



JSL INDUSTRIES LTD.

Registered Office & Works
Village: Mogar - 388 340, Tal. & Dist.: Anand, Gujarat (India)
Phone no.: 02692 - 280224 | Email: jsl@jslmogar.com
Website: www.jslmogar.com | CIN No.: L31100GJ1966PLC001397

By Electronic Mode

November 12, 2024

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

Scrip Code: 504080

Subject: Outcome of Board Meeting held on Tuesday, November 12, 2024

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 in their Meeting held on **Tuesday, November 12, 2024**, *inter alia*, have considered, approved and took on record the following matter: -

- Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024, as received and recommended by Audit Committee and approved by Board of Directors of the Company. In this regard, please find enclosed:
 - a. Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024.
 - b. Limited Review Report by Statutory Auditors on Unaudited Financial Results for the quarter and half year ended September 30, 2024;

The Meeting commenced at 2:30 P.M. and concluded at 02:50 P.M.

Kindly take above information on your record.

Thanking you,

For JSL Industries Limited

Yogiraj Hemant Atre Company Secretary & Compliance Officer

M. No.: ACS- 67439

Encl.: as above



talati & talati Up 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 September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (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

1006, OCEAN, Sarabhai Road, Near Genda Circle, Vadodara - 390 023.

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('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 Hetang Pandya

(Partner)

M No. 158392

Place: Vadodara Date: 12/11/2024

UDIN: 24158392 BJZ YHN 6638



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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Lacs)

							(Rs. in Lacs)	
Sr.		Quarter Ended			Half Year Ended		Year Ended	
Sr. No.	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
NO.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	1,224.94	1,388.47	1,175.95	2,613.41	2,425.53	5,134.68	
1000	Other Income	135.96	443.90	315.36	579.86	572.07	544.61	
-	Total Income	1,360.90	1,832.37	1,491.31	3,193.27	2,997.60	5,679.29	
a)	Expenses Cost of Materials Consumed	841.70	834.62	632.35	1,676.32	1,366.48	2,947.9	
b)	Purchases of Stock in trade	(172.63)	(36.18)	10.18	(208.81)	86.45	36.3	
	Change in Inventories of Finished Goods, Work in Progress & Stock in trade	232.70	234.13	201.50	466.83	410.91	862.6	
	Employee benefits expense	17.81	6.61	15.21	24.42	22.96	39.7	
	Finance Cost	31.96	31.44	27.14	63.40	53.48	111.0	
f)	Depreciation and Amortization Expense		No CONTROL OF THE PARTY OF THE	CONT. STATE	522.06	370.84	842.8	
g)	Other Expenses	218.33	303.73	199.57		1 0000000000000000000000000000000000000	4,840.7	
4	Total Expenses	1,169.87	1,374.35	1,085.95	2,544.22	2,311.12	4,040.7	
	Profit/(Loss) before Interest, Depreciation, Tax & Amortization (EBITDA)	104.84	52.17	132.35	157.01	190.85	444.8	
5	Profit before exceptional and extraordinary items and tax	191.03	458.02	405.36	649.05	686.48	838.5	
6	Exceptional items	**	-		-	-	-	
7	Profit before extraordinary items and tax	191.03	458.02	405.36	649.05	686.48	838.5	
8	Extraordinary items		-	-	1.70	-	-	
9	Profit before tax	191.03	458.02	405.36	649.05	686.48	838.	
10	Tax Expenses	10.00	30.00	36.00	40.00	47.00	112.0	
	(i) Current Tax	21.29	23.00	84.71	44.29	159.41	111.	
	(ii) Deferred Tax	- 21.23	25.00	-	0	-	(1.	
	(iii) Short / (Excess) provision of tax for earlier years	159.74	405.02	284.65	564.76	480.07	616.	
11	Profit for the period	13317			W-950.000.000			
12	Other Comprehensive income/(Expenses) Actuarial gain/(loss) on employee defined benefit funds			9	-		0.	
		_			-		(0.	
	Income tax relating to item that will not be reclassified to profit or loss	159.74	405.02	284.65	564.76	480.07	616.	
	Total Comprehensive Income for the period	159.74	403.02	204.03	304.70	1,00.07		
13	Paid- up Equity Share Capital (Face Value Rs. 10/- each)	117.39	117.39	117.39	117.39	117.39	117.	
14	Other Equity (Excluding Revaluation Reserve)	5	-	120			3,662.	
15	Earning per equity share (EPS) (In Rs.)	13.6	1 34.50	24.25	5 48.1	1 40.89	52	
	Basic Diluted	13.6			5 48.1	1 40.89	52	

