

25<sup>th</sup> May, 2022

To,  
The Manager-DCS  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400 001

Ref: Scrip Code: 506522

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 25<sup>th</sup> May, 2022**

Pursuant to the provisions of Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 25<sup>th</sup> May, 2022, *inter alia*, considered the following matters:

1. Approved the Audited Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2022;
2. Recommended the payment of dividend on Equity Shares of Rs. 10/- each @ Re. 1/- (Rupee One only) per share for the financial year ended 31<sup>st</sup> March, 2022, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company. The dividend, if approved at the ensuing Annual General Meeting of the Company, shall be paid/dispatched between 3<sup>rd</sup> October, 2022 to 18<sup>th</sup> October, 2022.
3. Recommended the appointment of M/s. Haribhakti & Co., LLP, Chartered Accountants, Mumbai (FRN: 103523W/W100048) as Statutory Auditors of the Company, subject to the approval of the shareholders at the ensuing 87<sup>th</sup> Annual General Meeting ('AGM') of the Company, in place of retiring auditors, M/s. Lodha & Co., Chartered Accountants (FRN: 301051E), whose term is expiring at the conclusion of the 87<sup>th</sup> AGM of the Company pursuant to provisions of Section 139 of the Companies Act, 2013 read with rules made thereunder. M/s. Haribhakti & Co., LLP, if appointed, shall hold office for a period of 5 consecutive years i.e. with effect from conclusion of ensuing 87<sup>th</sup> AGM till the conclusion of 92<sup>nd</sup> AGM to be held for financial year ending 31<sup>st</sup> March, 2027.

M/s. Haribhakti & Co. LLP, Chartered Accountants, is a Chartered Accountancy Firm registered with The Institute of Chartered Accountants of India ('ICAI') with Firm Registration No. 103523W/W100048 and they hold a valid certificate issued by the Peer Review Board of ICAI. M/s. Haribhakti & Co. LLP. has been in existence since more than last six decades. M/s. Haribhakti & Co. LLP. have been associated as Statutory Auditors for many leading listed public and private companies including those operating in FMCG Sector.

**J. L. MORISON (INDIA) LTD.**



Peninsula Business Park, Tower "A"  
8th Floor, Senapati Bapat Marg,  
Lowerparel, Mumbai - 400013



+91 22 24975031, 61410300



Regd. Office : Rasoi Court, 20, Sir R.N.  
Mukherjee Road, Kolkata - 700 001, India



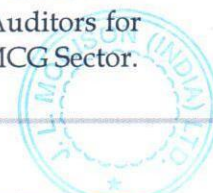
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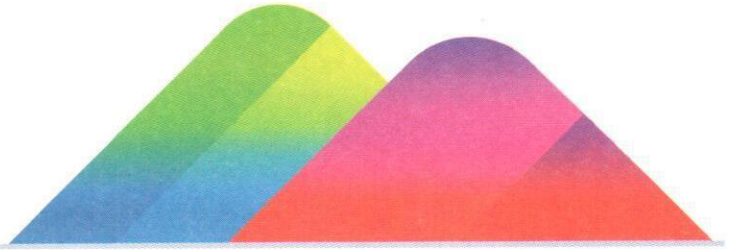
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4. Re-appointed M/s. S M M P & Company, Chartered Accountants as Internal Auditors of the Company for the financial year 2022-23, pursuant to the provisions of Section 138 of the Companies Act, 2013 and Rules made thereunder.

M/s. S M M P & Company, Chartered Accountants was set-up in 1982 and has a collective experience of more than three decades. The Firm has an all-round experience of Statutory Audits, Restructuring, Internal and Management Audits, Risk Advisory, Process and Systems Study, Tax Audits, Management Consultancy, Due Diligence, Amalgamations, Takeovers and Mergers, Project Financing, Bank audits, Income Tax proceedings at various levels including Representation for search & seizure, Company Law, Reserve Bank, Stock Exchange & SEBI Related Matters, Consultancy in relation to Goods & Services Tax (GST), Insolvency and Bankruptcy Code, etc. The firm has number of Associates, Principals, and Managers, who have over the years gained versatile experience. The total staff strength of the firm/associates is 100 including 25 Chartered Accountants/other professionals. The firm has presence in Mumbai, Delhi, Indore and Jaipur.

A copy of the Audited Financials Results for quarter and financial year ended 31<sup>st</sup> March, 2022 along with Cash Flow Statement for the financial year ended 31<sup>st</sup> March, 2022 and Statement of Assets and Liabilities as on that date, Auditors' Report on the said results and declaration of unmodified opinion pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are enclosed herewith for your records.

The meeting of the Board of Directors commenced at 4.00 p.m. and concluded at 6:20 p.m.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

**For J. L. Morison (India) Limited**



**Ravi Vaishnav**  
**Company Secretary & Compliance Officer**  
Membership No: A34607



Encl.: As above.

