



ISO 9001 : 2015
Reg. No. RQ91/5487



JSL INDUSTRIES LTD.

Registered Office & Works

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

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CIN NO. L31100GJ1966PLC001397

BY: ELECTRONIC MODE


BSE Limited

Scrip Code: 504080

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

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.

For JSL Industries Limited



Ravi Thanki
Company Secretary
M. No.: A-60338



Encl: As Above



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TM

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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	Total Income	1,412	1,166	1,678	3,742	4,408	5,627
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
	Total Expenses	1,257	980	1,526	3,350	4,103	5,253
	Profit/(Loss) before Interest, Depreciation, Tax & Amortization (EBIDTA)	144	93	169	311	348	430
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	-	-	-	-	-	-
	Total Comprehensive income for the period	133	167	110	332	223	277
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.



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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