited Statement of Assets and Liabilities as at September 30, 2025

	(Rs. In Lakhs)	
	September 30, 2025	March 31, 2025
Assets		
Non current Assets		
Property, plant & equipment	1,624.98	1,679.66
Other Intangible Assets	0.42	0.80
Financial Assets		
Other Financial Assets	25.06	29.82
	<u>1,650.46</u>	<u>1,710.28</u>
Current Assets		
Inventories	2,295.84	2,340.95
Financial Assets		
(i) Trade Receivables	1,301.74	1,038.61
(ii) Cash & Cash Equivalents	2.32	33.80
(iii) Bank balances other than (ii) above	20.26	20.17
(iv) Other Financial Assets	0.08	1.19
Other Current Assets	343.04	186.95
	<u>3963.27</u>	<u>3621.68</u>
Total	<u>5,613.74</u>	<u>5,331.96</u>
Equity and Liabilities		
Equity		
Equity Share Capital	729.52	729.52
Other Equity	2,685.99	2,598.75
	<u>3,415.51</u>	<u>3,328.27</u>
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Provisions	20.88	14.28
Deferred Tax Liabilities (net)	172.13	178.18
	<u>193.01</u>	<u>192.46</u>
Current Liabilities		
Financial Liabilities		
(i) Borrowings	1,059.50	947.60
(ii) Trade Payables		
total outstanding dues of micro enterprises and small enterprises	-	0.22
total outstanding dues of creditors other than micro enterprises and small enterprises	786.98	680.87
(iii) Other Financial Liabilities	120.68	108.82
Other Current Liabilities	32.29	69.38
Provisions	4.12	4.12
Current Tax Liabilities (Net)	1.64	0.23
	<u>2,005.22</u>	<u>1,811.23</u>
Total	<u>5,613.74</u>	<u>5,331.96</u>



Jagan Lamps Limited

Regd. Office: Narela Piao Manihari Road, Kundli, Distt - Sonipat, Haryana - 131028, CIN: L31501HR1993PLCO33993

Unaudited Cash Flows Statement for the half year ended September 30, 2025**(Rs. In Lakhs)**

	For the half year ended Sept 30, 2025	For the half year ended Sept 30, 2024
Cash flow from Operating Activities		
Profit for the Year	118.18	145.44
Adjustments for		
Depreciation & Amortisation expenses	69.83	70.19
Interest expense	41.05	28.90
Interest income	(0.04)	(0.07)
Non Cash / Non Operating items	110.84	99.02
Adjustment for		
Decrease / (Increase) in Inventories	45.11	(782.26)
Decrease / (Increase) in Trade Receivable	(263.13)	(305.23)
Decrease / (Increase) in Other Non Current financial assets	4.76	0.05
Decrease / (Increase) in Other financial assets	1.11	(1.23)
Decrease / (Increase) in other current assets	(156.09)	2.68
Increase / (Decrease) in Trade payables	105.89	485.24
Increase / (Decrease) in other financial liabilities	11.86	13.05
Increase / (Decrease) in Provisions	6.60	2.40
Increase / (Decrease) in Other Current Liabilities	(37.08)	15.37
Net Change in current assets and current liabilities	(280.96)	(569.93)
Less:- Direct Taxes Paid	35.58	45.11
Net Cash Flow from Operating Activity (A+B-C-D)	(87.52)	(370.58)
Cash flow from Investing Activities		
Purchase of Property, Plant & Equipment and Intangible Asset	(14.77)	(75.77)
Interest Received on FDR	0.04	0.07
Increase of Bank deposits (having original maturity of more than 3 months)	(0.09)	-
Net Cash Flow from Investing activities	(14.82)	(75.70)
Cash flow from Financing Activities		
(Repayment)/ proceeds from short-term borrowings (net)	111.91	516.21
Interest Paid	(41.05)	(28.90)
Net Cash Flow from Financing activities	70.86	487.31
Net Cash Flow (I+II+III)	(31.48)	41.03
Add:- Opening Cash and Cash Equivalent	33.80	16.15
Closing Cash and Cash Equivalent	2.32	57.18
Cash on hand	2.29	2.96
Balance with Banks		
- in Current Account	0.03	0.03
- in EEFC Account	-	54.19
	2.32	57.18





KASG & Co.

CHARTERED ACCOUNTANTS

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

**Review Report to
The Board of Directors
Jagan Lamps Limited**

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of Jagan Lamps Limited (the Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the statement), attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement is the responsibility of the Company's Management and approved by the 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review of interim financial information consists of making enquiries, 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 Standards on Auditing 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KASG & Co.
Chartered Accountants
Firm Registration Number: 002228C

Vipin Goel
(Partner)
Membership Number: 512694



Place: New Delhi
Date: Nov 14, 2025

UDIN: 25512694BMKQCI4365

D-4/210, Safeway House, D-Block, Central Market,
Opp. PVR Cinema, Prashant Vihar, New Delhi-110085
 Ph. : 011-45710558 Mobile : 9821934119
 E-mail : vipin@kasgca.com Website : www.kasgca.com

Branches : • New Delhi • Kolkata • Bengaluru • Uttar Pradesh • Uttarakhand • Jharkhand • Haryana

A. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIALISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

B. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	Amount (in ₹ lakh)
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	1059.50
B	Out of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Out of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including shortterm and long-term debt	1059.50

C. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Yes

D. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.

For Jagan Lamps Limited

Ashish Aggarwal
Managing Director
DIN: 01837337

Related party transactions (Period Ended on 30-09-2025)																					Amount in Lakh	
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					Note
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds	
1	Jagan Lamps Limited	-	Ashish Aggarwal	-	Director & KMP	Remuneration		32.7	NA	16.35	0.32	3.80										
2	Jagan Lamps Limited	-	Ashish Aggarwal	-	Director & KMP	Any other transaction	Rent	39.95	Approved	19.98	0	10.80										
3	Jagan Lamps Limited	-	Rekha Aggarwal	-	KMP - CFO	Remuneration			NA	3.6	0.01	1.90										
4	Jagan Lamps Limited	-	Jagan Automotives Pvt. Ltd.	-	Enterprises under common controls	Purchase of goods or services		700	Approved	47.94	0	9.10										
5	Jagan Lamps Limited	-	Jagan Automotives Pvt. Ltd.	-	Enterprises under common controls	Sale of goods or services		700	Approved	109.78	181.41	74.78										
6	Jagan Lamps Limited	-	Raghav Aggarwal	-	Director	Remuneration			NA	6	0.92	3.00										
7	Jagan Lamps Limited	-	Saras Kumar	-	Director	Any other transaction	Sitting Fee		NA	0.04	0.02	0.05										
8	Jagan Lamps Limited	-	Hemant Mangla	-	Director	Any other transaction	Sitting Fee		NA	0.02	0	0.02										
9	Jagan Lamps Limited	-	Shweta Nathani	-	Director	Any other transaction	Sitting Fee		NA	0.04	0.02	0.05										
10	Jagan Lamps Limited	-	Pratyus Kumar	-	KMP	Remuneration			NA	0.90	0.60	0										
11	Jagan Lamps Limited	-	Hardik Gujar	-	KMP	Remuneration			NA	1.40	0	0.65										
Total value of transaction during the reporting period										206.05												

For Jagan Lamps Limited

Ashish Aggarwal (MD)