



JAYSYNTH
Right Quality - Right Price

JAYSYNTH DYESTUFF (INDIA) LTD.

301, Sumer Kendra, Pandurang Budhkar Marg,
Worli, Mumbai - 400 018. India

Tel. : +91-22-3042 3048 (12 Lines)

Fax : +91-22-3042 3434

E-mail : jsec@jaysynth.com

Web : www.jaysynthdyestuff.com

CIN No. L24114MH1985PLC035564

Date: 12th November, 2020

To,
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai – 400 001

Scrip Code - 506910

Reference: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Subject: Submission of Financial Results.

Dear Sir/Madam,

With reference to our intimation dated 12th November, 2020 with respect to Submission of Financial Results we wish to inform that in the Cash Flow Statement (Consolidated) for half year ended 30th September, 2020 column the figures were inadvertently printed.

Kindly take note of the same for your records and information.

Thanking you,
For: **Jaysynth Dyestuff (India) Limited**

Riddhi Manoj Patel
Company Secretary and Compliance Officer
Membership No. A50707



Registered Office: 301, Sumer Kendra, P.B. Marg, Worli, Mumbai – 400 018

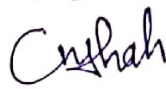
Limited review report on the Un-audited Standalone Financial Results for the quarter and half year ended 30th September, 2020, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**To Board of Directors of
JAYSYNTH DYESTUFF (INDIA) LIMITED.**

1. We have reviewed the accompanying statement of Un-audited Standalone Financial Results of JAYSYNTH DYESTUFF (INDIA) LIMITED ("the Company") for the quarter and half year ended 30th September, 2020, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements 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 Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable accounting standards as notified under the Companies (India Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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 CHHOGMAL & CO.
Chartered Accountant.

Firm Registration No: 101826W


Chintan Shah
M.No. 107490
Mumbai.



Date: 12th November, 2020
UDIN : 20107490AAAHAE3022

Limited review report on the Un-audited Consolidated Financial Results for the quarter and half year ended 30th September, 2020, pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

**To Board of Directors of
JAYSYNTH DYESTUFF (INDIA) LIMITED.**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial results of JAYSYNTH DYESTUFF (INDIA) LIMITED ("the Company") and its subsidiary (the Parent and its Subsidiary together referred to as " the Group "), for the quarter and half year ended 30th September, 2020, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 , as amended.
2. This statement is the responsibility of the Parent's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the consolidated financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The Statements includes the results of following entity("the Subsidiary"):
-Jaysynth (Europe) Ltd.
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 applicable accounting standards as notified under the Companies (India Accounting Standards) Rules,2015 as specified in Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies 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.



CHHOGMAL & CO.

Chartered Accountants

6. We did not review the financial results of subsidiary included in the consolidated unaudited financial results, whose financial results reflect total revenue of Rs. 615.47 Lakhs for the quarter and Rs. 1,207.02 Lakhs for half year ended 30th September, 2020, and total net profit after tax of Rs. 39.45 Lakhs for the quarter and Rs. 66.53 Lakhs for half year ended 30th September, 2020 and the total comprehensive income of Rs. 39.45 Lakhs for the quarter and Rs. 66.53 Lakhs ended 30th September, 2020, as considered in the statement. These interim financial statement of the subsidiary have been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the statement, so far as it relates to amounts and disclosures included in respect of this subsidiary is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For CHHOGMAL & CO.
Chartered Accountant.

Firm Registration No: 101876W

Chintan

Chintan Shah
M.No. 107490
Mumbai.

