



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 • Website : www.jslmogar.com

CIN NO. L31100GJ1966PLC001397

**BY: ELECTRONIC MODE**

February 09, 2021

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

**SECURITY CODE: 504080**

**Subject: Intimation under Regulations 30 and 33 of the 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 February 09, 2021, considered and approved the Standalone Unaudited Financial Results of the Company for the quarter and nine months ended on December 31, 2020, along with Limited Review Report received from Statutory Auditors of the Company, M/s. V. H. Gandhi & Co., Chartered Accountants, Vadodara which are attached herewith.

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

Kindly take above on your record and oblige.

Thanking you,  
For **JSL Industries Limited**

  
**Ishwar Nayi**  
Company Secretary



***Encl : As Above***



# JSL INDUSTRIES LTD

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

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Website:www.jslmogar.com, Email. cs@jslmogar.com Ph.02692-280224, Fax.02692-280227  
CIN:L31100GJ1966PLC001397

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2020

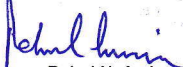
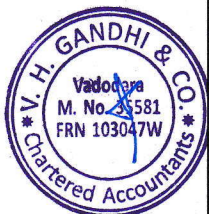
(Rs. in Lacs)

Sr. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Revenue from Operations	1,312	1402	1,203	3,568	3,987	4,910
2	Other Income	30	11	11	54	25	62
3	<b>Total Income</b>	<b>1,342</b>	<b>1,413</b>	<b>1,214</b>	<b>3,622</b>	<b>4,012</b>	<b>4,972</b>
4	Expenses						
a)	Cost of Materials Consumed	704	953	743	2,035	2,305	2,776
b)	Purchase of Stock in trade	-	-	1	-	4	4
c)	Change in Inventories Finished Goods, Work in Progress & Stock in trade	(64)	(81)	(66)	(47)	188	183
d)	Employees benefits expense	208	242	190	624	595	785
e)	Finance Cost	19	30	14	56	56	78
f)	Depreciation and Amortization Expense	31	31	40	92	121	161
g)	Other Expenses	235	198	264	562	640	908
	<b>Total Expenses</b>	<b>1,133</b>	<b>1,373</b>	<b>1,186</b>	<b>3,322</b>	<b>3,909</b>	<b>4,895</b>
	<b>Profit(Loss) before Interest, Depreciation, Tax &amp; Amortization (EBIDTA)</b>	<b>229</b>	<b>90</b>	<b>71</b>	<b>394</b>	<b>255</b>	<b>254</b>
5	<b>Profit before exceptional and extraordinary items and tax</b>	<b>209</b>	<b>40</b>	<b>28</b>	<b>300</b>	<b>103</b>	<b>77</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before extraordinary items and tax</b>	<b>209</b>	<b>40</b>	<b>28</b>	<b>300</b>	<b>103</b>	<b>77</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit before tax</b>	<b>209</b>	<b>40</b>	<b>28</b>	<b>300</b>	<b>103</b>	<b>77</b>
10	<b>Tax Expenses</b>						
	(i) Current Tax	35	29	12	73	38	57
	(ii) Deferred Tax	(3)	(3)	(14)	(4)	(8)	(11)
11	<b>Profit for the period</b>	<b>177</b>	<b>14</b>	<b>30</b>	<b>231</b>	<b>73</b>	<b>31</b>
12	Other Comprehensive income/(Expenses)						
	Actuarial gain/(loss) on employee defined benefit funds	-	-	-	(1)	(1)	(8)
	Equity Instruments	-	-	(10)	-	(61)	-
	<b>Total Comprehensive income for the period</b>	<b>177</b>	<b>14</b>	<b>20</b>	<b>230</b>	<b>11</b>	<b>23</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	-	-	-	-	-	2,186
15	Earning per Share (EPS) (In Rs)						
	Basic	15.05	1.23	2.56	19.65	6.20	2.65
	Diluted	15.05	1.23	2.56	19.65	6.20	2.65

**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 9th February, 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.
- Owing to outbreak of COVID-19 pandemic the company had resumed the operations from 4th, May 2020 in a phased manner taking into account directives from various government authorities. Accordingly the Company has considered the possible effects that may result from COVID-19 in the preparation of this financial results including the recoverability of carrying value of it's 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 financial result. Given the uncertainty because of COVID-19 the final impact on the company's financial results may differ from that estimated as at the date of approval of this financial results.
- The previous period figure have been regrouped/re-arranged wherever necessary with current classification.

FOR JSL INDUSTRIES LTD.

  
 Rahul N. Amin  
 (Chairman)  
 DIN:00167987
Place : Vadodara  
Date: 09.02.2021



**Limited Review Report**

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

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **JSL Industries Limited (the "Company")** for the **quarter and nine months ended on December 31, 2020** being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. The Statement which is the responsibility of the Company's Management and has been approved by the board of director, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statement based on our review.
2. We conducted our review of the statement in accordance with 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 statement of financial results is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financials data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Ind AS i.e. applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

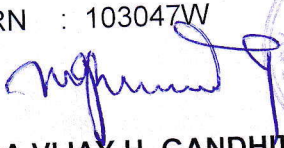


**V. H. Gandhi & Co.**  
Chartered Accountants

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

4. We draw your attention to Other Notes 4 to the Statement which explains the uncertainties and the management's assessment of the financial impact due to lock downs and other restrictions and conditions related to COVID - 19 pandemic situation, for which a definitive assessment of impact in the subsequent period is highly dependent upon circumstances as they evolve. Our opinion is not modified in respect of this matter.

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



[CA VIJAY H. GANDHI]  
Proprietor

M. No. : 035581  
UDIN : 21035581AAAAB07013  
Place : Vadodara  
Date : 09/02/2021