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**Independent Auditor's Report**

To  
The Board of Directors of  
**J. L. Morison (India) Limited**

**Report on the audit of the Financial Results****Opinion**

We have audited the accompanying financial results of **J. L. Morison (India) Limited** ('the Company') for the quarter and year ended March 31<sup>st</sup>, 2022, attached herewith along with notes thereto, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give 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 for the quarter and year ended March 31<sup>st</sup>, 2022.

**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 (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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial results 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 are to obtain reasonable assurance about whether the financial results as a whole are 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 these financial results.

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 financial results, 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 control system 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of and identified misstatements in the financial statements.

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 Matters:

- We draw your attention to the Note 3 to the financial results regarding the assessment made by management relating to impact of COVID-19 pandemic on the operations of the Company.
- The Financial Results include the results for the quarter ended March 31, 2022 being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of these matters.

Place: Mumbai  
Date: May 25, 2022

**For LODHA & COMPANY**  
**Chartered Accountants**

**Firm registration No. – 301051E**

**RAJENDRA**

**PARASMAL**

**BARADIYA**

**R. P. Baradiya**

**Partner**

**Membership No. 044101**

**UDIN: 22044101AJPF19429**

Digitally signed by  
RAJENDRA PARASMAL  
BARADIYA  
Date: 2022.05.25 16:33:54  
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## J. L. MORISON (INDIA) LIMITED

CIN: L51109WB1934PLC088167



Regd. Office : 'Rasoi Court', 20 Sir R. N. Mukherjee Road, Kolkata - 700 001

Ph : 033 22480114/15, Email Id: investors@jlmorison.com, Website: www.jlmorison.com

## Statement of Audited Financial Results for the Quarter and Financial Year ended 31st March, 2022

Sr. No.	Particulars	(Rs. in lakhs except EPS)				
		Quarter Ended			Year Ended	
		31-03-2022* Audited	31-12-2021 Un-Audited	31-03-2021* Audited	31-03-2022 Audited	31-03-2021 Audited
1	Income from operations	3,184.14	2,958.74	2,741.63	11,624.03	10,013.92
2	Other income	48.43	50.50	99.11	226.88	308.03
3	<b>Total Income (1+2)</b>	<b>3,232.57</b>	<b>3,009.24</b>	<b>2,840.74</b>	<b>11,850.91</b>	<b>10,321.95</b>
4	<b>Expenses</b>					
a)	Cost of materials consumed	695.39	435.59	379.49	2,181.11	1,574.45
b)	Purchase of traded goods	1,101.38	963.26	750.53	3,681.40	2,774.69
c)	Changes in inventories of work-in-progress and finished goods	(227.01)	4.30	133.41	(432.55)	285.22
d)	Employee benefits expense	589.96	597.87	548.70	2,361.26	2,126.38
e)	Finance costs	1.10	1.15	1.63	4.95	7.10
f)	Depreciation and amortisation expense	21.84	22.12	22.73	88.40	97.85
g)	Advertising and sales promotion expense	410.94	326.36	331.17	1,543.35	1,136.10
h)	Other expenses	433.27	403.13	402.05	1,628.73	1,680.08
	<b>Total expenses</b>	<b>3,026.87</b>	<b>2,753.78</b>	<b>2,569.71</b>	<b>11,056.65</b>	<b>9,681.87</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>205.70</b>	<b>255.46</b>	<b>271.03</b>	<b>794.26</b>	<b>640.08</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit before tax (5-6)</b>	<b>205.70</b>	<b>255.46</b>	<b>271.03</b>	<b>794.26</b>	<b>640.08</b>
8	<b>Tax Expense</b>					
a)	Current tax	59.74	59.77	68.12	195.00	157.52
b)	Deferred tax	(4.20)	(4.38)	(22.78)	(13.93)	(22.56)
c)	Taxation relating to earlier years	1.22	-	0.43	1.22	3.55
	<b>Total tax</b>	<b>56.76</b>	<b>55.39</b>	<b>45.77</b>	<b>182.29</b>	<b>138.51</b>
9	<b>Profit for the period (7-8)</b>	<b>148.94</b>	<b>200.07</b>	<b>225.26</b>	<b>611.97</b>	<b>501.57</b>
10	<b>Other comprehensive income (OCI)</b>					
	<i>Items that will not be reclassified to profit or loss</i>					
a)	Remeasurements of post-employment benefit plan	32.71	-	56.97	32.71	68.51
b)	Changes in fair value of equity instruments designated through OCI	(601.20)	(99.79)	510.98	3,370.39	1,554.55
c)	Tax relating to these items	(16.12)	7.40	(21.65)	(1,327.91)	(62.66)
	<i>Items that will be reclassified to profit or loss</i>					
a)	Changes in fair value of debt instruments	72.90	42.42	(7.78)	202.12	149.15
b)	Tax relating to these items	(5.89)	(3.69)	0.81	(21.70)	(16.24)
	<b>Total Other Comprehensive Income</b>	<b>(517.60)</b>	<b>(53.66)</b>	<b>539.33</b>	<b>2,255.61</b>	<b>1,693.31</b>
11	<b>Total Comprehensive Income for the period (9+10) Comprising Profit / (Loss) and Other comprehensive Income for the period</b>	<b>(368.66)</b>	<b>146.41</b>	<b>764.59</b>	<b>2,867.58</b>	<b>2,194.88</b>
12	Paid-up equity share capital (Face value of Rs.10 each)	136.50	136.50	136.50	136.50	136.50
13	Other Equity				19,579.64	16,725.71
14	Basic and diluted earnings per share (Face value of Rs.10 each) (Not annualised)	10.91	14.66	16.50	44.83	36.74





