



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

July 30, 2019

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

SECURITY CODE: 504080

<u>Subject: Intimation under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended</u>

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 July 30, 2019, have considered, approved and took on record the following;-

- Standalone Unaudited Financial Results of the Company for the quarter ended on June 30, 2019 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 guarter ended on June 30, 2019.

The Meeting commenced at 4.00 P.M. and concluded at 4.55 P.M.

Kindly take above on your record and oblige.

Thanking you,

For JSL Industries Limited

Company Secretary

Encl : aa



JSL INDUSTRIES LTD

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

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

(₹.in Lacs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2019 31.03.2019		30.06.2018	31.03.2019
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
1	Revenue from Operations	1,331	1,327	1,309	5,51
2	Other Income	10	14	9	2
3	Total Income	1,341	1,341	1,318	5,54
4	Expenses				
	Cost of Materials Consumed	797	751	940	3.38
	Purchase of Stock in trade	- 1	7	5	1
c)	Change in Inventories Finished Goods,	51	75	(126)	24
	Work in Progress & Stock in trade				
	Employees benefits expense	199	200	214	86
,	Finance Cost	21	15	23	9
	Depreciation and Amortization Expense	40	42	41	16
	Other Expenses	183	226	179	70
	Total Expenses	1,291	1,316	1,276	5,47
	Profit/(Loss) before Interest, Depreciation, Tax & Amortization (EBITDA)	101	68	97	30
5	Profit before exceptional and extraordinary items and tax	50	25	42	7
6	Exceptional items	- [-	-	- 2
7	Profit before extraordinary items and tax	50	25	42	- 7
8	Extraordinary items	-	-	-	
9	Profit before tax	50	25	42	a a
10	Tax Expenses	l l			
	(i) Current Tax	3	8	16	- 4
	(ii) Deferred Tax	17	(12)	19	
11	Profit for the period	30	29	7	
12	Other Comprehensive income/(Expenses)	-	-	-	
	Actuarial gain/(loss) on employee defined benefit funds	(1)	-	3	(:
	Equity Instruments	(35)	_	-	
	Total Comprehensive income for the period	(6)	29	10	
	Paid- up Equity Share Capital				1
13	(Face Value ₹ 10/- each)	117	117	117	1:
14	Other equity (Excluding Revaluation Reserve)	- 1	- 1	_	2,1
15	Earning per Share (EPS) (In ₹)				2,1
10	Basic	2.56	2.48	0.61	2
	Diluted	2.56	2.48	0.61	2

Notes:

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No. 35581 M 103047W

- 1 The above results have been 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 30th July, 2019.
- 2 Segment Reporting is not applicable as the Company has only one segment.
- 3 The above Results have been prepared in accordence with IND AS notified under the companies (Indian Accounting Standards) Rules, 2015.
- The Company has adopted Ind AS 116 "Leases" effective 1 April 2019, as notified by the Ministry of Corporate Affairs (MCA) in the companies (Indian Accounting Standard) Amendment Rules, 2019, using modified retrospective method. The adoption of this standard did not have any material impact on the profit of the current quarter.

The previous period figure have been regrouped/re-arrenged whereever necessary with current classification.

ed Accouplace : Vadodara

30.07.2019

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

- 1. We have reviewed the unaudited financial results of JSL Industries Limited ('the Company') for the quarter ended on June 30, 2019 (the "financial results") which are included in the accompanying "Statement of Unaudited Financial Results for the quarter ended June 30, 2019" (the "Statement"). The 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 initiated by us for the identification purpose.
- The Statement which is the responsibility of the Company's Management, 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 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on 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 financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than a audit conducted in accordance with the Standards on 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.



V. H. Gandhi & Co. Chartered Accountants

404, Saffron Complex, Opp. Fountain, Fatehgunj, Vadodara – 390 002 Mobile No. 94263 9699 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 accompanying statement of unaudited financial results prepared in accordance with IND AS i.e 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 VIJAWH. GANDHI]

Proprietor

M. No. 3 035581

UDIN : 19035581 AAAEK9278

Place : Vadodara Date : 30/07/2019.