



February 4, 2021

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400001

**National Stock Exchange of India Limited**  
Exchange Plaza  
Bandra Kurla Complex  
Bandra (E), Mumbai – 400051

**Scrip Code: 533320**

**Scrip Code: JUBLINDS**

**Sub: Outcome of Board Meeting - February 4, 2021**

**Re: Unaudited Financial Results for the quarter and nine months ended December 31, 2020**

Dear Sir,

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today at 2:00 P.M. and concluded at 3:15 P.M., *inter-alia*, approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2020.

We enclose copies of the following:

- (a) Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2020; and
- (b) Limited Review Reports for the Unaudited Financial Results (Standalone and Consolidated) for the said period.

We request to take the same on record.

Thanking you,

Yours faithfully,  
For **Jubilant Industries Limited**

**Abhishek Mishra**  
Company Secretary

*Encl.: a/a*

**A Jubilant Bhartia Company**

OUR VALUES



**Jubilant Industries Limited**  
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Budh Nagar - 201 306, UP, India  
Tel: +91 120 7186000  
Fax: +91 120 7186140  
[www.jubilantindustries.com](http://www.jubilantindustries.com)

Regd Office:  
Bhartiagram, Gajraula  
Distt. Amroha-244 223  
UP, India  
CIN: L24100UP2007PLC032909

[investorsjil@jubi.com](mailto:investorsjil@jubi.com)

**Review report on Unaudited Consolidated Financial Results of Jubilant Industries Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of Jubilant Industries Limited**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results (“the Statement”) of Jubilant Industries Limited (“the Holding Company”) and its subsidiaries (the Holding company and its Subsidiaries together referred to as “the Group”) for the quarter and nine months ended December 31, 2020, 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.
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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 (“ICAI”). A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards of auditing specified under section 143(10) of the Companies Act, 2013 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 perform procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing regulation, to the extent applicable.
4. The statement includes the results of the following entities:
  - a. Jubilant Agri and Consumer Products Limited (Wholly Owned Subsidiary)
  - b. Jubilant Industries Inc. USA (Wholly Owned Subsidiary).
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in term 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.

For **BGJC & Associates LLP**

Chartered Accountants

Firm Registration Number: 003304N/N500056

**PRANA** Digitally signed  
by PRANAV JAIN  
Date:  
**Pranav Jain v JAIN** 2021.02.04  
Partner 15:04:41 +05'30'  
Membership Number: 098308

UDIN: 21098308AAAACF8271

Place: New Delhi

Date: February 04, 2021

Raj Tower-I, G-1, Alaknanda Community Center, New Delhi -110 019, Ph.: 91 11 2602 5140

**Jubilant Industries Limited**  
 Regd. Off: Bhartiagram, Gajraula, Distt. Amroha-244 223 (U.P.)  
 CIN -L24100UP2007PLC032909  
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**Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2020**

