



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

May 13, 2026

To,  
**BSE Limited**  
P. J. Towers,  
Dalal Street,  
Mumbai - 400001

**Scrip Code: 504080**

**Subject: Outcome of the Board Meeting**

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 Wednesday, May 13, 2026, *inter alia*, have considered and approved the following matters:

1. Audited Financial Results of the Company for the quarter and year ended March 31, 2026, along with Auditor's Report on Financial Results. In this regard, please find enclosed:
  - (i) Audited Financial Results of the Company for the quarter and year ended March 31, 2026;
  - (ii) Auditor's Report on Financial Results;
  - (iii) Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
2. The Board has recommended payment of Dividend @ 6% on its Non-Convertible Non-Cumulative Redeemable Preference Shares, subject to approval by the shareholders at the ensuing Annual General Meeting (AGM).



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3. The Board considered and approved the board report for FY 2025-26 which ended on 31/03/2026.
4. The Board approved the notice for calling 60<sup>th</sup> Annual General Meeting of members of the company scheduled to be held on Tuesday, 07<sup>th</sup> July, 2026 at 11:00 AM IST through Video Conferencing (“VC”) / Other Audio-Visual Means (“OAVM”) in compliance with the provisions of Companies Act, 2013 (as amended) and rules made thereunder, SEBI (Listing Obligations and Disclosure Requirements).
5. The register of member will remain close from Wednesday, 01<sup>st</sup> July, 2026, to Tuesday, 07<sup>th</sup> July, 2026 (both days inclusive) in connection with the Annual General Meeting.
6. The Company has fixed Monday, 29<sup>th</sup> June, 2026 as the Cut-off date/entitlement date for identifying shareholders for determining the eligibility to vote on the resolutions set out in the notice of the AGM or to attend and vote at the AGM
7. Approved Re-appointment of Mrs. Tejal R. Amin, (DIN: 00169860) as a Wholetime Director of the Company with effect from July 1, 2026, for a further period of 3 (three) years on the expiry of her current term of office on June 30, 2026, subject to the approval of the Shareholders at the ensuing 60<sup>th</sup> Annual General Meeting of the Company and such other necessary approvals as may be required.

The details required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are given in Annexure A.



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The Meeting commenced at 02:30 P.M. and concluded at 3:05 P.M.

Kindly take above information on your record and oblige.

Thanking you,

Yours Faithfully,

**For JSL Industries Limited**

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

*Encl: As Above.*



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### Annexure A

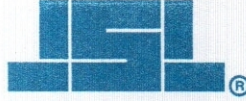
#### Details required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular No SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024

#### Appointment of Mrs. Tejal R. Amin, (DIN: 00169860)

Sr. No.	Details of event(s) that need to be provided	Information of such event(s)
1.	reason for change viz. appointment,	Re-appointment of Mrs. Tejal R. Amin (DIN: 00169860) as Whole Time Director in the capacity of an Executive Director of the Company.
2.	date of appointment/cessation (as applicable) & term of appointment	Re-appointment of Mrs. Tejal R. Amin (DIN: 00169860) as Whole Time Director in the capacity of an Executive Director of the Company for a period of Three years with effect from July 01, 2026 to June 30, 2029, subject to approval of the Members of the Company.
3.	brief profile (in case of appointment)	Mrs. Tejal R. Amin, is B.Com., and having more than 40 years of experience in Finance, corporate administration and strategic business planning. Mrs. Tejal R. Amin, is also actively associated with various Professional Bodies, Educational, Charitable and other Trusts. She is a cult personality and proven performer of assorted acts including maintaining rapport and liaison with business related authorities and associates which is very much desirable in the interest of the Company.
4.	disclosure of relationships between directors (in case of appointment of a director)	Mrs. Tejal R. Amin Whole Time Director is Wife of Mr. Rahul N. Amin, Chairman & Director of the Company and Mother of Ms. Shubhalakshmi R. Amin.
5.	Confirmation in compliance with SEBI Letter dated June 14, 2018 read along with BSE Circular No. LIST/COMP/14/2018-19 and NSE Circular No. NSE/CML/2018/24 dated June 20, 2018	Mrs. Tejal Amin is not debarred from holding the office of director pursuant to SEBI Order or Order of any such authority



