



February 03, 2022

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

**Scrip Code: 533320**

**National Stock Exchange of India Limited**  
Exchange Plaza  
Bandra Kurla Complex  
Bandra (E), Mumbai-400051

**Symbol: JUBLINDS**

**Sub: Outcome of Board Meeting – February 03, 2022**  
**Re: Unaudited Financial Results for the quarter and nine**  
**months ended December 31, 2021**

Dear Sirs,

In terms of Regulation 33 read with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'), we wish to inform you that the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2021, were approved by the Board of Directors of the Company at its meeting held today at 3.00 P.M. and concluded at 3:30 P.M.

We enclose copies of the following:

- (a) Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2021; and
- (b) Limited Review Reports for Unaudited Financial Results (Standalone and Consolidated) for the said period.

We request you to take the same on record.

Thanking you,

Yours faithfully,

For **Jubilant Industries Limited**

**Abhishek Mishra**  
**Company Secretary**  
*Encl.: a/a*

**A Jubilant Bhartia Company**

OUR VALUES



**Jubilant Industries Limited**  
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Regd Office:  
Bhartiagram, Gajraula  
Distt. Amroha-244 223  
UP, India  
CIN: L24100UP2007PLC032909

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF JUBILANT INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Jubilant Industries Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and nine months ended December 31, 2021, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Holding Company's management and approved by the Holding Company's 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 as amended, read with relevant rules issued thereunder 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 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards of 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
  - a. Jubilant Agri and Consumer Products Limited (Wholly Owned Subsidiary)
  - b. Jubilant Industries Inc. USA (Wholly Owned Subsidiary).
5. Based on our review conducted as above, nothing has come to our attention 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 Standards specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BGJC & Associates LLP**  
Chartered Accountants  
Firm Registration Number: 003304N/N500056

**Pranav Jain**  
Partner  
Membership Number: 098308  
UDIN: 22098308AAGIKO4726  
Place: New Delhi  
Date: February 03, 2022

**Jubilant Industries Limited**  
 Regd. Off: Bhartiagram, Gajraula, Distt. Amroha-244 223 (U.P.)  
 CIN -L24100UP2007PLC032909  
 visit us at www.jubilantindustries.com  
 Phone: +91-5924-267200  
 E-mail: investorsjil@jubl.com

**Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2021**

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2021 (Unaudited)	September 30 2021 (Unaudited)	December 31 2020 (Unaudited)	December 31 2021 (Unaudited)	December 31 2020 (Unaudited)	March 31 2021 (Audited)
<b>A</b>	<b>Continuing operations</b>						
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	29,613	32,699	15,726	83,424	42,320	61,902
	b) Other operating income	149	63	35	258	118	246
	<b>Total revenue from operations</b>	<b>29,762</b>	<b>32,762</b>	<b>15,761</b>	<b>83,682</b>	<b>42,438</b>	<b>62,148</b>
<b>2</b>	Other income	8	9	13	39	78	286
<b>3</b>	<b>Total income (1+2)</b>	<b>29,770</b>	<b>32,771</b>	<b>15,774</b>	<b>83,721</b>	<b>42,516</b>	<b>62,434</b>
<b>4</b>	<b>Expenses</b>						
	a) Cost of materials consumed	19,882	19,411	8,965	51,547	22,254	33,314
	b) Purchases of stock-in-trade	701	424	209	1,529	527	912
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(1,234)	(727)	(1,163)	(3,326)	(980)	(1,398)
	d) Employee benefits expense	2,530	2,211	2,023	6,941	5,780	8,031
	e) Finance costs	357	414	362	1,184	1,184	1,621
	f) Depreciation and amortisation expense	320	313	311	940	925	1,261
	g) Other expenses:						
	- Stores, spares and packing material consumed	1,796	1,594	1,096	4,407	2,455	3,625
	- Other expenses	4,612	5,515	3,170	13,334	8,452	12,476
	<b>Total Expenses</b>	<b>28,964</b>	<b>29,155</b>	<b>14,973</b>	<b>76,556</b>	<b>40,597</b>	<b>59,842</b>
<b>5</b>	<b>Profit/(Loss) before exceptional items and tax from continuing operations (3-4)</b>	<b>806</b>	<b>3,616</b>	<b>801</b>	<b>7,165</b>	<b>1,919</b>	<b>2,592</b>
<b>6</b>	Exceptional items	-	-	-	-	-	-
<b>7</b>	<b>Profit/(Loss) before tax from continuing operations (5 - 6)</b>	<b>806</b>	<b>3,616</b>	<b>801</b>	<b>7,165</b>	<b>1,919</b>	<b>2,592</b>
<b>8</b>	Tax expense:						
	- Current tax	-	-	-	-	-	15
	- Minimum alternate tax	-	-	-	-	-	-
	- Deferred tax charge/(credit)	282	748	-	1,588	-	3,433
<b>9</b>	<b>Net Profit/(Loss) for the period from continuing operations (7 - 8)</b>	<b>524</b>	<b>2,868</b>	<b>801</b>	<b>5,577</b>	<b>1,919</b>	<b>(856)</b>
<b>B</b>	<b>Discontinued operations</b>						
<b>10</b>	Profit before tax from discontinued operations	(6)	(33)	(65)	(81)	(119)	(73)
<b>11</b>	Tax expenses for discontinued operations	-	-	-	-	-	-
<b>12</b>	<b>Net Profit/(Loss) for the period from discontinued operations (10 -11)</b>	<b>(6)</b>	<b>(33)</b>	<b>(65)</b>	<b>(81)</b>	<b>(119)</b>	<b>(73)</b>
<b>13</b>	<b>Net Profit/(Loss) for the period from continuing operations and discontinued operations (9 +12)</b>	<b>518</b>	<b>2,835</b>	<b>736</b>	<b>5,496</b>	<b>1,800</b>	<b>(929)</b>
<b>14</b>	<b>Other Comprehensive Income (OCI)</b>						
	i) a) items that will not be reclassified to profit or loss	(12)	(7)	(9)	(26)	(22)	27
	b) Income tax relating to items that will not be reclassified to profit or loss	(3)	(2)	(3)	(7)	(8)	7
	ii) a) items that will be reclassified to profit or loss	(1)	1	(4)	15	(15)	(47)
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>15</b>	<b>Total Comprehensive Income for the period (13+ 14)</b>	<b>508</b>	<b>2,831</b>	<b>726</b>	<b>5,492</b>	<b>1,771</b>	<b>(956)</b>
	<b>Net Profit/(Loss) from continuing operations and discontinued operations attributable to:</b>						
	Owner of the Company	518	2,835	736	5,496	1,800	(929)
	Non-controlling interest	-	-	-	-	-	-
	<b>Other Comprehensive Income attributable to:</b>						
	Owner of the Company	(10)	(4)	(10)	(4)	(29)	(27)
	Non-controlling interest	-	-	-	-	-	-
	<b>Total Comprehensive Income attributable to:</b>						
	Owner of the Company	508	2,831	726	5,492	1,771	(956)
	Non-controlling interest	-	-	-	-	-	-
<b>16</b>	Paid-up share capital (Face value per share ₹ 10 each)	1,503	1,503	1,503	1,503	1,503	1,503
<b>17</b>	Reserves excluding revaluation reserves						7,000
<b>18</b>	<b>Earnings per share of ₹ 10 each from continuing operations</b>						
	(a) Basic ( ₹)	3.49	19.08	5.33	37.11	12.77	(5.70)
	(b) Diluted ( ₹)	3.47	18.88	5.33	36.80	12.77	(5.70)
<b>19</b>	<b>Earnings per share of ₹ 10 each from discontinued operations</b>						
	(a) Basic ( ₹)	(0.04)	(0.22)	(0.43)	(0.54)	(0.79)	(0.49)
	(b) Diluted ( ₹)	(0.04)	(0.21)	(0.43)	(0.53)	(0.79)	(0.49)
<b>20</b>	<b>Earnings per share of ₹ 10 each from continuing operations and discontinued operations</b>						
	(a) Basic ( ₹)	3.45	18.86	4.90	36.57	11.98	(6.19)
	(b) Diluted ( ₹)	3.43	18.67	4.90	36.27	11.98	(6.19)