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2020 (Unaudited)	September 30 2020 (Unaudited)	December 31 2019 (Unaudited)	December 31 2020 (Unaudited)	December 31 2019 (Unaudited)	March 31 2020 (Audited)
<b>A</b>	<b>Continuing operations</b>						
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	15,726	17,217	12,791	42,293	41,741	54,097
	b) Other operating income	35	52	39	118	180	245
	<b>Total revenue from operations</b>	<b>15,761</b>	<b>17,269</b>	<b>12,830</b>	<b>42,411</b>	<b>41,921</b>	<b>54,342</b>
<b>2</b>	Other income	12	14	15	78	46	173
<b>3</b>	<b>Total income (1+2)</b>	<b>15,773</b>	<b>17,283</b>	<b>12,845</b>	<b>42,489</b>	<b>41,967</b>	<b>54,515</b>
<b>4</b>	<b>Expenses</b>						
	a) Cost of materials consumed	8,965	8,691	7,143	22,254	22,605	29,424
	b) Purchases of stock-in-trade	209	233	73	527	311	605
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(1,163)	(29)	(358)	(980)	(151)	(491)
	d) Employee benefits expense	2,023	1,915	1,813	5,780	5,357	7,198
	e) Finance costs	362	351	505	1,187	1,607	2,169
	f) Depreciation and amortisation expense	311	311	275	925	830	1,141
	g) Other expenses:						
	- Stores, spares and packing material consumed	1,096	931	691	2,455	2,168	2,888
	- Other expenses	3,170	3,517	2,249	8,452	7,129	9,575
	<b>Total Expenses</b>	<b>14,973</b>	<b>15,920</b>	<b>12,391</b>	<b>40,600</b>	<b>39,856</b>	<b>52,509</b>
<b>5</b>	<b>Profit/(Loss) before exceptional items and tax from continuing operations (3-4)</b>	<b>800</b>	<b>1,363</b>	<b>454</b>	<b>1,889</b>	<b>2,111</b>	<b>2,006</b>
<b>6</b>	Exceptional items	-	-	-	-	-	-
<b>7</b>	<b>Profit/(Loss) before tax from continuing operations (5 - 6)</b>	<b>800</b>	<b>1,363</b>	<b>454</b>	<b>1,889</b>	<b>2,111</b>	<b>2,006</b>
<b>8</b>	Tax expense:						
	- Current tax	-	-	-	-	-	12
	- Minimum alternate tax	-	-	-	-	-	-
	- Deferred tax charge/(credit)	-	-	-	-	-	-
<b>9</b>	<b>Net Profit/(Loss) for the period from continuing operations (7 - 8)</b>	<b>800</b>	<b>1,363</b>	<b>454</b>	<b>1,889</b>	<b>2,111</b>	<b>1,994</b>
<b>B</b>	<b>Discontinued operations</b>						
<b>10</b>	Profit before tax from discontinued operations	(64)	11	(68)	(89)	(207)	(277)
<b>11</b>	Tax expenses for discontinued operations	-	-	-	-	-	-
<b>12</b>	<b>Net Profit/(Loss) for the period from discontinued operations (10 -11)</b>	<b>(64)</b>	<b>11</b>	<b>(68)</b>	<b>(89)</b>	<b>(207)</b>	<b>(277)</b>
<b>13</b>	<b>Net Profit/(Loss) for the period from continuing operations and discontinued operations (9 +12)</b>	<b>736</b>	<b>1,374</b>	<b>386</b>	<b>1,800</b>	<b>1,904</b>	<b>1,717</b>
<b>14</b>	<b>Other Comprehensive Income (OCI)</b>						
	i) a) items that will not be reclassified to profit or loss	(9)	(7)	9	(22)	29	(67)
	b) Income tax relating to items that will not be reclassified to profit or loss	3	3	(3)	8	(10)	23
	ii) a) items that will be reclassified to profit or loss	(4)	18	(4)	(15)	4	15
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>15</b>	<b>Total Comprehensive Income for the period (13+ 14)</b>	<b>726</b>	<b>1,388</b>	<b>388</b>	<b>1,771</b>	<b>1,927</b>	<b>1,688</b>
	<b>Net Profit/(Loss) from continuing operations and discontinued operations attributable to:</b>						
	Owner of the Company	736	1,374	386	1,800	1,904	1,717
	Non-controlling interest	-	-	-	-	-	-
	<b>Other Comprehensive Income attributable to:</b>						
	Owner of the Company	(10)	14	2	(29)	23	(29)
	Non-controlling interest	-	-	-	-	-	-
	<b>Total Comprehensive Income attributable to:</b>						
	Owner of the Company	726	1,388	388	1,771	1,927	1,688
	Non-controlling interest	-	-	-	-	-	-
<b>16</b>	Paid-up share capital (Face value per share ₹ 10 each)	1,503	1,503	1,373	1,503	1,373	1,503
<b>17</b>	Reserves excluding revaluation reserves						7,926
<b>18</b>	<b>Earnings per share of ₹ 10 each from continuing operations</b>						
	(a) Basic ( ₹ )	5.33	9.06	3.29	12.57	15.37	14.49
	(b) Diluted ( ₹ )	5.33	9.06	3.29	12.57	15.37	14.49
<b>19</b>	<b>Earnings per share of ₹ 10 each from discontinued operations</b>						
	(a) Basic ( ₹ )	(0.43)	0.08	(0.48)	(0.59)	(1.50)	(2.02)
	(b) Diluted ( ₹ )	(0.43)	0.08	(0.48)	(0.59)	(1.50)	(2.02)
<b>20</b>	<b>Earnings per share of ₹ 10 each from continuing operations and discontinued operations</b>						
	(a) Basic ( ₹ )	4.90	9.14	2.81	11.98	13.87	12.47
	(b) Diluted ( ₹ )	4.90	9.14	2.81	11.98	13.87	12.47

