



JAGSONPAL PHARMACEUTICALS LIMITED

Corporate Office: Nimai Tower, 3rd Floor, Plot No. 412-415, Phase-IV, Udyog Vihar, Gurugram -122015, Haryana (India)

October 23, 2024

The Department of Corporate Services- Listing	The Department of Corporate Services- Listing
BSE Ltd,	National Stock Exchange of India Ltd
Phiroze Jeejeebhoy Towers,	Exchange Plaza, C-1, Block G,
Dalal Street	Bandra Kurla Complex,
Mumbai-400 001	Bandra (E) Mumbai – 400 051
Scrip Code: 507789	Symbol: JAGSNPHARM

Subject: Outcome of Board Meeting held on October 23, 2024 & Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we would like to inform you that the Board of Directors at its Meeting held today, inter-alia, considered and approved the following:

- 1. Unaudited Financial Results along with Limited Review Report issued by the Statutory Auditors of the Company for the quarter and half year ended September 30, 2024.
- 2. Sub-division/ split of the existing Equity Shares of the Company, such that each Equity Share having face value of Rs. 5/- (Rupees Five only) each fully paid-up, be sub-divided/split into such number of Equity Shares having face value of Rs. 2 each fully paid-up, subject to the approval of Equity Shareholders of the Company through Postal Ballot.

The Record Date for sub-division/split of existing Equity Shares shall be decided after taking aforesaid approval of the Equity Shareholders of the Company.

3. Consequent Alteration of the Capital Clause (Clause V) of the Memorandum of Association and Article 4 of the Company on account of aforesaid sub-division/split of existing Equity Shares "

The Company will shortly be seeking approval of equity shareholders through postal ballot for the Sub-division/Split of shares and for consequent amendment to the Memorandum of Association/Articles of Association of the Company.





The detailed disclosure for aforesaid point no. 2 as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated July 13, 2023 is enclosed as Annexure I.

The Board Meeting commenced at 04:50 p.m. and concluded at 5:40 p.m.

We request you to take the above on record.

Thanking you,

Yours faithfully, For **Jagsonpal Pharmaceuticals Limited**

Abhishek Joshi Company Secretary & Compliance Officer







Annexure – I

Disclosure under Regulation 30 of SEBI Listing Regulations

Sr. No.	Particulars	Disclosure				
1.	Split Ratio	Existing Equity Share having face value of Rs. 5/- each fully paid				
		up, will be sub-divided/split into such number of Equity Shares				
		having face value of Rs. 2 each fully paid up				
2.	Rationale behind	To enhance li	quidity of the	e Compar	ny's equity sh	ares and to
	the split	facilitate participation of small investors by making equity shares				
		of the Compan	y more afford	able to inv	rest	
3.	Pre and Post share		Pre Sub-		Post Sub-Div	vision/Split
	capital –		Division/Spl	it		
	authorized, paid up	Particulars	No. of	Face	No. of	Face
	and subscribed		Equity	Value	Equity	Value
			Shares	(Rs.)	Shares	(Rs.)
			Authorized B	Equity Sha	are Capital	
		Equity	3,00,00,000	5	7,50,00,000	2
		shares				
		Unclassified	2,00,00,000	5	5,00,00,000	2
		shares				
		Issued, Su	bscribed and	Paid-up	Equity Share	Capital
		Equity	2,64,84,611	5	66,211,528	2
		shares*				
	*Based on paid up equity capital depending on paid up equity cap				-	-
4.	Expected time of	Within 3(three) months from the date of approval of Equity				
	Completion	Shareholder of the Company				
5.	Class of Shares	Equity Shares				
	which are sub-					
	divided					
6.	Number of Shares	Refer details stated at point no. 2 and 3				
	of each class pre					
	and post split					



ve			
7.	Number of	Not Applicable	<u>INOSON</u>
	shareholders who		
	did not get any		
	shares in		
	consolidation and		
	their pre-		
	consolidation		
	shareholding		

Walker Chandiok & Co LLP

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

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

To the Board of Directors of Jagsonpal Pharmaceuticals Limited

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

- We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Jagsonpal Pharmaceuticals Limited ('the Company') for the quarter ended 30 September 2024 and the year to date results for the period 01 April 2024 to 30 September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 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 Listing Regulations. 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.



