



ISO 9001 : 2015
Reg. No. : RQ91/5487



JSL INDUSTRIES LTD.

Registered Office & Works
Village Mogar-388 340, Tal. & Dist. Anand, (Gujarat) (India)
Phones : 02692 - 280224, 280254, 280227
E-mail : jsl@jسلمogar.com Website : www.jسلمogar.com
CIN NO. L31100GJ1966PLC001397

BY: ELECTRONIC MODE

October 29, 2021

To,
BSE Limited
P. J. Tower,
Dalal Street,
Mumbai – 400 001

Security Code: 504080

Subject: Intimation under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As amended

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors in their Meeting held on October 29, 2021, have considered, approved and took on record the following;-

1. Standalone Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2021 as received and recommended by Audit Committee and approved by Board of Directors of the Company;
2. Limited Review Report by Statutory Auditors on Standalone Unaudited Financial Results for the quarter and half year ended on September 30, 2021;
3. Appointment of Mr. Ravi Thanki (A60338) as Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from (w.e.f) December 13, 2021 in terms of provisions of Section 203 of the Companies Act, 2013 and Rule made there under and Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The detailed profile of Mr. Ravi Thanki (A60338) as per requirement of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given below:

1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Ravi Thanki (A60338) for the post of Company Secretary and Compliance Officer (Key Managerial Personnel), is due to resignation of Mr. Ishwar Nayi with effect from close of working hours of January 08, 2022.
2.	Date of appointment/cessation (as applicable) & terms of appointment	With effect from December 13, 2021



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3.	Brief Profile	Mr. Ravi Thanki (A60338) is an Associate Member of ICSI, New Delhi; Mr. Ravi Thanki (A60338) is a Bachelor of Commerce and Bachelor of Laws from M.S. University, Vadodara and having 2 Years of experience in Public Listed Company as Executive, Secretarial.
4.	Disclosure of Relationship with Directors inter - se	Not Applicable
5.	No. of Listed entities in which person holds Directorship	Not Applicable
6.	Shareholding of Company Secretary	Not Applicable
7.	Contact Details	Phone: 02692 280224, e-mail: cs@jslmogar.com

The Meeting commenced at 3.30 P.M. and concluded at 4.20 P.M.

Kindly take above on your record and oblige.

Thanking you,
For JSL Industries Limited



K. J. Gupta
Chief Executive Officer

Encl : As Above

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

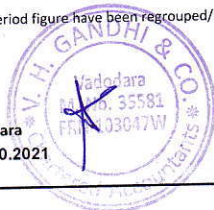
(Rs. in Lacs)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Revenue from Operations	1,493	1,175	1,402	2,668	2,256	4,967
2	Other Income	20	42	11	62	24	54
3	Total Income	1,513	1,217	1,413	2,730	2,280	5,021
4	Expenses						
a)	Cost of Materials Consumed	976	819	953	1,795	1,331	2,982
b)	Purchase of Stock in trade	-	-	-	-	-	-
c)	Change in Inventories of Finished Goods, Work in Progress & Stock in trade	12	(66)	(81)	(54)	17	(201)
d)	Employees benefits expense	213	202	242	415	416	919
e)	Finance Cost	24	14	30	38	37	58
f)	Depreciation and Amortization Expense	25	25	31	50	61	122
g)	Other Expenses	156	177	198	333	327	798
	Total Expenses	1,406	1,171	1,373	2,577	2,189	4,678
	Profit(Loss) before Interest, Depreciation, Tax & Amortization (EBIDTA)	136	43	90	179	165	469
5	Profit before exceptional and extraordinary items and tax	107	46	40	153	91	343
6	Exceptional items	-	-	-	-	-	-
7	Profit before extraordinary items and tax	107	46	40	153	91	343
8	Extraordinary items	-	-	-	-	-	-
9	Profit before tax	107	46	40	153	91	343
10	Tax Expenses						
	(i) Current Tax	26	11	29	37	38	105
	(ii) Deferred Tax	5	(4)	(3)	1	(1)	(2)
11	Profit for the period	76	39	14	115	54	240
12	Other Comprehensive income/(Expenses)						
	Actuarial gain/(loss) on employee defined benefit funds	(1)	(1)	-	(2)	(1)	(8)
	Equity Instruments	-	-	-	-	-	2
	Total Comprehensive income for the period	75	38	14	113	53	234
13	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	117	117	117	117	117	117
14	Other equity	-	-	-	-	-	2,418
15	Earning per Share (EPS) (In Rs.)						
	Basic	6.50	3.32	1.23	9.81	4.60	20.44
	Diluted	6.50	3.32	1.23	9.81	4.60	20.44