Notes:

- The above results were reviewed by the statutory auditors, recommended by the Audit Committee and approved by the Board of Directors 1 of the Company at their meeting held on 12th November, 2024.
- 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.
- In Compliance of IND AS 109 Financial Instruments, The Company measures its investments in Equity shares (quoted securities) at Fair Value through Profit and Loss account (FVTPL). On the reporting date, the Fair market value of the shares was amount INR. 1034 Lakhs (As on 31st March, 2024 was amount to INR. 561 Lakhs), the Notional gain arises due to recognising the investment at fair market value on the reporting date, have an effect of increasing income of the company by amount INR. 473 Lakhs during the Half Year.

The previous period figure have been regrouped/re-arranged wherever necessary with current classification.

Place: Vadodara Date : 12.11.2024 For Talati and Talati LLP Chartered Accountant

FOR JSL INDUSTRIES LTD.

Rahul N Amin (Chairman) DIN:00167987



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STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at	(Rs. in Lacs) As at	
	1 al ticulars	30.09.2024	31.03.2024	
/-> -	20772	(UNAUDITED)	(AUDITED)	
(A) A:	SSETS Non-current assets			
(1)	(a) Property, Plant and Equipment	1.570.04	4 604 0	
	(b) Capital work - in - progress	1,570.81	1,601.0	
	(c) Intangible assets	-	-	
	(d) Right of Use Assets	24.23	20.0	
	(e) Financial assets	24.23	29.6	
	(i) Investments	1,033.88	560.5	
	(ii) Others financial assets	36.58	36.5	
	(f) Deferred tax assets (net)	30.38	30.3	
	(g) Other non - current assets	45.06	45.0	
	Total Non-current assets	2,710.56	2,272.9	
		2,720.50	2,2,2,3	
(2)	Current assets			
	(a) Inventories	1,201.94	1,096.3	
	(b) Financial Assets	-	-,	
	(i) Trade receivables	622.84	246.3	
	(ii) Cash and cash equivalents	2.16	1.3	
	(iii) Bank Balance Other than Cash and Cash Equivalents	27.09	22.0	
	(iv) Loans		- 22.0	
	(v) Other Financial Assets	1,489.57	1,663.2	
	(c) Other current assets	168.43	255.65	
	Total Current assets	3,512.03	3,284.99	
			3,201.3	
	Total Assets	6,222.59	5,557.90	
(B) EQ	UITY AND LIABILITIES			
/1)	Faults			
(1)	Equity (a) Equity Share capital			
	(a) Equity Share capital	117.39	117.39	
	(b) Other Equity Total Equity	4,398.36	3,834.14	
	Total Equity	4,515.75	3,951.53	
	LIABILITIES			
(2)	Non-current liabilities			
3171	(a) Financial Liabilities			
	(i) Borrowings		-	
	(ii) Lease Liabilities	25.02	18.45	
	(iii) Other financial liabilities	192.74	192.74	
	(b) Long Term Provisions	49.21	49.20	
	(c) Other non-current liabilities	51.73	51.73	
	(d) Deferred Tax Liabilities (net)	328.34	284.05	
	Total Non-current liabilities	647.04	596.17	
			330.27	
(3)	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	370.94	304.71	
	(ia) Lease Liabilities	-	11.49	
	(ii) Trade payables	-	4	
	(A) Total Outstanding Dues of Micro and Small Enterprises	155.48	226.12	
	(D) T + 1 O + + + P = 0	188.65	195.90	
	(B) Total Outstanding Dues of Creditors Other than Micro and Small Enterprises	100.03		
	(b) Short Term Provisions	101.07		
	(b) Short Term Provisions (c) Liability for current tax (Net)		70.64	
	(b) Short Term Provisions (c) Liability for current tax (Net) (d) Other current liabilities	101.07	70.64 112.00	
	(b) Short Term Provisions (c) Liability for current tax (Net)	101.07 40.00	70.64 112.00 89.34 1,010.20	

Notes

1 The previous period figure have been regrouped/re-arranged wherever necessary with current classification.

Place : Vadodara Date : 12.11.2024 Chartered Accountant

Partner

161. 11.