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E-mail : jsl@jslmogar.com Website : www.jslmogar.com  
CIN NO. L31100GJ1966PLC001397

**By Electronic Mode**

May 13, 2026

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

**Scrip Code: 504080**

**Sub: Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended**

We hereby declare that the Statutory Auditors of the Company, M/s. Talati & Talati, LLP, Chartered Accountants (Firm Registration No. 110758W/W100377), have issued audit report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2026.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Kindly take the same on your records.

Thanking you,

**For JSL Industries Limited**

**Amul L. Parikh**  
Chief Financial Officer

**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To

**The Board of Directors  
JSL Industries Limited**

**Opinion**

We have audited the accompanying Statement of quarterly and year to date financial results of JSL Industries Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. are presented in accordance with the requirements of Regulations 33 of the listing regulation in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities



in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement. the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives is to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can



arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matter**

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of the above matter.

**For Talati & Talati LLP**  
**Chartered Accountants**  
**(FRN No. 110758W/W100377)**


**CA Hetang Pandya**  
**(Partner)**

**Membership No.: 158392**

**Place: Vadodara**

**Date: 13-05-2026**

**UDIN: 26158392MCZDGY3008**

# JSL INDUSTRIES LTD.

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CIN:L31100G1966PLC001397

## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	1,728.72	1,376.05	1,350.20	5,642.61	5,362.50
2	Other Income	51.38	61.13	(42.67)	200.19	541.88
3	<b>Total Income</b>	<b>1,780.10</b>	<b>1,437.18</b>	<b>1,307.53</b>	<b>5,842.80</b>	<b>5,904.38</b>
	Expenses					
a)	Cost of Materials Consumed	1,073.45	855.28	790.89	3,595.26	3,234.52
b)	Purchases of Stock in trade	-	-	-	-	-
c)	Change in Inventories of Finished Goods, Work in Progress & Stock in trade	35.56	(16.10)	34.77	(197.05)	(173.75)
d)	Employee benefits expense	245.49	230.98	244.88	961.57	946.73
e)	Finance Cost	(2.79)	10.23	14.48	39.70	44.88
f)	Depreciation and Amortization Expense	33.20	33.34	32.01	132.49	128.03
g)	Other Expenses	244.28	178.70	213.89	867.61	961.83
4	<b>Total Expenses</b>	<b>1,629.19</b>	<b>1,292.43</b>	<b>1,330.92</b>	<b>5,399.58</b>	<b>5,142.24</b>
	<b>Profit/(Loss) before Interest, Depreciation, Tax &amp; Amortization (EBITDA)</b>	<b>129.94</b>	<b>127.19</b>	<b>65.77</b>	<b>415.22</b>	<b>393.17</b>
5	<b>Profit before exceptional and extraordinary items and tax</b>	<b>150.91</b>	<b>144.75</b>	<b>(23.39)</b>	<b>443.22</b>	<b>762.14</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit before extraordinary items and tax</b>	<b>150.91</b>	<b>144.75</b>	<b>(23.39)</b>	<b>443.22</b>	<b>762.14</b>
8	Extraordinary items	-	-	-	-	-
9	<b>Profit before tax</b>	<b>150.91</b>	<b>144.75</b>	<b>(23.39)</b>	<b>443.22</b>	<b>762.14</b>
10	Tax Expenses					
(i)	Current Tax	36.00	64.30	43.00	113.00	121.00
(ii)	Deferred Tax	(7.85)	6.54	(47.63)	(2.24)	(3.74)
(iii)	Short / (Excess) provision of tax for earlier years	3.30	-	-	3.30	-
11	<b>Profit for the period</b>	<b>119.46</b>	<b>73.91</b>	<b>(18.76)</b>	<b>329.16</b>	<b>644.88</b>
12	Other Comprehensive income/(Expenses)					
(a)	Items that will be reclassified to profit or loss					
	Actuarial gain/(loss) on employee defined benefit funds	13.28	-	(0.81)	13.28	(0.81)
	Income tax relating to above items	(3.34)	-	0.20	(3.34)	0.20
(b)	Items that will not be reclassified to profit or loss					
	OCI Equity Investment Gain/(Loss)	(375.12)	(105.39)	-	(346.55)	-
	Income tax relating to above items	94.41	26.52	-	87.22	-
	<b>Total Comprehensive Income for the period</b>	<b>(151.31)</b>	<b>(4.96)</b>	<b>(19.37)</b>	<b>79.77</b>	<b>644.27</b>
13	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	117.39	117.39	117.39	117.39	117.39
14	Other Equity (Excluding Revaluation Reserve)	-	-	-	4,386.35	4,306.57
15	Earning per equity share (EPS) (In Rs.)					
	Basic	10.18	6.29	(1.59)	28.04	54.94
	Diluted	10.18	6.29	(1.59)	28.04	54.94

