



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@jslmogar.com

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

By Electronic Mode

February 07, 2025

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

Scrip Code: 504080

Subject: Submission of Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Dear Sir/Madam,

Pursuant to SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Kindly take above information on your record and oblige.

Thanking you,

For JSL Industries Limited

Yogiraj Hemant Atre
Company Secretary & Compliance Officer
ACS 67439

Encl.: As Above



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QUARTERLY INTEGRATED FILING (FINANCIAL)

- A. Financial results:** Attached as Annexure-I.

- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.:** Not applicable.

- C. Format for disclosing outstanding default on loans and debt securities:** Not applicable. The Company do not have outstanding default on loans during the reporting quarter and the Company do not have any debt securities.

- D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter):** Not applicable for the reporting quarter.

- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted alongwith annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter):** Not applicable for the reporting quarter.



Independent Auditors Review Report on Quarterly 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, 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 ('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: 07/02/2025
UDIN: 25158392BMILOP3438

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

CIN:L31100GJ1966PLC001397

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lacs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---------|---|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from Operations | 1,398.89 | 1,224.94 | 1,443.89 | 4,012.30 | 3,869.42 | 5,134.68 |
| 2 | Other Income | 4.69 | 135.96 | (142.11) | 584.55 | 429.96 | 544.61 |
| 3 | Total Income | 1,403.58 | 1,360.90 | 1,301.78 | 4,596.85 | 4,299.38 | 5,679.29 |
| | Expenses | | | | | | |
| a) | Cost of Materials Consumed | 767.31 | 841.70 | 806.16 | 2,443.63 | 2,172.64 | 2,947.95 |
| b) | Purchases of Stock in trade | - | - | - | - | - | - |
| c) | Change in Inventories of Finished Goods, Work in Progress & Stock in trade | 0.29 | (172.63) | 61.79 | (208.52) | 148.24 | 36.38 |
| d) | Employee benefits expense | 235.02 | 232.70 | 221.42 | 701.85 | 632.33 | 862.66 |
| e) | Finance Cost | 5.98 | 17.81 | 8.08 | 30.40 | 31.04 | 39.79 |
| f) | Depreciation and Amortization Expense | 32.62 | 31.96 | 27.17 | 96.02 | 80.65 | 111.07 |
| g) | Other Expenses | 225.88 | 218.33 | 213.83 | 747.94 | 584.67 | 842.85 |
| 4 | Total Expenses | 1,267.10 | 1,169.87 | 1,338.45 | 3,811.32 | 3,649.57 | 4,840.70 |
| | Profit/(Loss) before Interest, Depreciation, Tax & Amortization (EBITDA) | 170.39 | 104.84 | 140.69 | 327.40 | 331.54 | 444.84 |
| 5 | Profit before exceptional and extraordinary items and tax | 136.48 | 191.03 | (36.67) | 785.53 | 649.81 | 838.59 |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | Profit before extraordinary items and tax | 136.48 | 191.03 | (36.67) | 785.53 | 649.81 | 838.59 |
| 8 | Extraordinary items | - | - | - | - | - | - |
| 9 | Profit before tax | 136.48 | 191.03 | (36.67) | 785.53 | 649.81 | 838.59 |
| 10 | Tax Expenses | | | | | | |
| | (i) Current Tax | 38.00 | 10.00 | 36.00 | 78.00 | 83.00 | 112.00 |
| | (ii) Deferred Tax | (0.40) | 21.29 | (43.72) | 43.89 | 115.69 | 111.84 |
| | (iii) Short / (Excess) provision of tax for earlier years | - | - | - | - | - | (1.35) |
| 11 | Profit for the period | 98.88 | 159.74 | (28.95) | 663.64 | 451.12 | 616.10 |
| 12 | Other Comprehensive income/(Expenses) | | | | | | |
| | Actuarial gain/(loss) on employee defined benefit funds | - | - | - | - | - | 0.73 |
| | Income tax relating to item that will not be reclassified to profit or loss | - | - | - | - | - | (0.18) |
| | Total Comprehensive Income for the period | 98.88 | 159.74 | (28.95) | 663.64 | 451.12 | 616.65 |
| 13 | Paid-up Equity Share Capital (Face Value Rs. 10/- each) | 117.39 | 117.39 | 117.39 | 117.39 | 117.39 | 117.39 |
| 14 | Other Equity (Excluding Revaluation Reserve) | - | - | - | - | - | 3,662.30 |
| 15 | Earning per equity share (EPS) (In Rs.) | | | | | | |
| | Basic | 8.42 | 13.61 | (2.46) | 56.53 | 38.43 | 52.49 |
| | Diluted | 8.42 | 13.61 | (2.46) | 56.53 | 38.43 | 52.49 |

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 7th February, 2025.
- 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. 1037 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. 477 Lakhs during the Year to this Quarter end.
- The previous period figure have been regrouped/re-arranged wherever necessary with current classification.

FOR JSL INDUSTRIES LTD.

For Talati and Talati LLP
 Chartered Accountant

 Place : Vadodara
 Date : 07.02.2025


Partner

Dt 7 Feb 2025

DIN:25158392 BMIL0P 3438

 Rahul N Amin
 (Chairman)
 DIN:00167987