FOR JSL INDUSTRIES LTD.

Rahul N. Amin (Chairman) DIN:00167987

NOTH 57128345 BISLHN 8838



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Statement of Cash Flow for the half year ended 30th September, 2024

Particulars	649.05 649.05 63.40 24.43 (88.37) (2.25) (473.31) - (476.10) 172.95	90.09.2023 UNAUDITED 686.48 53.48 22.97 (55.88) (1.10) 8.43 (3.43)
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ncrease)/Decrease in Other Financial Assets (Current) lase Liability lort Term Lease Liability leditors nort Term Provisions ther Current Liabilities less: Direct taxes paid (net of refunds) let cash flows (used in)/ generated from operating activities after exceptional items (I) ASH FLOW FROM INVESTING ACTIVITIES: Islows ale proceeds of property, plant and equipment leterest received utflows	87.23	(15.47
ase Liability nort Term Lease Liability reditors nort Term Provisions ther Current Liabilities ress: Direct taxes paid (net of refunds) et cash flows (used in)/ generated from operating activities after exceptional items (I) ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment reterest received utflows	173.65	(59.25
nort Term Lease Liability reditors nort Term Provisions ther Current Liabilities ress: Direct taxes paid (net of refunds) ret cash flows (used in)/ generated from operating activities after exceptional items (I) ASH FLOW FROM INVESTING ACTIVITIES: Iflows rate proceeds of property, plant and equipment reterest received utflows	6.58	(00
editors nort Term Provisions ther Current Liabilities ess: Direct taxes paid (net of refunds) et cash flows (used in)/ generated from operating activities after exceptional items (I) ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment exterest received utflows	(11.49)	(4.71
et cash flows (used in)/ generated from operating activities after exceptional items (I) ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment atterest received utflows	(77.90)	
ther Current Liabilities ess: Direct taxes paid (net of refunds) et cash flows (used in)/ generated from operating activities after exceptional items (I) ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment atterest received utflows	30.43	31.10
et cash flows (used in)/ generated from operating activities after exceptional items (I) ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment atterest received utflows	114.33	49.92
et cash flows (used in)/ generated from operating activities after exceptional items (I) ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment atterest received utflows	(112.00)	(112.95
ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment atterest received utflows	(276.31)	
ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment atterest received utflows	(276.31)	33.33
ASH FLOW FROM INVESTING ACTIVITIES: Iflows ale proceeds of property, plant and equipment atterest received utflows	(103.36)	746.54
flows ale proceeds of property, plant and equipment sterest received utflows		
ale proceeds of property, plant and equipment sterest received sufflows		
utflows	2.25	3.3
utflows	88.37	55.8
	(28.28)	(16.1
urchase of property, plant and equipment, intensions described at fair value throug	.=.)	(515.1
urchase of investments (net/) dain on inflancial instrument		
let cash (used in) / generated from investing activities (II)	62.34	(472.0
ASH FLOW FROM FINANCING ACTIVITIES:		
nflows		
roceeds of short term borrowings (net)	66.22	(247.5
And the second s		
Outflows	(24.43) (22.9
nterest paid let cash (used in) / generated from financing activities (III)	41.79	(270.5
let cash (used in) / generated from inhancing activities (in) IET INCREASE/(DECREASE) IN CASH AND BANK BALANCES (I+II+III)	0.77	3.9
IET INCREASE/(DECREASE) IN CASH AND BANK BACARGES (THE MAN	0.77	1.9
add : Cash and cash equivalence at beginning of the year Cash and cash equivalence at end of the year	1.39	5.9

Note: (i) Figures in brackets indicate negative figures as per our Reports attached.

(ii) The previous period figure have been regrouped/re-arranged wherever

necessary with current classification.

VADODARA

For Talati and Talati LLP Chartered Accountant

Partner

FOR JSL INDUSTRIES LTD.

Rahul N. Amin (Chairman) DIN:00167987

Place: Vadodara Date: 12.11.2024

12 NOV 2024