



JFL LIFE SCIENCES LIMITED

(Formerly known as JFL LIFE SCIENCES PRIVATE LIMITED)

Date: 08-11-2023

To,

National Stock Exchange of India Ltd.

Exchange Plaza, Plot no. C/1,

G Block, Bandra-Kurla Complex,

Bandra (E) Mumbai - 400 051

Dear Sir/Madam,

SUB: - OUTCOME OF BOARD OF DIRECTORS MEETING

NSE SYMBOL: JFLIFE

ISIN: INE0LA901015

With reference to the cited subject we hereby submit the following outcome of meeting of the Board of Directors of the Company held on **Wednesday, November 08, 2023 at 02:00 PM** at the Registered Office of the Company:

1. Approved the unaudited Standalone Financial results for half year ended September 30, 2023 as recommended by the Audit Committee, along with the Limited Review Report.
2. Approved the Statement of Related Party Transactions for half year ended September 30, 2023 pursuant to the provisions of Regulation 23(9) of SEBI Listing Regulations.

The Meeting concluded at 04:20 PM.

Thanking You,

Yours Faithfully.

For JFL LIFE SCIENCES LIMITED

SMIRAL ASHWINKUMAR PATEL

Managing Director

DIN: 00769486

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, 2023**, 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: November 08, 2023

UDIN: **23158931BGVEAL6542**



JFL LIFE SCIENCES LIMITED

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JFL Life Sciences Limited

CIN : L24230GJ2010PLC060417

Reg Office :- 309, SATYAM MALL, OPP. SAMAN COMPLEX, NR. VISHWESHWAR MAHADEV MANDIR, SETTELITE, AHMEDABAD 380015

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

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

(Rs.In Lakhs)

Particulars	For the period ended 30 Sep 2023	For the year ended 31 March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	180	372
Finance cost	36	142
Depreciation and amortisation income	22	43
Provision for Gratuity	-	2
Interest income	-	-
Operating profit before working capital changes	238	559
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	21	(20)
Inventories	(106)	223
Trade Receivables	(605)	(265)
Short Term Loans and advances	199	(160)
Other Current Assets	(2)	8
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	337	(805)
Other Current Liabilities	(22)	(344)
Short Term Provisions	(0)	-
Cash generated (used in)/from operations	58	(806)
Income tax paid	0	(100)
Net cash flow generated (used in)/from operating activities (A)	58	(906)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment and intangible asset	(10)	24
Interest received	-	-
Proceeds from fixed deposits	-	62
Net cash flow from/(used in) investing activities (B)	(10)	86
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issuing share Capital including share premium	-	1,817
Repayment of long and short-term borrowings	(19)	(867)
Finance cost	(36)	(142)
Net cash flow from / (used in) financing activities (C)	(55)	807
Net (decrease) in cash and cash equivalents (A+B+C)	(7)	(13)
Cash and cash equivalents at the beginning of the period / year	6	19
Cash and cash equivalents at the end of the period / year	(0)	6

For JFL Life Sciences Limited

Smiral A. Patel
Director

DIN : 00769486

Dated : November 08, 2023

Place : Ahmedabad



Registered Office Address : 309, Satyam Mall, Opp. Saman Complex, Nr. Vishweshwar Mahadev Mandir, Satellite, 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.

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

(Rs. In Lakhs)

PARTICULARS.	AS AT 30 Sep 2023	AS AT 31 Mar 2023
	UNAUDITED	AUDITED
EQUITY AND LIABILITIES.		
Shareholders' funds		
Equity share capital	1,100	1,100
Reserves and surplus	2,258	2,127
Sub-total- Shareholder's funds	3,358	3,227
NON CURRENT LIABILITIES.		
Deferred Tax Liabilities.	18	18
Long Term Borrowing	120	139
Sub-total- Non Current Liabilities	139	157
CURRENT LIABILITIES.		
Short Term Borrowing	579	579
Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	1,077	739
Short Term Provisions	156	108
Other current liabilities	13	35
Sub-total-Current Liabilities	1,825	1,460
TOTAL	5,321	4,845
ASSETS.		
Non-current assets		
Property, plant and equipment		
Tangible assets	669	680
Non-current Investment	-	-
Other Non Current Assets	41	41
Long-term loans and advances	51	72
Sub-total- Non Current Assets	760	793
Current assets		
Inventories	1,379	1,272
Trade receivables	2,852	2,247
Cash and cash equivalents	0	6
Short-term loans and advances	325	524
Other current assets	5	3
Sub-total- Current Assets	4,561	4,052
TOTAL	5,321	4,845

For JFL Life Sciences Limited

Smiral A. Patel

Director

DIN : 00769486

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UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

SR.NO.	PARTICULARS.	(Rs. In Lakhs)			
		6 Months Ended on 30.09.2023 (UNAUDITED)	6 Months Ended on 31.03.2023 (AUDITED)	6 Months Ended on 30.09.2022 (UNAUDITED)	Year Ended on 31.03.2023 (AUDITED)
	INCOMES				
I	Revenue from Operations				
II	Other Income	2,069	2,359	1,924	4,283
III	Total Income (I + II)	38	156	8	164
IV	EXPENSES.	2,108	2,515	1,932	4,447
(a)	Cost of materials consumed				
(b)	Purchase of Stock in Trade.	1,757	1,846	1,374	3,220
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	(41)	46	199	245
(d)	Employee benefits expense				
(e)	Finance Cost	102	139	44	183
(f)	Depreciation and Amortisation Expenses	36	45	98	142
(g)	Other Expenses	22	21	21	43
	TOTAL EXPENSES (IV (a to g))	1,928	2,272	1,804	243
V	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	180	243	129	372
VI	Exceptional Items. & Extraordinary Item				
VII	Profit/ (Loss) Before Tax. (V-VI)	180	243	129	372
VIII	TAX EXPENSES.				
(a)	Current Tax.				
(b)	Deferred Tax.	49	71	19	91
	Total Tax Expenses.	49	(10)	10	-
IX	NET PROFIT / (LOSS) FOR THE PERIOD	131	62	29	91
X	Paid up Equity Share Capital (Amount in lacs)				
	Rs. 10 Face value per share)	1,100	1,100	1,100	1,100
XI	Other Equity Capital (Reserve & Surplus)				
XII	Earning Per Share (In Rupees) from				
(i)	Basic.	1.19	1.68	1.21	2.90
(ii)	Diluted.	1.19	1.68	1.21	2.90

NOTES:

- These financial result were reviewed by the Board of Directors and thereafter have been approved by the board of directors at its meeting held on Wednesday, November 08, 2023. The Statutory Auditors have carried out limited review of the financial result for the half year ended on September 30, 2023.
- 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 : November 08, 2023
Place : Ahmedabad



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