Chartered Accountants

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 Chandiok & Co LLP

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of Jagsonpal Pharmaceuticals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Madhu Sudan

Madhu Sudan Malpani Partner Membership No. 517440

UDIN: 24517440BKGUDD3181

Place: Gurugram Date: 23 October 2024



Jagsonpal Pharmaceuticals Limited

Corporate office: Plot No. 412-415,3rd Floor, Nimai Tower, Phase- IV, Udyog Vihar, Sector 18, Gurugram, Haryana-122015

CIN No:- L74899DL1978PLC009181 Phone: 0124-4406710

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30 September 2024

							(Rs. in Millior
			Quarter End	ed	Half Yea	r Ended	31 March
Sr. No.	Particulars	30 September	30 June	30 September	30 September	30 September	1
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
-		2024	2024	2023	2024	2023	2024
	INCOME						
1	Revenue from operations	746.92	614.39	578.29	1,361.31	1,179.82	2,087.03
2	Other income	16.54	14.44	22.74	30.98	42.71	92.79
3	Total income (1+2)	763.46	628.83	601.03	1,392.29	1,222.53	2,179.8
4	EXPENSES						
	a) Cost of materials consumed	52.01	43.87	49.06	95.88	124.32	221.00
	b) Purchases of stock-in-trade	220.32	200.34	145.34	420.66	279.33	539.8
	c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	(8.72)	(21.17)	12.04	(29.89)	23.76	38.96
	d) Employee benefits expense	166.75	147.39	117.04	314.14	254.05	484.93
	e) Share based payment expense	21.25	24.25	41.81	45.50	83.84	133.10
	f) Finance costs	2.29	2.15	2.21	4.44	3.71	8.14
	g) Depreciation and amortisation expense	23.41	10.72	4.55	34.13	8.48	16.63
	h) Other expenses	132.46	117.33	129.35	249.79	244.50	438.5
	Total expenses	.609.77	524.88	501.40	1,134.65	1,021.99	1,881.1
5	Profit before exceptional items and tax (3-4)	153.69	103.95	99.63	257.64	200.54	298.69
6	Exceptional items (Refer note 6)		32.85	1	32.85		-
7	Profit before tax (5-6)	153.69	71.10	99.63	224.79	200.54	298.65
8	Tax expense:						
	Current tax (including earlier years)	26.84	15.87	25.83	42.71	51.84	75.60
	Deferred tax charge/(credit)	12.26	1.94	(0.92)	14.20	(0.81)	(1.54
9	Net profit for the period/year (7-8)	114.59	53.29	74.72	167.88	149.51	224.63
10	Other comprehensive income (OCI)						
	i) a) Items that will not be reclassified to profit or loss	6.60	(0.64)	3.97	5.96	3.70	2.67
	b) Income tax relating to items that will not be reclassified to profit or loss	(1.66)	0.16	(0.99	(1.50)	(0.91)	(0.64
	ii) a) Items that will be reclassified to profit or loss	:	-	1	_	:	
	b) Income tax relating to items that will be reclassified to profit or loss			4			_
11	Total comprehensive income for the period/year (9+10)	119.53	52.81	77.70	172.34	152.30	226.66
- 1		119.55	52.01		172.34	132.30	220.00
12	Earnings per share (not annualised for the quarters and half year)		1.94				
	Basic (Rs.)	4.29		2.84	6.30	5.70	8.49
_	Diluted (Rs.)	4.25	1.93	2.84	6.22	5.68	8.46
13	Paid-up equity share capital (face value per share Rs. 5)	132.42	132.29	130.99	132.42	130.99	132.19
14	Reserves excluding revaluation reserves (other equity)				1,838.61	1,563.06	1,741.83
	See accompanying notes to the Unaudited Financial Results						



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SIGNED FOR IDENTIFICATION PURPOSE ONLY



Jagsonpal Pharmaceuticals Limited

Statement of Unaudited Assets and Liabilities

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Jagsonpal Pharmaceuticals Limited Statement of Unaudited Cash Flows