Notes:

- The above results were reviewed by the statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 29th October, 2021.
- Segment Reporting is not applicable as the Company has only one segment.
- The above Result have been prepared in accordance with IND AS notified under the companies (Indian Accounting Standards) Rules, 2015.
- The Company has considered the possible effects that may result from the COVID-19 pandemic in developing the assumptions and estimates relating to the uncertainties including the recoverability of carrying values of its assets comprising Property, Plant and Equipment, Trade receivables, Inventory and investments as at the date of approval of these financial results and has concluded that there are no material adjustments required in the financial results. The Company continues to monitor the economic effects of the pandemic while taking steps to improve its execution efficiencies and the financial outcome.
- The previous period figure have been regrouped/re-arranged wherever necessary with current classification.

Place : Vadodara
 Date : 29.10.2021



FOR JSL INDUSTRIES LTD.

Rahul N. Amin
 Rahul N. Amin
 (Chairman)
 DIN:00167987

Due



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STATEMENT OF ASSETS AND LIABILITIES


(Rs. in Lacs)

Particulars	As at	As at
	30.09.2021 (UNAUDITED)	31.03.2021 (AUDITED)
(A) ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,446	1,477
(b) Financial Assets	-	-
(i) Investments	27	577
(ii) Other Financial Assets	22	22
(iii) Deferred Tax Assets (Net)	(69)	(68)
(iv) Other non-current assets	50	55
Total Non-current assets	1,476	2,063
(2) Current assets		
(a) Inventories	1,079	990
(b) Financial Assets		
(i) Trade receivables	807	286
(ii) Cash and cash equivalents	2	55
(iii) Bank Balance Other than Cash and Cash Equivalents	26	46
(iv) Other Financial Assets	1,093	719
(c) Other current assets	90	88
Total Current assets	3,097	2,184
Total Assets	4,573	4,247
(B) EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	117	117
(b) Other Equity	2,708	2,595
Total Equity	2,825	2,712
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	193	193
(ii) Lease Liabilities	20	25
(b) Provisions	54	55
(c) Other non-current liabilities	202	227
Total Non-current liabilities	469	500
(3) Current liabilities		
(a) Financial Liabilities		
(i) Trade payables		
Total Outstanding Dues of Micro and Small Enterprises	8	1
Total Outstanding Dues of Creditors Other than Micro and Small Enterprises	518	660
(ii) Borrowings	384	151
(iii) Other financial liabilities	-	-
(iv) Lease Liabilities	10	11
(b) Other current liabilities	171	113
(c) Provisions	188	99
Total Current liabilities	1,279	1,035
Total Liabilities	1,748	1,535
Total Equity and Liabilities	4,573	4,247



Place : Vadodra
Date : 29.10.2021

FOR JSL INDUSTRIES LTD.


