



JFL LIFE SCIENCES LIMITED

(Formerly known as JFL LIFE SCIENCES PRIVATE LIMITED)

November 12, 2022

To
The General Manager (Listing)
National Stock Exchange of India Limited
5th Floor, Exchange Plaza,
Plot No. c/1, G Block, Bandra-Kurla Complex,
Bandra (East)
Mumbai-400051

NSE Trading Symbol: JFLIFE

Respected Sir(s),

Subject: Outcome Board Meeting Intimation

With reference to the cited subject we hereby submit the following outcome of meeting of the Board of Directors of the Company held on **Saturday, November 12, 2022 at 11:00 A.M.** at the Registered Office of the Company:

1. Consideration and approval of the unaudited Standalone Financial results for quarter and half year ended September 30, 2022 along with the Limited Review Report.
2. Appointment of Malvika Jagani (Mem. No.: A46722), as Company Secretary & Compliance Officer of the Company.
3. Appointment of Internal Auditor for the company for financial year 2022-2023.
4. Appointment of Secretarial Auditor for the Company for financial year 2022-2023.
5. Any other business with the permission of the chair and the majority of the directors present at the meeting.

The Meeting concluded at 12:30 PM.

This is for your kind information and records.

Thanking You.

Yours Truly,

For JFL LIFESCIENCES LIMITED

Smiral
Ashwinku
mar Patel

Digitally signed by
Smiral
Ashwinkumar
Patel
Date: 2022.11.12
20:00:41 +05'30'

SMIRAL ASHWINKUMAR PATEL

Managing Director

DIN: 00769486

Registered Office Address : 309, Satyam Mall, Opp. Saman Complex, Nr. Vishweshwar Mahadev Mandir, Settelite, Ahmedabad-380015.

UNIT-I : 615, G.I.D.C. Estate Kerala, Bavla, Ahmedabad, Gujarat - 382220.

UNIT-II : 406-407, G.I.D.C., Kerala, Bavla, Ahmedabad, Gujarat - 382220 .

(CIN: U24230GJ2010PLC060417) Email: info@jfllifesciences.com Contact No.: 93772 95575 Website: www.jfllifesciences.com

Doshi Doshi & Co

Chartered Accountants

707, Tapas Elegance,
H Colony, Ambawadi,
Ahmedabad - 380015
Phone :- +91 91674 04303
Email :- chintan@ddco.in

Limited Review Report

To

The Board of Directors

JFL LIFE SCIENCES LIMITED

309, SATYAM MALL, OPP. SAMAN COMPLEX,

NR. VISHWESHWAR MAHADEV MANDIR,

SETTELITE, AHMEDABAD - 380015

1. We have reviewed the accompanying statement of unaudited financial results of JFL Life Sciences Limited (the 'Company') for the **half year ended September 30, 2022**, the statement of Assets and Liabilities as on the even date and the statement of cash flow for the half year ended on that date (the "Statement"). This statement is prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.
2. 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 the 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.
3. 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 of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doshi Doshi & Co,

Chartered Accountants

Firm Registration No.: 153683W



Chintan Doshi

Partner

Membership No.:158931



Place: Ahmedabad

Date: 12 November 2022

UDIN: 22158931BCWUFA9813



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CIN : U24230GJ2010PLC060417

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Tele No. +91-93772 95575, Email id :- info@jfllifesciences.com, www.jfllifesciences.com

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. In Lakhs)