**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 13th May, 2026.
- Segment Reporting is not applicable as the Company has only one segment.
- Large corporate (entity) disclosure are not applicable for the company.
- The above result have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- 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 with effect from 1st April, 2025. 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 INR. 527.67 lakhs, have an effect on reporting date decrease in income by INR. 346.55 lakhs (gross) during the year.
- On November 21, 2025, the Government of India notified the four Labour Codes, consolidating 29 existing labour laws. The Company has evaluated the provisions of the Labour Codes, draft rules, FAQs and obtained legal assessment in respect of its existing employee compensation and benefit policies. The Company is already in compliance with the new labour code and based on such evaluation, there is no material financial impact on the financial statements as at end for the year ended March 31, 2026.
- The previous period figures have been regrouped/re-arranged wherever necessary with current classification.

**FOR JSL INDUSTRIES LTD.**

Place : Vadodara  
Date : 13-05-2026



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



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## STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at	As at
	31-03-2026	31-03-2025
	(AUDITED)	(AUDITED)
<b>(A) ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	1,592.77	1,563.99
(b) Capital work - in - progress	-	-
(c) Intangible assets	-	-
(d) Right of Use Assets	8.08	18.85
(e) Financial assets		
(i) Investments	527.69	874.25
(ii) Others financial assets	826.25	37.97
(f) Deferred tax assets (net)	-	-
(g) Other non - current assets	7.44	8.77
<b>Total Non-current assets</b>	<b>2,962.23</b>	<b>2,503.83</b>
<b>(2) Current assets</b>		
(a) Inventories	1,508.77	1,262.23
(b) Financial Assets		
(i) Trade receivables	336.09	416.45
(ii) Cash and cash equivalents	1.47	1.06
(iii) Bank Balance Other than Cash and Cash Equivalents	19.62	5.22
(iv) Loans	-	-
(v) Other Financial Assets	1,309.72	1,732.36
(c) Other current assets	217.80	229.53
<b>Total Current assets</b>	<b>3,393.47</b>	<b>3,646.85</b>
<b>Total Assets</b>	<b>6,355.70</b>	<b>6,150.68</b>
<b>(B) EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share capital	117.39	117.39
(b) Other Equity	4,556.08	4,477.35
<b>Total Equity</b>	<b>4,673.47</b>	<b>4,594.74</b>
<b>LIABILITIES</b>		
<b>(2) Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	8.91
(iii) Other financial liabilities	192.74	192.74
(b) Long Term Provisions	50.98	57.67
(c) Other non-current liabilities	51.73	51.73
(d) Deferred Tax Liabilities	193.99	280.11
<b>Total Non-current liabilities</b>	<b>489.44</b>	<b>591.16</b>
<b>(3) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	202.87	249.39
(ii) Lease Liabilities	8.91	10.98
(iii) Trade payables		
(A) Total Outstanding Dues of Micro and Small Enterprises	199.67	134.78
(B) Total Outstanding Dues of Creditors Other than Micro and Small Enterprises	306.46	204.90
(b) Short Term Provisions	84.06	83.99
(c) Liability for current tax (Net)	113.00	121.00
(d) Other current liabilities	277.82	159.74
<b>Total Current liabilities</b>	<b>1,192.79</b>	<b>964.78</b>
<b>Total Equity and Liabilities</b>	<b>6,355.70</b>	<b>6,150.68</b>