**Jubilant Industries Limited**

**Consolidated Unaudited Segment wise Revenue, Results, Assets & Liabilities for the Quarter and Nine Months Ended December 31, 2020**  
(Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2020 (Unaudited)	September 30 2020 (Unaudited)	December 31 2019 (Unaudited)	December 31 2020 (Unaudited)	December 31 2019 (Unaudited)	March 31 2020 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
	a) Agri Products	6,178	8,832	4,583	20,442	14,590	18,616
	b) Performance Polymers	9,583	8,559	8,295	22,173	27,414	35,824
	<b>Total</b>	<b>15,761</b>	<b>17,391</b>	<b>12,878</b>	<b>42,615</b>	<b>42,004</b>	<b>54,440</b>
	Less : Inter segment revenue	-	-	-	-	-	-
	Less : Revenue from discontinued operations	-	122	48	204	83	98
	<b>Net sales/Income from operations from continuing operations</b>	<b>15,761</b>	<b>17,269</b>	<b>12,830</b>	<b>42,411</b>	<b>41,921</b>	<b>54,342</b>
<b>2</b>	<b>Segment results (Profit+)/(Loss)(-) before tax and interest from each segment)</b>						
	a) Agri Products	621	1,602	712	3,068	2,512	2,868
	b) Performance Polymers	660	407	401	615	1,831	2,329
	<b>Total</b>	<b>1,281</b>	<b>2,009</b>	<b>1,113</b>	<b>3,683</b>	<b>4,343</b>	<b>5,197</b>
	Less: i) Interest (Finance Costs)	362	351	505	1,187	1,607	2,169
	ii) Exceptional items	-	-	-	-	-	-
	iii) Result of discontinued operations	(64)	11	(68)	(89)	(207)	(277)
	iv) Other un-allocable expenditure (net of un-allocable income)	183	284	222	696	832	1,299
	<b>Total Profit/(Loss) before tax from continuing operations</b>	<b>800</b>	<b>1,363</b>	<b>454</b>	<b>1,889</b>	<b>2,111</b>	<b>2,006</b>
<b>3</b>	<b>Segment assets</b>						
	a) Agri Products	18,388	16,578	11,054	18,388	11,054	12,914
	b) Performance Polymers	18,006	17,169	18,840	18,006	18,840	18,954
	c) Discontinued operations	501	516	474	501	474	511
	<b>Total segment assets</b>	<b>36,895</b>	<b>34,263</b>	<b>30,368</b>	<b>36,895</b>	<b>30,368</b>	<b>32,379</b>
	Add: Un-allocable corporate assets (excluding deferred tax assets)	1,806	1,551	1,042	1,806	1,042	2,089
	<b>Total assets in the Company</b>	<b>38,701</b>	<b>35,814</b>	<b>31,410</b>	<b>38,701</b>	<b>31,410</b>	<b>34,468</b>
<b>4</b>	<b>Segment liabilities</b>						
	a) Agri Products	7,813	9,214	4,175	7,813	4,175	4,783
	b) Performance Polymers	9,501	7,608	7,333	9,501	7,333	8,870
	c) Discontinued operations	356	330	366	356	366	346
	<b>Total segment liabilities</b>	<b>17,670</b>	<b>17,152</b>	<b>11,874</b>	<b>17,670</b>	<b>11,874</b>	<b>13,999</b>
	Add: Un-allocable corporate liabilities (excluding borrowings and deferred tax liabilities)	2,450	1,372	1,443	2,450	1,443	1,648
	<b>Total liabilities in the Company</b>	<b>20,120</b>	<b>18,524</b>	<b>13,317</b>	<b>20,120</b>	<b>13,317</b>	<b>15,647</b>

**Notes:**

1. The Standalone Financial Results are available under Investors section of our website at [www.jubilantindustries.com](http://www.jubilantindustries.com) and under Financial Results at Corporates section of [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com). Key Standalone Financial information of the Company is as under:

Particulars	( ₹ in Lakhs)					
	Quarter Ended			Nine Months Ended		Year Ended
	December 31	September 30	December 31	December 31	December 31	March 31
	2020	2020	2019	2020	2019	2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	-	-	-	-	-	-
Profit/(Loss) for the period before tax from continuing operations	-	-	-	-	-	-
Net Profit/(Loss) for the period after tax from continuing operations	-	-	-	-	-	-
Net Profit/(Loss) for the period from discontinued operations	(64)	11	(68)	(89)	(207)	(277)
Net Profit/(Loss) for the period from continuing operations and discontinued operations	(64)	11	(68)	(89)	(207)	(277)

2. As per Ind-AS 108, Operating Segments have been defined and presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decision about the allocation of the resources. The accounting principles followed in the preparation of the financials results are consistently applied to record revenue and expenditure in individual segments.
3. The outbreak of Coronavirus (COVID-19) pandemic globally and in India and subsequent lockdown by the Government of India has impacted business operations of the Group except fertilisers division, by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lock down of production facilities etc. COVID-19 pandemic and consequent lockdown has impacted the regular business operations. The results for the period are therefore not comparable with those for the previous periods. In assessing the recoverability of Group's assets such as Investments, Loans, Intangible assets, Deferred Tax Assets, Trade receivable, Inventories etc., the Group has considered internal and external information up to the date of approval of these financial results and expects to recover the carrying amount of the assets. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration.
4. On September 03, 2020, the Board of Directors of Jubilant Industries Limited authorized the Company to transfer of Plant and Machinery and Land and Building to the group company for a consideration based on an independent valuation. Jubilant Industries Limited entered into an agreement to sell its Plant and Machinery and Land and Building for a consideration of ₹1330 Lakhs on securing the requisite approvals. Accordingly, the results have been presented in accordance with the requirements of Ind AS 105 "Non-Current Assets Held for Sale and Discontinued Operations"
5. Previous periods/year figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
6. The above unaudited consolidated financial results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on 04th February, 2021. The review report of the Statutory Auditors is being filed with the Bombay Stock Exchange and National Stock Exchange.

Place : Noida  
Dated: 04th February, 2021

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For Jubilant Industries Limited

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by MANU AHUJA  
Date: 2021.02.04  
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CEO & Managing Director

**Review report on Unaudited Standalone Financial Results of Jubilant Industries Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of Jubilant Industries Limited**

1. We have reviewed the accompanying statement of unaudited Standalone financial results (“the Statement”) of Jubilant Industries Limited (“the Company”) for the quarter and nine months ended December 31, 2020, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review. Our responsibility is to express a conclusion on the statements based upon 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 (“ICAI”). A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards of auditing specified under section 143(10) of the Companies Act, 2013 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 of unaudited Standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in term 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.

For **BGJC & Associates LLP**

Chartered Accountants

Firm Registration Number: 003304N/N500056

**PRANAV JAIN**  
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by PRANAV JAIN  
Date: 2021.02.04  
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Pranav Jain  
Partner  
Membership Number: 098308

UDIN: 21098308AAAACG1783

Place: New Delhi

Date: February 04, 2021

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GSTN: 07AAAFB0028K1ZW

**Jubilant Industries Limited**  
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**Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2020**