Date: 12th November, 2020
UDIN : 20107490AAAHAF1132





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CIN No. L24114MH1985PLC035564

Statement of Un-audited Financial Results for the Quarter and Half Financial Year Ended 30th September, 2020
(₹ in lakhs, except EPS)

Sl. No.	Particulars	Standalone					
		Quarter ended			Half Year Ended		Year Ended
		30 th Sept, 2020	30 th June, 2020	30 th Sept, 2019	30 th Sept, 2020	30 th Sept, 2019	31 st Mar, 2020
		Un-audited			Un-audited		Audited
1	Income						
	Revenue from Operations	3,169	1,966	2,890	5,135	5,552	11,249
	Other Income	25	33	28	58	61	85
	Total Income	3,194	1,999	2,918	5,193	5,613	11,334
2	Expenses :						
	a) Cost of Materials consumed	2,390	1,362	2,085	3,752	4,059	8,814
	b) Purchase of stock-in-trade	-	49	-	49	-	-
	c) Changes in inventories of finished goods	102	152	86	254	87	(168)
	work-in-progress and stock-in-trade	3	12	(21)	15	(3)	(136)
	d) Employee benefits expense	166	117	212	283	395	772
	e) Finance Costs	6	10	11	16	17	39
	f) Depreciation and amortisation expense	44	44	47	88	94	190
	g) Other Expenses	280	175	364	455	721	1,522
	Total Expenses	2,991	1,921	2,784	4,912	5,370	11,033
3	Total Profit before exceptional items and tax (1-2)	203	78	134	281	243	301
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	203	78	134	281	243	301
6	Tax Expense :						
	a) Current Tax	60	27	50	87	67	106
	b) Deferred Tax	3	(9)	(30)	(6)	(19)	(33)
	Total Tax Expenses	63	18	20	81	48	73
7	Total Profit for the period (5-6)	140	60	114	200	195	228
8	Other comprehensive income						
	Items that will be reclassified to Profit or loss (Foreign currency transaction adjustments)(Fair Value of Investments)	17	(3)	(12)	14	(16)	6
	Items that will be not be reclassified to Profit or loss (Remeasurement of Defined Benefit Plan)	(3)	(6)	(3)	(9)	(5)	(18)
9	Total comprehensive income for the period (7+8)	154	51	99	205	174	216
10	Details of Equity share capital						
	Paid up equity share capital	87	87	87	87	87	87
	Face value per equity share capital	1	1	1	1	1	1
11	Earning per Share (before extraordinary items)(not annualised)						
	a) Basic	1.77	0.59	1.14	2.36	2.00	2.48
	b) Diluted	1.77	0.59	1.14	2.36	2.00	2.48
12	Earning per Share (after extraordinary items)(not annualised)						
	a) Basic	1.77	0.59	1.14	2.36	2.00	2.48
	b) Diluted	1.77	0.59	1.14	2.36	2.00	2.48



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Statement of Un-audited Financial Results for the Quarter and Half Financial Year Ended 30th September, 2020
(₹ in lakhs, except EPS)

Sl. No	Particulars	Consolidated					
		Quarter ended			Half Year Ended		Year Ended
		30 th Sept, 2020	30 th June, 2020	30 th Sept, 2019	30 th Sept, 2020	30 th Sept, 2019	31 st Mar, 2020
		Un-audited			Un-audited		Audited
1	Income						
	Revenue from Operations	3,197	2085	2,987	5,282	5,670	11,688
	Other Income	36	41	19	77	56	63
	Total Income	3,233	2,126	3,006	5,359	5,726	11,751
2	Expenses :						
	a) Cost of Materials consumed	2,457	1366	2,083	3,823	4,059	8,894
	b) Purchase of stock-in-trade	-	49	-	49	-	-
	c) Changes in inventories of finished goods	102	152	108	254	109	(168)
	work-in-progress and stock-in-trade	(107)	53	47	(54)	12	16
	d) Employee benefits expense	177	127	223	304	415	812
	e) Finance Costs	6	11	12	17	18	40
	f) Depreciation and amortisation expense	44	44	47	88	94	190
	g) Other Expenses	310	210	382	520	764	1,629
	Total Expenses	2,989	2,012	2,902	5,001	5,471	11,413
3	Total Profit before exceptional items and tax (1-2)	244	114	104	358	255	338
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	244	114	104	358	255	338
6	Tax Expense :						
	a) Current Tax	70	33	54	103	75	111
	b) Deferred Tax	5	(7)	(26)	(2)	(15)	(30)
	Total Tax Expenses	75	26	28	101	60	81
7	Total Profit for the period (5-6)	169	88	76	257	195	257
8	Other comprehensive income						
	Items that will be reclassified to Profit or loss (Foreign currency transaction adjustments)(Fair Value of Investments)	17	(3)	(12)	14	(16)	3
	Items that will be not be reclassified to Profit or loss (Remeasurement of Defined Benefit Plan)	(3)	(6)	(3)	(9)	(5)	(18)
9	Total comprehensive income for the period (7+8)	183	79	61	262	174	242
10	Details of Equity share capital						
	Paid up equity share capital	87	87	87	87	87	87
	Face value per equity share capital	1	1	1	1	1	1
11	Earning per Share (before extraordinary items)(not annualised)						
	a) Basic	2.10	0.91	0.70	3.01	2.00	2.78
	b) Diluted	2.10	0.91	0.70	3.01	2.00	2.78
12	Earning per Share (after extraordinary items)(not annualised)						
	a) Basic	2.10	0.91	0.70	3.01	2.00	2.78
	b) Diluted	2.10	0.91	0.70	3.01	2.00	2.78



