



**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

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

CIN NO. L31100GJ1966PLC001397

**BY: ELECTRONIC MODE**

February 10, 2023

To,

**BSE Limited**

P. J. Towers,

Dalal Street,

Mumbai - 400 001

**Scrip Code: 504080**

**Subject: Re-submission of Unaudited Financial Results for the quarter and nine months ended December 31, 2022**

Dear Sir/Madam,

We draw your kind attention to our submission dated February 09, 2023, pertaining to the Unaudited Financial Results for the quarter and nine months ended December 31, 2022, along with the Limited Review Report, in compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.

**In this regard, we would like to submit that the date mentioned in the "Limited Review Report" issued by our Statutory Auditor is inadvertently mentioned as 09/02/2022 instead of 09/02/2023.**

We hereby attach Unaudited Financial Results for the quarter and nine months ended December 31, 2022 along with the rectified Limited Review Report.

However, except above change, there is no change in the results submitted to stock exchanges on February 09, 2023.

Kindly take 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  
CIN: L31100GJ1966PLC001397

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022

Sr. No.	Particulars	(Rs. in Lacs)					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	
1	Revenue from Operations	1,356	1,026	1,659	3,530	4,327	5,524
2	Other Income	56	140	19	212	81	103
3	<b>Total Income</b>	<b>1,412</b>	<b>1,166</b>	<b>1,678</b>	<b>3,742</b>	<b>4,408</b>	<b>5,627</b>
4	Expenses						
a)	Cost of Materials Consumed	729	622	903	2,081	2,698	3,451
b)	Purchase of Stock in trade	-	-	-	-	-	2
c)	Change in Inventories Finished Goods, Work in Progress & Stock in trade	87	(73)	204	(22)	150	103
d)	Employees benefits expense	198	192	204	585	619	792
e)	Finance Cost	18	21	11	52	49	59
f)	Depreciation and Amortization Expense	27	26	25	79	75	100
g)	Other Expenses	198	192	179	575	512	746
	<b>Total Expenses</b>	<b>1,257</b>	<b>980</b>	<b>1,526</b>	<b>3,350</b>	<b>4,103</b>	<b>5,253</b>
	<b>Profit/(Loss) before Interest, Depreciation, Tax &amp; Amortization (EBIDTA)</b>	<b>144</b>	<b>93</b>	<b>169</b>	<b>311</b>	<b>348</b>	<b>430</b>
5	Profit before exceptional and extraordinary items and tax	155	186	152	392	305	374
6	Exceptional items	-	-	-	-	-	-
7	Profit before extraordinary items and tax	155	186	152	392	305	374
8	Extraordinary items	-	-	-	-	-	-
9	Profit before tax	155	186	152	392	305	374
10	Tax Expenses						
	(i) Current Tax	30	21	39	64	76	102
	(ii) Deferred Tax	-	(2)	2	3	3	7
	(iii) Short / (Excess) provision of tax for earlier years	(8)	-	-	(8)	-	(11)
11	Profit for the period	133	167	111	333	226	276
12	Other Comprehensive income/(Expenses)						
	Actuarial gain/(loss) on employee defined benefit funds	-	-	(1)	(1)	(3)	1
	Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Comprehensive income for the period</b>	<b>133</b>	<b>167</b>	<b>110</b>	<b>332</b>	<b>223</b>	<b>277</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	-	-	-	-	-	2,697
15	Earning per Share (EPS) (In Rs)						
	Basic	11.40	14.21	9.40	28.44	19.21	23.50
	Diluted	11.40	14.21	9.40	28.44	19.21	23.50

**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, 2023.
- 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 measures its investments in Equity Securities (quoted) at Fair Value through Profit and Loss as at the Balance Sheet date. On the reporting date, the Fair market value of the investment in Quoted Shares amount INR. 2,00,34,557/- which has effect of increasing income of the company by amount INR. 1,73,48,959/-
- The previous period figures have been regrouped/re-arranged wherever necessary with current classification.

FOR JSL INDUSTRIES LTD.

Rahul N. Amin  
(Chairman)  
DIN:00167987

Place : Vadodara  
Date: 09.02.2023







# ***talati & talati llp***

*Chartered Accountants*

**Independent Auditors Review Report on Quarterly and Year to Date Unaudited Financial Results of the company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended**

**Review Report to  
Board of Directors of  
JSL Industries Limited**

- 1) We have reviewed the accompanying statement of unaudited financial results of M/s. JSL Industries Limited (the "Company") for the quarter ended December 31 2022 and year to date from April 1, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2) The Statement which is the responsibility of the company's management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind-AS 34) "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under 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 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 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 from 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.



4) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Talati & Talati LLP  
Chartered Accountants  
(FRN No. 110758W/W100377)

  
CA Manish Baxi  
(Partner)  
M No. 045011



Place: Vadodara  
Date: 09/02/2023  
UDIN: 23045011BGRIQU2503