Rahul N. Amin
(Chairman)
DIN:00167987

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Statement of Cash Flow for the half year ended 30th September, 2021

(Rs. in Lacs)

Particulars	Half Year ended	Half Year ended
	30.09.2021	30.09.2020
	UNAUDITED	UNAUDITED
(A) CASH FLOW FROM OPERATION ACTIVITIES		
Net Profit Before tax	153	91
Adjustment For		
Depreciation & amortization on continuing operation	50	61
Gain/(Loss) on Sale of Fixed Assets	-	-
Interest and other income	(62)	(23)
Leave Encashment charged to P & L A/C	12	37
Leave Encashment paid (less)	(7)	(28)
Gratuity charged to P & L A/C	10	16
Gratuity Paid (Less)	(17)	(23)
	(14)	40
Operating Profit before Working Capital Changes	139	131
(Increase)/Decrease in Other Financial Assets (Non Current)	-	-
(Increase)/Decrease in Other Non Current assets	5	1
(Increase)/Decrease in Inventories	(88)	(32)
(Increase)/Decrease in Trade Receivable	(522)	12
(Increase)/Decrease in Other Financial Assets (Current)	(373)	(41)
(Increase)/Decrease in Other Current Assets	6	7
Increase/(Decrease) in Trade Payables	(135)	(89)
Increase/(Decrease) in Other Non Current Liabilities	(30)	(1)
Increase/(Decrease) in Other Current Liabilities	57	(47)
Increase/(Decrease) in Provisions (Current)	89	134
	(991)	(56)
Cash Generated from / (used in) Operations	(852)	75
LESS: Income Tax Paid	46	25
	46	25
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (A)	(898)	50
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Property, Plant & Equipment	62	23
Interest Received		
	62	23
Less: Purchase of Property, Plant & Equipment/CWIP	20	9
Less: Increase/(Decrease) in Investments	(550)	-
	(530)	9
NET CASH GENERATED/(USED) IN INVESTMENT ACTIVITY (B)	592	14
(C) CASH FLOW FROM FINANCIAL ACTIVITIES		
Increase/Decrease in Restricted Bank Balances other than Cash & Cash Equivalents	19	22
Proceeds from issue of Equity Share	-	-
6% Preference Share Issue	-	-
Preference and Equity Shares Premium	-	-
Proposed Dividend on Preference Share	-	-
Dividend Distribution Tax on Preference Share	-	-
Proceeds/(Repayment) of Secured Loans	234	(70)
	253	(48)
NET CASH GENERATED/(USED) IN FINANCIAL ACTIVITIES (C)	253	(48)
NET INCREASE/(DECREASE)IN CASH & CASH EQUIVALENTS (A+B+C)	(53)	16
ADD : Cash and cash equivalent as at the beginning of the period	55	1
Cash and cash equivalent as at the end of the period	2	17



Place : Vadodra
Date: 29.10.2021

FOR JSL INDUSTRIES LTD.

Rahul N. Amin
(Chairman)
DIN:00167987

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Limited Review Report

To
The Board of Directors
JSL Industries Ltd.,
Mogar - 388 340
Tal & Dist : Anand.

1. We have reviewed the unaudited financial results of JSL Industries Limited (the "Company") for the quarter ended September 30, 2021 and the year to date results for the period from April 1, 2021 to September 30, 2021 which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter and half year ended September 30, 2021', the 'Unaudited Statement of Assets and Liabilities' as on that date and the 'Unaudited Statement of Cash Flow' for the half year ended on that date and the notes thereon (together referred to as the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which 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, and other accounting principles generally accepted in India. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.

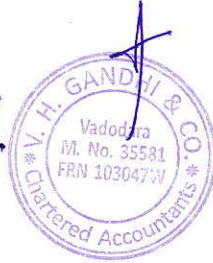



V. H. Gandhi & Co.
Chartered Accountants

404, Saffron Complex,
Opp. Fountain, Fatehgunj,
Vadodara – 390 002
Mobile No. 94263 96999
E-mail: vhgandhi2002@yahoo.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR V.H.GANDHI & CO.
Chartered Accountants
FRN : 103047W



[CA VIJAY H. GANDHI]
Proprietor

M. No. : 035581
UDIN : 2103558/AAAATC3818
Place : Vadodara
Date : 29/10/2021