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Particulars	Standalone		Consolidated	
	As on 30 th Sept, 2020	As on 31 st Mar, 2020	As on 30 th Sept, 2020	As on 31 st Mar, 2020
ASSETS				
1) Non-current asset				
a) Property, plant & equipment	963	987	965	989
b) Capital work-in-progress	-	-	-	-
c) Investment properties	4	4	4	4
d) Intangible asset	5	6	445	447
e) Right to use asset	17	26	17	26
f) Financial assets				
i) Investment	1,187	1,187	-	-
ii) Loan	-	-	-	-
iii) Other financial asset	26	25	26	25
g) Other Non-current assets	1	1	1	1
Total non-current assets	2,203	2,236	1,458	1,492
2) Current assets				
a) Inventories	2,897	2,794	3,174	3,002
b) Financial assets				
i) Investment	333	994	333	994
ii) Trade receivables	2,648	3,119	3,240	3,523
iii) Cash and cash equivalents	232	85	819	542
iv) Bank balances other than cash and cash equivalents above	1,267	252	1,267	252
v) Loans	9	9	9	9
vi) Other financial assets	90	66	90	66
c) Other current assets	851	856	861	865
Total current assets	8,327	8,175	9,793	9,253
Total assets	10,530	10,411	11,251	10,745
EQUITY AND LIABILITIES				
Equity				
a) Equity share capital	87	87	87	87
b) Other Equity	7,630	7,437	8,170	7,999
Total equity	7,717	7,524	8,257	8,086
Liabilities				
1) Non-current Liabilities				
a) Financial liabilities				
i) Borrowings	-	-	47	-
ii) Lease Liabilities	2	11	2	11
iii) Other financial liabilities	-	-	-	-
b) Provisions	131	119	131	119
c) Deffered tax liabilities (net)	109	114	126	127
Total non-current liabilities	242	244	306	257
2) Current liabilities				
a) Financial liabilities				
i) Borrowings	-	14	-	14
ii) Trade payable				
(A) Total outstanding dues of micro enterprises and small enterprises and	404	324	404	324
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,677	1,622	1,850	1,648
iii) Lease Liabilities	18	17	18	17
iv) Other financial liabilities	282	273	286	279
b) Other current liabilities	183	393	102	120
c) Provisions	7	-	28	-
Total current liabilities	2,571	2,643	2,688	2,402
Total liabilities	2,813	2,887	2,994	2,659
Total equity and liabilities	10,530	10,411	11,251	10,745



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JAYSYNTH DYESTUFF (INDIA) LIMITED
CASH FLOW STATEMENT

(₹ in lakhs)