**Jubilant Industries Limited**

**Consolidated Unaudited Segment wise Revenue, Results, Assets & Liabilities for the Quarter and Nine Months Ended December 31, 2021**  
(Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2021 (Unaudited)	September 30 2021 (Unaudited)	December 31 2020 (Unaudited)	December 31 2021 (Unaudited)	December 31 2020 (Unaudited)	March 31 2021 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
	a) Agri Products	10,865	16,700	5,378	35,650	18,422	25,024
	b) Performance Polymers & Chemicals	20,065	16,950	10,886	50,796	25,635	39,248
	<b>Total</b>	<b>30,930</b>	<b>33,650</b>	<b>16,264</b>	<b>86,446</b>	<b>44,057</b>	<b>64,272</b>
	Less : Inter segment revenue	1,168	888	503	2,764	1,442	1,933
	Less : Revenue from discontinued operations	-	-	-	-	177	191
	<b>Net sales/Income from operations from continuing operations</b>	<b>29,762</b>	<b>32,762</b>	<b>15,761</b>	<b>83,682</b>	<b>42,438</b>	<b>62,148</b>
<b>2</b>	<b>Segment results (Profit+)/(Loss)(-) before tax and interest from each segment)</b>						
	a) Agri Products	(154)	4,342	(122)	6,685	1,248	849
	b) Performance Polymers & Chemicals	1,757	14	1,400	2,788	2,431	4,268
	<b>Total</b>	<b>1,603</b>	<b>4,356</b>	<b>1,278</b>	<b>9,473</b>	<b>3,679</b>	<b>5,117</b>
	Less: i) Interest (Finance Costs)	357	414	362	1,184	1,184	1,621
	ii) Exceptional items	-	-	-	-	-	-
	iii) Result of discontinued operations	(6)	(33)	(65)	(81)	(119)	(73)
	iv) Other un-allocable expenditure (net of un-allocable income)	446	359	180	1,205	695	977
	<b>Total Profit/(Loss) before tax from continuing operations</b>	<b>806</b>	<b>3,616</b>	<b>801</b>	<b>7,165</b>	<b>1,919</b>	<b>2,592</b>
<b>3</b>	<b>Segment assets</b>						
	a) Agri Products	23,676	26,899	17,597	23,676	17,597	16,173
	b) Performance Polymers & Chemicals	29,270	26,828	18,795	29,270	18,795	19,290
	c) Discontinued operations	388	404	503	388	503	429
	<b>Total segment assets</b>	<b>53,334</b>	<b>54,131</b>	<b>36,895</b>	<b>53,334</b>	<b>36,895</b>	<b>35,892</b>
	Add: Un-allocable corporate assets (excluding deferred tax assets)	2,940	1,289	1,806	2,940	1,806	1,921
	<b>Total assets in the Company</b>	<b>56,274</b>	<b>55,420</b>	<b>38,701</b>	<b>56,274</b>	<b>38,701</b>	<b>37,813</b>
<b>4</b>	<b>Segment liabilities</b>						
	a) Agri Products	13,050	14,878	7,407	13,050	7,407	6,479
	b) Performance Polymers & Chemicals	16,386	11,965	9,907	16,386	9,907	11,252
	c) Discontinued operations	336	381	356	336	356	363
	<b>Total segment liabilities</b>	<b>29,772</b>	<b>27,224</b>	<b>17,670</b>	<b>29,772</b>	<b>17,670</b>	<b>18,094</b>
	Add: Un-allocable corporate liabilities (excluding borrowings and deferred tax liabilities)	2,416	2,273	2,450	2,416	2,450	2,614
	<b>Total liabilities in the Company</b>	<b>32,188</b>	<b>29,497</b>	<b>20,120</b>	<b>32,188</b>	<b>20,120</b>	<b>20,708</b>