SR.NO.	PARTICULARS.	6 Months Ended on	6 Months Ended on	6 Months Ended on	Year Ended on
		30.09.2022	31.03.2022	30.09.2021	31.03.2022
		(UNAUDITED)	(AUDITED)	(UNAUDITED)	AUDITED
	INCOMES				
I	Revenue from Operations	1,924	2,759	600	3,359
II	Other Income	8	86	3	89
III	Total Income (I + II)	1,933	2,845	603	3,448
IV	EXPENSES				
(a)	Cost of materials consumed	1,374	2,704	345	3,049
(b)	Purchase of Stock in Trade.	-	-	-	-
(c)	Changes of Inventories of Finished Goods,	199	(446)	(23)	(469)
	Work in Progress, Work in Trade.				
(d)	Employee benefits expense	44	88	55	143
(e)	Finance Cost	98	134	74	208
(f)	Depreciation and Amortisation Expenses	21	19	18	37
(g)	Other Expenses	68	79	22	101
	TOTAL EXPENSES (IV (a to g))	1,803	2,577	491	3,068
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	129	268	112	380
VI	Exceptional Items. & Extraordinary Item	-	-	-	-
VII	Profit/ (Loss) Before Tax. (V-VI)	129	268	112	380
VIII	TAX EXPENSES				
(a)	Current Tax.	19	95	-	95
(b)	Deferred Tax.	10	4	-	4
	Total Tax Expenses.	29	99	-	99
IX	NET PROFIT / (LOSS) FOR THE PERIOD	100	169	112	281
X	Paid up Equity Share Capital (Amount in lacs)	1,100	802	50	802
	Rs. 10 Face value per share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XI	Other Equity Capital (Reserve & Surplus)				
XII	Earning Per Share (In Rupees) from				
	Continuing Operations (Not Annualized).	Not Annualized	Not Annualized	Not Annualized	Annualized
(i)	Basic.	1.21	2.10	22.54	4.12
(ii)	Diluted.	1.21	2.10	22.54	4.12

NOTES:

- These financial result were reviewed by the audit committee and thereafter have been approved by the board of directors at its meeting held on Saturday November 12, 2022. The Statutory Auditors have carried out Limited Review of the financial result for the half year ended on September, 2022
- The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of Ind AS for the preparation of Financial Results,
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

For JFL Life Sciences Limited

Smiral A. Patel
Director

DIN : 00769486

Dated : 12th November 2022

Place : Ahmedabad



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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

(Rs. In Lakhs)

PARTICULARS.	AS AT 30 Sept 2022	AS AT 31 Mar 2022
	UNAUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	1,100	802
Reserves and surplus	1,946	327
Sub-total- Shareholder's funds	3,045	1,129
NON CURRENT LIABILITIES.		
Deferred Tax Liabilities.	28	18
Long Term Borrowing	140	841
Sub-total- Non Current Liabilities	168	859
CURRENT LIABILITIES.		
Short Term Borrowing	443	744
Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	647	1,544
Short Term Provisions	133	115
Other current liabilities	331	435
Sub-total-Current Liabilities	1,554	2,838
TOTAL	4,767	4,826
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	699	713
Other Non Current Assets	-	103
Long-term loans and advances	95	80
Sub-total- Non Current Assets	794	896
Current assets		
Inventories	1,455	1,496
Trade receivables	2,080	1,981
Cash and cash equivalents	47	19
Short-term loans and advances	381	425
Other current assets	9	10
Sub-total- Current Assets	3,973	3,930
TOTAL	4,767	4,826

For JFL Life Sciences Limited

Smiral A. Patel

Director

DIN : 00769486

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2022

(Rs.In Lakhs)

Particulars	For the period ended 30 September 2022	For the year ended 31 March 2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	129	380
Finance cost	98	208
Depreciation and amortisation Income	21	37
Provision for Gratuity	-	9
Interest Income	(2)	(10)
Operating profit before working capital changes	246	624
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	(19)	(1)
Inventories	41	(922)
Trade Receivables	(100)	(800)
Short Term Loans and advances	43	(155)
Other Current Assets	1	(10)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	(897)	1,084
Other Current Liabilities	(104)	399
Cash generated (used in)/from operations	(789)	219
Income tax paid	(1)	13
Net cash flow generated (used in)/from operating activities (A)	(790)	232
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment and Intangible asset	(3)	(169)
Interest received	2	10
Proceeds from fixed deposits	103	88
Net cash flow from/(used in) investing activities (B)	101	(71)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	1,817	156
Repayment of long and short-term borrowings	(1,002)	(94)
Finance cost	(98)	(208)
Net cash flow from / (used in) financing activities (C)	717	(146)
Net (decrease) in cash and cash equivalents (A+B+C)	28	15
Cash and cash equivalents at the beginning of the period	19	4
Cash and cash equivalents at the end of the period	47	19

For JFL Life Sciences Limited

Smiral A. Patel
Director

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