Particulars	Standalone			Consolidated		
	Half - Year Ended		Year Ended	Half - Year Ended		Year Ended
	As on 30 th Sept, 2020	As on 30 th Sept, 2019	As on 31 st Mar, 2020	As on 30 th Sept, 2020	As on 30 th Sept, 2019	As on 31 st Mar, 2020
	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
A Cash flow from operating activities:						
Net profit before tax and extraordinary items	281	243	301	358	255	337
Adjustments for :						
Gain on investments carried at fair value	17	-	41	17	-	41
Loss on Remeasurement on defined benefit plans	(12)	(7)	(24)	(12)	(7)	(24)
Loss on foreign currency translation	2	(22)	(33)	2	(22)	(36)
Depreciation and amortisation expenses	88	94	190	88	94	190
Finance Costs	16	17	39	17	18	40
Exchange Difference (Gain) / Loss	-	-	-	(78)	(13)	29
(Profit) / Loss on sale of fixed assets	(1)	(2)	-	(1)	(2)	-
(Profit) / Loss on sale of investments	2	-	(5)	2	-	(5)
Dividend Received	-	-	(1)	-	-	(1)
Operating profit before working capital changes	393	323	508	393	323	571
(Increase) / Decrease in Inventories	(102)	(370)	(703)	(171)	(355)	(550)
(Increase) / Decrease in trade and other receivables	391	(68)	58	207	95	104
Decrease / (Increase) in trade and other payables	(54)	757	458	283	714	386
Cash generated from operations	628	642	321	712	777	511
Direct taxes	(20)	(74)	(162)	(20)	(75)	(173)
Net cash from operating activities	608	568	159	692	702	338
B Cash flow from investing activities :						
Purchase of fixed assets	(56)	(19)	(52)	(56)	(19)	(52)
Sale of fixed assets	1	3	3	1	3	3
Purchase of investments	-	(853)	(989)	-	(853)	(989)
Sale of investments	660	2	-	660	2	-
Dividend Received	-	-	1	-	-	1
Net cash used in investing activity	605	(867)	(1,037)	605	(867)	(1,037)
C Cash flow from financing activities :						
Finance Costs	(16)	(17)	(39)	(17)	(18)	(40)
Repayment of Lease Liability	(8)	(7)	(15)	(8)	(7)	(15)
Cash Credit Facility	(14)	-	14	33	-	14
Payment of Dividend	(13)	(13)	(13)	(13)	(13)	(13)
Net cash used in financing activities	(51)	(37)	(53)	(5)	(38)	(54)
Net increase/(decrease) in cash and cash equivalents	1,162	(336)	(931)	1,292	(203)	(753)
Opening Cash and cash equivalents	337	1,268	1,268	794	1,547	1,547
Closing Cash and cash equivalents	1,499	932	337	2,086	1,344	794
Reconciliation of Cash and Cash equivalents						
Balances with banks						
- in current account	128	105	78	715	517	535
- in EEFC account	72	17	5	72	17	5
- in CC account	31	-	-	31	-	-
Cash on hand	1	3	2	1	3	2
Short-term bank deposit with maturity between 3 to 12 months	1,267	807	252	1,267	807	252
Total Cash and Cash Equivalents	1,499	932	337	2,086	1,344	794



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Note :

- 1 The above mentioned Un-audited Standalone and Consolidated Financial Results for the quarter and half financial year ended 30th September, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 12th November, 2020.
- 2 In accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditor have performed Limited Review of the above Un-audited Standalone and Consolidated Financial Results for the quarter and half financial year ended 30th September, 2020.
- 3 This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed u/s 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 4 Previous period figures are regrouped/rearranged, wherever necessary.
- 5 The Company has only one Segment.

BY ORDER OF THE BOARD
FOR JAYSYNTH DYESTUFF (INDIA) LIMITED



A handwritten signature in black ink, appearing to read "Parag Kothari".

(PARAG SHARADCHANDRA KOTHARI)
CHAIRMAN AND MANAGING DIRECTOR

Place : Mumbai

Date : 12th November, 2020

DIN : 00184852