### Notes :

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



Place : Vadodara  
Date : 13-05-2026

FOR JSL INDUSTRIES LTD.

Rahul N. Amin  
(Chairman)  
DIN:00167987



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## Statement of Cash Flow for the year ended 31st March, 2026

Particulars	(Rs. in Lacs)	
	Year ended	Year ended
	31.03.2026	31.03.2025
	AUDITED	AUDITED
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit before exceptional Items and tax as per statement of profit and loss	443.22	762.14
<b>Adjustment For</b>		
Tax in respect of Earlier Years	(3.30)	-
Depreciation and amortization expenses	132.49	128.03
Finance cost	39.71	44.89
Interest income	(172.90)	(196.73)
Remeasurements of net defined benefit plans	13.28	(0.81)
Gain on Financial Instruments measured at fair value through profit or loss (NET)	-	(313.68)
(Profit)/ loss on sale of fixed assets (net)	(0.09)	(1.73)
	9.19	(340.03)
<b>Operating profit before working capital changes</b>	<b>452.41</b>	<b>422.11</b>
<b>Adjustments for (Increase)/decrease for:</b>		
Trade & other receivables	80.36	(170.10)
Inventories	(246.54)	(165.91)
Other Financial Assets	-	-
Other Non Current Assets	1.33	36.28
Bank Balance	(14.40)	16.82
Other Current Assets	11.73	26.13
(Increase)/Decrease in Other Financial Assets (Current)	422.64	(69.14)
Lease Liability	(8.91)	(9.54)
Other Non Current Liability	-	-
(Increase)/Decrease in ROU Assets	-	-
Short Term Lease Liability	(2.07)	(0.50)
Creditors	166.44	(82.34)
Provisions	(6.68)	8.46
Short Term Provisions	0.08	13.34
Other Current Liabilities	118.07	70.41
Less: Direct taxes paid (net of refunds)	(121.00)	(112.00)
	401.05	(438.09)
<b>Net cash flows (used in)/ generated from operating activities after exceptional items (I)</b>	<b>853.46</b>	<b>(15.98)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
<b>Inflows</b>		
Sale proceeds of property, plant and equipment	0.22	11.63
Sale proceeds of Investments	-	-
Interest received	172.90	196.73
<b>Outflows</b>		
Purchase of property, plant and equipment/ intangible assets	(151.67)	(91.13)
Purchase of investments (net)/Gain on Financial Instruments measured at fair value through profit or loss	-	-
<b>Net cash (used in) / generated from investing activities (II)</b>	<b>21.45</b>	<b>117.23</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
<b>Inflows :</b>		
Proceeds of short term borrowings (net)	(46.52)	(55.32)
Receipts of Deposits	(788.27)	(1.39)
<b>Outflows :</b>		
Interest paid	(39.71)	(44.89)
<b>Net cash (used in) / generated from financing activities (III)</b>	<b>(874.50)</b>	<b>(101.60)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND BANK BALANCES (I+II+III)</b>	<b>0.41</b>	<b>(0.35)</b>
Add : Cash and cash equivalence at beginning of the year	1.05	1.40
<b>Cash and cash equivalence at end of the year</b>	<b>1.46</b>	<b>1.05</b>

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.



Place : Vadodara

Date : 13-05-2026

FOR JSL INDUSTRIES LTD.

Rahul N. Amin

(Chairman)

DIN:00167987