



ISO 9001 : 2008
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

October 26, 2018

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,

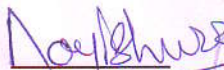
Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at their meeting held on October 26, 2018, have considered, approved and took on record the following:-

1. Standalone Unaudited Financial Results of the Company for the quarter and half year ended on **September 30, 2018** 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, 2018**;

The Meeting commenced at 4.00 P.M. and concluded at 4.45 P.M.

Kindly take above on your record and oblige.

Thanking you,
For JSL Industries Limited


Ishwar Nayi
Company Secretary



Encl : aa



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2018

(Rs. in Lacs)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Revenue from Operations	1,402	1,309	1,158	2,711	2,327	4,764
2	Other Income	2	9	12	11	24	24
3	Total Income	1,404	1,318	1,170	2,722	2,351	4,788
4	Expenses						
a)	Cost of Materials Consumed	879	940	702	1,819	1,524	3,080
b)	Purchase of Stock in trade	3	5	0	8	4	17
c)	Change in Inventories Finished Goods, Work in Progress & Stock in trade	113	(126)	19	(13)	(86)	(122)
d)	Employees benefits expense	201	214	209	415	425	896
e)	Finance Cost	22	23	21	45	41	92
f)	Depreciation and Amortization Expense	44	41	41	85	81	162
g)	Other Expenses	148	179	176	327	341	628
	Total Expenses	1,410	1,276	1,168	2,686	2,330	4,753
5	Profit before exceptional and extraordinary items and tax	(6)	42	2	36	21	35
6	Exceptional items	-	-	-	-	-	-
7	Profit before extraordinary items and tax	(6)	42	2	36	21	35
8	Extraordinary items	-	-	-	-	-	-
9	Profit before tax	(6)	42	2	36	21	35
10	Tax Expenses						
	(i) Current Tax	(0)	16	2	16	10	21
	(ii) Deferred Tax	(9)	19	(3)	10	(5)	(7)
11	Profit for the period	3	7	3	10	16	21
12	Other Comprehensive income/(Expenses)						
	Actuarial gain/(loss) on employee defined benefit funds	3	3	(3)	6	(5)	12
	Total Comprehensive income for the period	6	10	0	16	11	33
13	Paid-up Equity Share Capital (Face Value ₹ 10/- each)	117	117	112	117	112	117
14	Other equity	-	-	-	-	-	2,717
15	Earning per Share (EPS) (In ₹)						
	Basic	0.23	0.61	0.30	0.85	1.39	1.79
	Diluted	0.23	0.61	0.30	0.85	1.39	1.79





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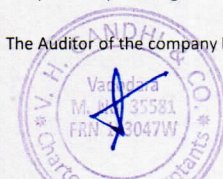
STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at	As at
	30.09.2018	31.03.2018
	(UNAUDITED)	(AUDITED)
(A) ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,733	1,761
(b) Financial Assets		
(i) Investments	714	714
(ii) Other Financial Assets	30	30
(iii) Deferred Tax Assets (Net)	125	135
(iv) Other non-current assets	60	60
Total Non-current assets	2,662	2,700
(2) Current assets		
(a) Inventories	1,140	1,100
(b) Financial Assets		
(i) Trade receivables	687	731
(ii) Cash and cash equivalents	2	2
(iv) Bank Balance Other than Cash and Cash Equivalents	59	77
(iii) Other Financial Assets	340	233
(c) Other current assets	281	295
Total Current assets	2,509	2,438
Total Assets	5,171	5,138
(B) EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	117	117
(b) Other Equity	2,733	2,717
Total Equity	2,850	2,834
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	506	494
(b) Provisions	8	8
(c) Other non-current liabilities	182	62
Total Non-current liabilities	696	564
(3) Current liabilities		
(a) Financial Liabilities		
(i) Trade payables	955	995
(ii) Borrowings	174	278
(iii) Other financial liabilities	72	102
(b) Other current liabilities	175	176
(c) Provisions	249	189
Total Current liabilities	1,625	1,740
Total Liabilities	2,321	2,304
Total Equity and Liabilities	5,171	5,138

Notes :

- The above unaudited Results for the 30th September, 2018 have been reviewed by the Audit Committee and there after approved by the Board of Directors at their meeting held on 26th October, 2018.
- 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 previous period figure have been regrouped/re-arranged wherever necessary with current classification.
- The Auditor of the company have conducted a limited review of the above unaudited financial result to the quarter ended 30.09.2018



Place : Vadodara

Date : 26.10.2018

FOR JSL INDUSTRIES LTD.

Rahul N. Amin
(Chairman)
DIN:00167987

V. H. Gandhi & Co.
Chartered Accountants

404, Saffron Complex,
Opp. Fountain, Fatehgunj,
Vadodara – 390 002
Mobile No. 94263 9699
E-mail: vhgandhi2002@yahoo.com

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

Dear Sirs,

Re: Limited Review Report on Quarterly Financial Results of JSL Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Introduction:-

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of JSL Industries Limited ('the Company') for the quarter and half year ended on 30th September, 2018.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on 26/10/2018.

This Statement has been prepared by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 which has been initiated by us for the identification purpose.

Management is responsible for the preparation and fair presentation of this interim financial information in accordance with Indian Generally Accepted Accounting Principles. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review:-

We have 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. 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 company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



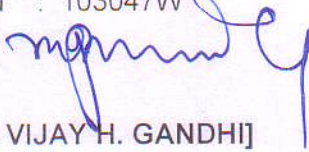
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Vadodara – 390 002
Mobile No. 94263 9699
E-mail: vhgandhi2002@yahoo.com

CONCLUSION:

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016 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. : 35581
Place : Vadodara
Date : 26/10/2018.