Statement of Unaudited Cash Flows		(Rs. in Million
	Half Ye	ar Ended
Destiguiore	30 September	30 September
Particulars	(Unaudited)	(Unaudited)
	2024	2023
A. Cash flows from operating activities		
Profit before tax	224.79	200.54
Adjustments:	1 1	
Depreciation and amortisation expense	34.13	8.48
Interest income	(28.50)	(37.70
Finance costs	4.44	3.71
Share based payment expense	45.50	83.84
Allowance for expected credit loss	0.59	2.52
Excess provisions written back	(1.36)	(-
Provision for inventory obsolescence	(1.16)	1.63
	53.64	62.48
Operating cash flows before working capital changes	278.43	263.02
Movement in working capital:		
Trade receivables	(85.94)	(56.42
Other current and non-current assets	(4.70)	(25.11
Inventories	(16.85)	3.29
Other current and non-current financial assets	(1.17)	1.21
Trade payables	65.25	(18.63
Other current financial and non-financial liabilities	200.63	52.99
Provisions	(0.55)	0.50
Cash flows from operations	435.10	220.85
Income-tax paid (net of refund)	(38.20)	(47.40
Net cash flows from operating activities (A)	396.90	173.45
B. Cash flows from investing activities	1 1	
Purchase of property, plant and equipment	(2.30)	(2.25
Cash consideration paid for business acquisition (net of liabilities and deferred consideration)	(885.97)	
Investment in bank deposits	(499.31)	(453.71
Proceeds from bank deposits	1,152.36	383.40
Interest received	24.39	15.11
Net cash used in investing activities (B)	(210.83)	(57.45
C. Cash flows from financing activities		
Proceeds from issue of equity share capital (including securities premium)	11.46	-
Finance costs paid	(0.37)	(0.16
Payment for principal portion of lease liabilities	(3.99)	-
Payment for interest portion of lease liabilities	(4.07)	(3.55
Dividend paid	(132.29)	(130.99
Net cash used in financing activities (C)	(129.26)	(134.70
Net decrease in cash and cash equivalents (A+B+C)	56.81	(18.70
Add: cash and cash equivalents at the beginning of the year	127.60	110.53
Cash and cash equivalents at the end of the year	184.41	91.83
Reconciliation of cash and cash equivalents as per the statement of cash flow		
Balance with banks in current accounts	76.91	91.53
Cash on hand	-	0.30
Bank deposits with original maturity less than three months	107.50	-
Cash and cash equivalents at the end of the year	184.41	91.83



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Notes to the unaudited financial results:

- The unaudited financial results have been prepared in accordance with 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).
- 2. The Company is primarily engaged in manufacturing and trading of pharmaceutical products (including active pharmaceutical ingredients) to its customers in India and overseas, which is being considered as a single reportable business segment by the chief operating decision maker.
- 3. During the quarter, on 25 July 2024, the Company has entered into an agreement to sell with M/s Regalia Laminates LLP for its Faridabad facility, for a total consideration of ₹ 410 million. The Company has received an advance amounting to ₹ 250 million till the date of the audit committee. The expected date of completion of sale is on or before 31 October 2024.
- 4. During the quarter, under the Company's Employee Stock Option Plan 2022, the Company has granted 68,000 stock options to the eligible employees as determined by the Nomination and Remuneration Committee and has allotted 27,500 equity shares on exercise of vested stock options by eligible employees.
- 5. During the quarter, the Company has paid a final dividend of ₹ 5 per equity share face value of ₹ 5 each amounting to ₹ 132.29 millions for the year ended 31 March 2024 post shareholders' approval at the Annual General Meeting held on 18 September 2024.
- 6. During the previous quarter, the Company had acquired India and Bhutan business of Yash Pharma Laboratories Private Limited along with their brands and associated trademarks, technical know-how and non-compete under Business Transfer Agreement ("BTA"), with effect from 01 June 2024, for a purchase consideration of ₹ 940.12 million. The said business acquisition gives the Company access to dermatology and childcare products and aligns well with strategic goal to broaden presence in the Indian market. Further, the Company has involved various external experts to facilitate the said business combination for providing transaction related services amounting to ₹ 32.85 million, which has been disclosed as exceptional item.
- 7. The above financial results for the quarter ended 30 September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 23 October 2024 and a limited review of the same has been carried out by the statutory auditors.
- Subsequent to the quarter-end, on 23 October 2024, the Board of Directors of the Company has approved the sub-division/split of existing equity shares having a face value of ₹ 5 each, fully paid up, into such number of equity shares having face value of ₹ 2 each fully paid-up, subject to the approval of shareholders of the Company through postal ballot.

Manish Gupta Managing Director

Place : Gurugram Date : 23 October 2024



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