



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, Fax : 02692 - 280227

E-Mail : [jsl@jslmogar.com](mailto:jsl@jslmogar.com) • Website : [www.jslmogar.com](http://www.jslmogar.com)

CIN NO. L31100GJ1966PLC001397

**BY: ELECTRONIC MODE**

January 29, 2022

To,  
**BSE Limited**  
P. J. Towers,  
Dalal Street,  
Mumbai - 400 001

**SECURITY CODE: 504080**

**Subject: Outcome of Board Meeting held on January 29, 2022**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in their meeting held on **Saturday, January 29, 2022**, have considered and approved the Standalone Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2021.

A copy of the said Financial Results along with Limited Review Report of Statutory Auditors of the Company, M/s. V.H. Gandhi & Co., Chartered Accountants, Vadodara, are attached herewith.

The time of commencement of the Board Meeting was 3:30 p.m. and the time of conclusion was 03:55 p.m.

Kindly take the above information on your record and oblige.

Thanking you,

**For JSL Industries Limited**

  
\_\_\_\_\_  
**Ravi Thanki**  
**Company Secretary**  
**M. No. A-60338**



Encl : As Above



# JSL INDUSTRIES LTD

TM

REGD. OFFICE &amp; WORKS : MOGAR 388 340 TAL. &amp; DIST. - ANAND - GUJARAT - INDIA

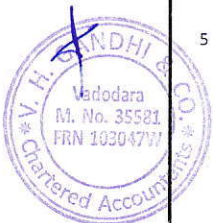
Website:www.jslmogar.com, Email. cs@jslmogar.com Ph.02692-280224, Fax.02692-280227  
CIN:L31100GJ1956PLC001397

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2021

(Rs. in Lacs)							
Sr. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Revenue from Operations	1,659	1493	1,312	4,327	3,568	4,967
2	Other Income	19	20	30	81	54	54
3	<b>Total Income</b>	<b>1,678</b>	<b>1,513</b>	<b>1,342</b>	<b>4,408</b>	<b>3,622</b>	<b>5,021</b>
4	Expenses						
a)	Cost of Materials Consumed	903	976	704	2,698	2,035	2,982
b)	Purchase of Stock in trade	-	-	-	-	-	-
c)	Change in Inventories Finished Goods, Work in Progress & Stock in trade	204	12	(64)	150	(47)	(201)
d)	Employees benefits expense	204	213	208	619	624	919
e)	Finance Cost	11	24	19	49	56	58
f)	Depreciation and Amortization Expense	25	25	31	75	92	122
g)	Other Expenses	179	156	235	512	562	798
	<b>Total Expenses</b>	<b>1,526</b>	<b>1,406</b>	<b>1,133</b>	<b>4,103</b>	<b>3,322</b>	<b>4,678</b>
	<b>Profit(Loss) before Interest, Depreciation, Tax &amp; Amortization (EBIDTA)</b>	<b>169</b>	<b>136</b>	<b>229</b>	<b>348</b>	<b>394</b>	<b>469</b>
5	<b>Profit before exceptional and extraordinary items and tax</b>	<b>152</b>	<b>107</b>	<b>209</b>	<b>305</b>	<b>300</b>	<b>343</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before extraordinary items and tax</b>	<b>152</b>	<b>107</b>	<b>209</b>	<b>305</b>	<b>300</b>	<b>343</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit before tax</b>	<b>152</b>	<b>107</b>	<b>209</b>	<b>305</b>	<b>300</b>	<b>343</b>
10	Tax Expenses						
	(i) Current Tax	39	26	35	76	73	105
	(ii) Deferred Tax	2	5	(3)	3	(4)	(2)
11	<b>Profit for the period</b>	<b>111</b>	<b>76</b>	<b>177</b>	<b>226</b>	<b>231</b>	<b>240</b>
12	Other Comprehensive income/(Expenses)						
	Actuarial gain/(loss) on employee defined benefit funds	(1)	(1)	-	(3)	(1)	(8)
	Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	2
	<b>Total Comprehensive income for the period</b>	<b>110</b>	<b>75</b>	<b>177</b>	<b>223</b>	<b>230</b>	<b>234</b>
13	Paid- up Equity Share Capital (Face Value in Rs. 10/- each)	117	117	117	117	117	117
14	Other equity excluding Revaluation Reserves	-	-	-	-	-	2,418
15	Earning per Share (EPS) (In Rs)						
	Basic	9.40	6.50	15.05	19.21	19.65	20.44
	Diluted	9.40	6.50	15.05	19.21	19.65	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 January, 2022.
- 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 figures have been regrouped/re-arranged wherever necessary with current classification.

Place : Vadodara  
Date : 29.01.2022

FOR JSL INDUSTRIES LTD.

Rahul N. Amin  
(Chairman)

DIN:00167987



**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 December 31, 2021 and the year to date results for the period April 1, 2021 to December 31, 2021 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2021' 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.

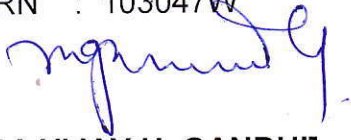


**V. H. Gandhi & Co.**  
Chartered Accountants

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 : 22035581AAAA BM5888  
Place : Vadodara  
Date : 29/01/2022