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2020 (Unaudited)	September 30 2020 (Unaudited)	December 31 2019 (Unaudited)	December 31 2020 (Unaudited)	December 31 2019 (Unaudited)	March 31 2020 (Audited)
<b>A</b>	<b>Continuing operations</b>						
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other operating income	-	-	-	-	-	-
	<b>Total revenue from operations</b>	-	-	-	-	-	-
<b>2</b>	Other income	-	-	-	-	-	-
<b>3</b>	<b>Total income (1+2)</b>	-	-	-	-	-	-
<b>4</b>	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employee benefits expense	-	-	-	-	-	-
	e) Finance costs	-	-	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-	-	-
	g) Other expenses	-	-	-	-	-	-
	- Stores, spares and packing material consumed	-	-	-	-	-	-
	- Other expenses	-	-	-	-	-	-
	<b>Total Expenses</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before exceptional items and tax from continuing operations (3-4)</b>	-	-	-	-	-	-
<b>6</b>	Exceptional items	-	-	-	-	-	-
<b>7</b>	<b>Profit/(Loss) before tax from continuing operations (5 - 6)</b>	-	-	-	-	-	-
<b>8</b>	Tax expense:						
	- Current tax	-	-	-	-	-	-
	- Minimum alternate tax	-	-	-	-	-	-
	- Deferred tax charge/(credit)	-	-	-	-	-	-
<b>9</b>	<b>Net Profit/(Loss) for the period from continuing operations (7 - 8)</b>	-	-	-	-	-	-
<b>B</b>	<b>Discontinued operations</b>						
<b>10</b>	Profit before tax from discontinued operations	(64)	11	(68)	(89)	(207)	(277)
<b>11</b>	Tax expenses for discontinued operations	-	-	-	-	-	-
<b>12</b>	<b>Net Profit/(Loss) for the period from discontinued operations (10 -11)</b>	<b>(64)</b>	<b>11</b>	<b>(68)</b>	<b>(89)</b>	<b>(207)</b>	<b>(277)</b>
<b>13</b>	<b>Net Profit/(Loss) for the period from continuing operations and discontinued operations (9 +12)</b>	<b>(64)</b>	<b>11</b>	<b>(68)</b>	<b>(89)</b>	<b>(207)</b>	<b>(277)</b>
<b>14</b>	<b>Other Comprehensive Income (OCI)</b>						
	i) a) items that will not be reclassified to profit or loss	-	-	-	-	-	(1)
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>15</b>	<b>Total Comprehensive Income for the period (13+14)</b>	<b>(64)</b>	<b>11</b>	<b>(68)</b>	<b>(89)</b>	<b>(207)</b>	<b>(278)</b>
<b>16</b>	Paid-up share capital (Face value per share ₹ 10 each)	<b>1,503</b>	<b>1,503</b>	<b>1,373</b>	<b>1,503</b>	<b>1,373</b>	<b>1,503</b>
<b>17</b>	Reserves excluding revaluation reserves						<b>28,021</b>
<b>18</b>	<b>Earnings per share of ₹ 10 each from continuing operations</b>						
	(a) Basic (₹)	-	-	-	-	-	-
	(b) Diluted (₹)	-	-	-	-	-	-
<b>19</b>	<b>Earnings per share of ₹ 10 each from discontinued operations</b>						
	(a) Basic (₹)	(0.43)	0.08	(0.48)	(0.59)	(1.50)	(2.02)
	(b) Diluted (₹)	(0.43)	0.08	(0.48)	(0.59)	(1.50)	(2.02)
<b>20</b>	<b>Earnings per share of ₹ 10 each from continuing operations and discontinued operations</b>						
	(a) Basic (₹)	(0.43)	0.08	(0.48)	(0.59)	(1.50)	(2.02)
	(b) Diluted (₹)	(0.43)	0.08	(0.48)	(0.59)	(1.50)	(2.02)

**Notes:**

1. As the company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating segment is not applicable to it.
2. The outbreak of Coronavirus (COVID-19) pandemic globally and in India and subsequent lockdown by the Government of India has impacted business operations of the Company, by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lock down of production facilities etc. COVID-19 pandemic and consequent lockdown has impacted the regular business operations. The results for the period are therefore not comparable with those for the previous periods. In assessing the recoverability of Company's assets such as Investments, Loans, Intangible assets, Deferred Tax Assets, Trade receivable, Inventories etc., the Company has considered internal and external information up to the date of approval of these financial results and expects to recover the carrying amount of the assets. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration.
3. On September 03, 2020, the Board of Directors of Jubilant Industries Limited authorized the Company to transfer of Plant and Machinery and Land and Building to the group company for a consideration based on an independent valuation.  
The Company entered into an agreement to sell its Plant and Machinery and Land and Building for a consideration of ₹1330 Lakhs on securing the requisite approvals. Accordingly, the results have been presented in accordance with the requirements of Ind AS 105 "Non-Current Assets Held for Sale and Discontinued Operations"
4. Previous periods/year figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
5. The above unaudited standalone financial results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on 04th February, 2021. The review report of the Statutory Auditors is being filed with the Bombay Stock Exchange and National Stock Exchange.

**PRA  
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by PRANAV JAIN  
Date: 2021.02.04  
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Place : NOIDA  
Dated: 04th February, 2021

**For Jubilant Industries Limited**

**MANU  
AHUJA**  
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by MANU AHUJA  
Date: 2021.02.04  
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**Manu Ahuja  
CEO & Managing Director**