**Notes:**

1. The Standalone Financial Results are available under Investors section of our website at [www.jubilantindustries.com](http://www.jubilantindustries.com) and under Financial Results at Corporates section of [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com). Key Standalone Financial information of the Company is as under:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	December 31	September 30	December 31	December 31	December 31	March 31
	2021	2021	2020	2021	2020	2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	-	-	-	-	-	-
Profit/(Loss) for the period before tax from continuing operations	-	-	-	-	-	-
Net Profit/(Loss) for the period after tax from continuing operations	-	-	-	-	-	-
Net Profit/(Loss) for the period from discontinued operations	(4)	(30)	(64)	(74)	(89)	(41)
Net Profit/(Loss) for the period from continuing operations and discontinued operations	(4)	(30)	(64)	(74)	(89)	(41)

2. As per Ind-AS 108, Operating Segments have been defined and presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decision about the allocation of the resources. The accounting principles followed in the preparation of the financials results are consistently applied to record revenue and expenditure in individual segments.
3. The outbreak of Coronavirus (COVID-19) pandemic globally and in India and subsequent lockdown by the various State Governments has impacted business operations of the Group except fertilisers division, by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lock down of production facilities etc. COVID-19 pandemic and consequent lockdown has impacted the regular business operations. In assessing the recoverability of Group's assets such as Investments, Loans, Intangible assets, Deferred Tax Assets, Trade receivable, Inventories etc., the Group has considered internal and external information up to the date of approval of these financial results and expects to recover the carrying amount of the assets. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration.
4. On September 03, 2020, the Board of Directors of Jubilant Industries Limited authorized the Company to transfer its Plant and Machinery and Land and Building to a group company for a consideration based on an independent valuation. Jubilant Industries Limited entered into an agreement to sell its Plant and Machinery and Land and Building for a consideration of ₹1330 Lakh on securing the requisite approvals. Accordingly, the results have been presented in accordance with the requirements of Ind AS 105 "Non-Current Assets Held for Sale and Discontinued Operations"
5. Previous periods/year figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
6. The above unaudited consolidated financial results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on 03rd February, 2022. The review report of the Statutory Auditors is being filed with the Bombay Stock Exchange and National Stock Exchange.

**For Jubilant Industries Limited**

Place : Greater Noida  
Dated: 03rd February, 2022

Manu Ahuja  
CEO & Managing Director

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF JUBILANT INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of Unaudited Standalone financial results ("the Statement") of Jubilant Industries Limited ("the Company") for the quarter and nine months ended December 31, 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Company's 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 as amended, read with relevant rules issued thereunder 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 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards of 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.
4. Based on our review conducted as above, nothing has come to our attention 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 Standards specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **BGJC & Associates LLP**  
Chartered Accountants  
Firm Registration Number: 003304N/N500056

**Pranav Jain**  
Partner  
Membership Number: 098308

UDIN: 22098308AAFWCJ8240

Place: New Delhi  
Date: February 03, 2022

**Jubilant Industries Limited**  
 Regd. Off: Bhartiagram, Gajraula, Distt. Amroha-244 223 (U.P.)  
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 Phone: +91-5924-267200  
 E-mail: investorsjil@jubl.com

**Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2021**

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2021 (Unaudited)	September 30 2021 (Unaudited)	December 31 2020 (Unaudited)	December 31 2021 (Unaudited)	December 31 2020 (Unaudited)	March 31 2021 (Audited)
<b>A</b>	<b>Continuing operations</b>						
<b>1</b>	<b>Income</b>						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other operating income	-	-	-	-	-	-
	<b>Total revenue from operations</b>	-	-	-	-	-	-
2	Other income	-	-	-	-	-	-
3	<b>Total income (1+2)</b>	-	-	-	-	-	-
<b>4</b>	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employee benefits expense	-	-	-	-	-	-
	e) Finance costs	-	-	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-	-	-
	g) Other expenses	-	-	-	-	-	-
	- Stores, spares and packing material consumed	-	-	-	-	-	-
	- Other expenses	-	-	-	-	-	-
	<b>Total Expenses</b>	-	-	-	-	-	-
5	<b>Profit/(Loss) before exceptional items and tax from continuing operations (3-4)</b>	-	-	-	-	-	-
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax from continuing operations (5 - 6)</b>	-	-	-	-	-	-
8	Tax expense:						
	- Current tax	-	-	-	-	-	-
	- Minimum alternate tax	-	-	-	-	-	-
	- Deferred tax charge/(credit)	-	-	-	-	-	-
9	<b>Net Profit/(Loss) for the period from continuing operations (7 - 8)</b>	-	-	-	-	-	-
<b>B</b>	<b>Discontinued operations</b>						
10	Profit before tax from discontinued operations	(4)	(30)	(64)	(74)	(89)	(41)
11	Tax expenses for discontinued operations	-	-	-	-	-	-
12	<b>Net Profit/(Loss) for the period from discontinued operations (10 -11)</b>	<b>(4)</b>	<b>(30)</b>	<b>(64)</b>	<b>(74)</b>	<b>(89)</b>	<b>(41)</b>
13	<b>Net Profit/(Loss) for the period from continuing operations and discontinued operations (9 +12)</b>	<b>(4)</b>	<b>(30)</b>	<b>(64)</b>	<b>(74)</b>	<b>(89)</b>	<b>(41)</b>
<b>14</b>	<b>Other Comprehensive Income (OCI)</b>						
	i) a) items that will not be reclassified to profit or loss	-	(1)	-	(1)	-	2
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	1
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>(4)</b>	<b>(31)</b>	<b>(64)</b>	<b>(75)</b>	<b>(89)</b>	<b>(40)</b>
16	Paid-up share capital (Face value per share ₹ 10 each)	1,503	1,503	1,503	1,503	1,503	1,503
17	Reserves excluding revaluation reserves						28,013
18	<b>Earnings per share of ₹ 10 each from continuing operations</b>						
	(a) Basic ( ₹)	-	-	-	-	-	-
	(b) Diluted ( ₹)	-	-	-	-	-	-
19	<b>Earnings per share of ₹ 10 each from discontinued operations</b>						
	(a) Basic ( ₹)	(0.02)	(0.21)	(0.43)	(0.49)	(0.59)	(0.27)
	(b) Diluted ( ₹)	(0.03)	(0.20)	(0.43)	(0.49)	(0.59)	(0.27)
20	<b>Earnings per share of ₹ 10 each from continuing operations and discontinued operations</b>						
	(a) Basic ( ₹)	(0.02)	(0.21)	(0.43)	(0.49)	(0.59)	(0.27)
	(b) Diluted ( ₹)	(0.03)	(0.20)	(0.43)	(0.49)	(0.59)	(0.27)

**Notes:**

1. As the company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating segment is not applicable to it.
2. The outbreak of Coronavirus (COVID-19) pandemic globally and in India and subsequent lockdown by the various State Governments has impacted business operations of the Company, by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lock down of production facilities etc. COVID-19 pandemic and consequent lockdown has impacted the regular business operations. In assessing the recoverability of Company's assets such as Investments, Loans, Intangible assets, Deferred Tax Assets, Trade receivable, Inventories etc., the Company has considered internal and external information up to the date of approval of these financial results and expects to recover the carrying amount of the assets. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration.
3. On September 03, 2020, the Board of Directors of Jubilant Industries Limited authorized the Company to transfer its Plant and Machinery and Land and Building to a group company for a consideration based on an independent valuation.  
The Company entered into an agreement to sell its Plant and Machinery and Land and Building for a consideration of ₹1330 Lakh on securing the requisite approvals. Accordingly, the results have been presented in accordance with the requirements of Ind AS 105 "Non-Current Assets Held for Sale and Discontinued Operations"
4. Previous periods/year figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
5. The above unaudited standalone financial results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on 03rd February, 2022. The review report of the Statutory Auditors is being filed with the Bombay Stock Exchange and National Stock Exchange.

**For Jubilant Industries Limited**

**Place : Greater Noida**  
**Dated: 03rd February, 2022**

**Manu Ahuja**  
**CEO & Managing Director**