



ISO 9001 : 2015
Reg. No. RQ91/5487



JSL INDUSTRIES LTD.

Registered Office & Works

Village: Mogar - 388 340, Tal. & Dist.: Anand, Gujarat (India)

Phone no.: 02692 - 280224 | Email: jsl@jسلمogar.com

Website: www.jسلمogar.com | CIN No.: L31100GJ1966PLC001397

By Electronic Mode

August 05, 2025

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

Scrip Code: 504080

Subject: Unaudited Financial results for quarter ended 30/06/2025.

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, August 05, 2025, *inter alia*, have considered and approved the following matters: -

1. Unaudited Financial Results of the Company for the quarter ended June 30, 2025, 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 ended June 30, 2025;
 - (b) Limited Review Report by Statutory Auditors on Unaudited Financial Results for the quarter ended on June 30, 2025.

The Meeting commenced at 11:00 A.M. and concluded at 11:45 A.M.

Kindly take above on your record and oblige.

Thanking you,

For JSL Industries Limited

Yogiraj Hemant Atre
Company Secretary & Compliance Officer
M. No.: ACS 67439

Encl: as above

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

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs. in Lacs)

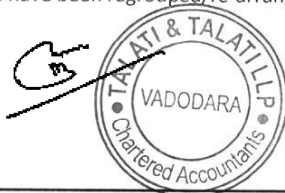
Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	1,219.47	1,350.20	1,388.47	5,362.50
2	Other Income	46.91	(42.67)	443.90	541.88
3	Total Income	1,266.38	1,307.53	1,832.37	5,904.38
	Expenses				
a)	Cost of Materials Consumed	808.06	790.89	834.62	3,234.52
b)	Purchases of Stock in trade	-	-	-	-
c)	Change in Inventories of Finished Goods, Work in Progress & Stock in trade	(119.49)	34.77	(36.18)	(173.75)
d)	Employee benefits expense	241.77	244.88	234.13	946.73
e)	Finance Cost	18.89	14.48	6.61	44.88
f)	Depreciation and Amortization Expense	32.01	32.01	31.44	128.03
g)	Other Expenses	240.67	213.89	303.73	961.83
4	Total Expenses	1,221.91	1,330.92	1,374.35	5,142.24
	<i>Profit/(Loss) before Interest, Depreciation, Tax & Amortization (EBITDA)</i>	48.46	65.77	52.17	393.17
5	Profit before exceptional and extraordinary items and tax	44.47	(23.39)	458.02	762.14
6	Exceptional items	-	-	-	-
7	Profit before extraordinary items and tax	44.47	(23.39)	458.02	762.14
8	Extraordinary items	-	-	-	-
9	Profit before tax	44.47	(23.39)	458.02	762.14
10	Tax Expenses				
	(i) Current Tax	15.25	43.00	30.00	121.00
	(ii) Deferred Tax	(10.60)	(47.63)	23.00	(3.74)
	(iii) Short / (Excess) provision of tax for earlier years	-	-	-	-
11	Profit for the period	39.82	(18.76)	405.02	644.88
12	Other Comprehensive income/(Expenses)				
	Actuarial gain/(loss) on employee defined benefit funds	-	(0.81)	-	(0.81)
	OCI Equity Investment Gain/(Loss)	339.14	-	-	-
	Income tax relating to item that will not be reclassified to profit or loss	(85.35)	0.20	-	0.20
	Total Comprehensive Income for the period	293.61	(19.37)	405.02	644.27
13	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	117.39	117.39	117.39	117.39
14	Other Equity (Excluding Revaluation Reserve)	-	-	-	4,306.57
15	Earning per equity share (EPS) (In Rs.)				
	Basic	3.39	(1.59)	34.50	54.94
	Diluted	3.39	(1.59)	34.50	54.94

Notes:

- 1 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 05th August, 2025.
- 2 Segment Reporting is not applicable as the Company has only one segment.
- 3 The above result have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- 4 The Company has re-evaluated its intention with respect to its investment in the quoted equity shares of Jyoti Limited. Accordingly, the management has decided to hold these investments for the long term, and not for short term. Accordingly, such prospective reclassification of quoted equity shares resulted in reclassification of unrealised gain or loss on such equity shares from Fair Value Through Profit or Loss (FVTPL) to Fair Value Through Other Comprehensive Income - NR (FVTOCI-NR) prospectively, in accordance with Ind AS 109. Such reclassification cannot be revoked in future. In line with the applicable accounting standards, the comparative figures have not been restated. On the reporting date the fair market value of the shares was amount INR. 1213.35 lakhs, have an effect on reporting date increase in income by amount INR. 339.14 (gross) during the quarter.
- 5 The previous period figure have been regrouped/re-arranged wherever necessary with current classification.

FOR JSL INDUSTRIES LTD.

Place : Vadodara
Date : 05.08.2025



Rahul Amin
Rahul N. Amin
(Chairman)
DIN:00167987

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 June 30, 2025 and year to date from April 1, 2025 to June 30, 2025 (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: 05/08/2025
UDIN: **25045011BMNSOX1113**