Statement of Assets and Liabilities:		(Rs. In lakhs)	
Particulars		As at 31-03-2022	As at 31-03-2021
		Audited	Audited
<b>A) ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		1,585.81	1,622.10
Investment Property		817.53	834.39
Intangible assets		-	-
Financial assets			
- Investments		18,001.95	12,430.89
- Loans		2.70	-
- Other financial assets		25.57	94.83
Income tax assets (net)		61.64	57.27
Other non-current assets		3.25	2.82
<b>Total non-current assets</b>		<b>20,498.45</b>	<b>15,042.30</b>
<b>Current assets</b>			
Inventories		1,510.26	1,087.30
Financial assets			
- Investments		781.80	1,934.06
- Trade receivables		409.63	243.30
- Cash and cash equivalents		260.64	436.75
- Bank balances other than above		126.41	3.30
- Loans		8.75	361.79
- Other financial assets		6.61	205.89
Other current assets		253.44	317.69
<b>Total current assets</b>		<b>3,357.54</b>	<b>4,590.08</b>
<b>TOTAL ASSETS</b>		<b>23,855.99</b>	<b>19,632.38</b>
<b>B) EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital		136.50	136.50
Other equity		19,579.64	16,725.71
<b>Total equity</b>		<b>19,716.14</b>	<b>16,862.21</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
- Borrowings		-	7.91
- Other financial liabilities		28.00	28.00
Provisions		235.40	222.08
Deferred tax liabilities (net)		1,525.16	189.48
<b>Total non-current liabilities</b>		<b>1,788.56</b>	<b>447.47</b>
<b>Current liabilities</b>			
Financial liabilities			
- Borrowings		24.70	14.93
- Trade payables			
- Total outstanding dues of micro enterprises and small enterprises; and		135.28	124.45
- Total outstanding dues of creditors other than micro enterprises and small enterprises		1,631.81	1,699.05
- Other financial liabilities		36.52	22.44
Other current liabilities		429.33	380.54
Provisions		93.65	81.29
<b>Total current liabilities</b>		<b>2,351.29</b>	<b>2,322.70</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>23,855.99</b>	<b>19,632.38</b>

**Notes:**

- The above Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 25th May, 2022.
- Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Company is primarily engaged in the business of personal care products which the management recognises as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.
- In view of the continuous COVID 19 pandemic, the Company is taking adequate precautions for safety and wellbeing of its employees. The management, apart from considering the internal and external information up to the date of approval of these financial results, expects to recover the carrying amount of the assets including financial investments. The Company will continue to closely monitor any material changes to future economic conditions and assess its impact on the operations of the Company.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and final rules/interpretations have not yet issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- The Board of Directors of the Company have recommended a payment of dividend of Re. 1/- per equity share of Rs. 10/- each for the financial year ended 31st March, 2022 subject to the approval of shareholders in the ensuing Annual General Meeting.
- \*The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the financial year.
- Previous period figures have been rearranged / regrouped wherever considered necessary to conform to the presentation of the current period. All the figures of financial results have been rounded off to nearest lakhs rupees.



(Rs. in lakhs)

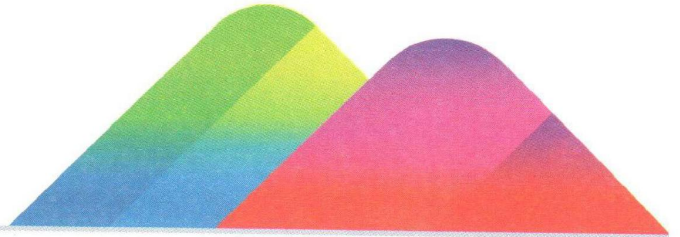
Particulars	For the year ended 31st March, 2022 (Audited)		For the year ended 31st March, 2021 (Audited)	
<b>A. Cash flows from Operating Activities:</b>				
Net Profit before tax and extraordinary items		794.26		640.08
Depreciation & Amortisation	88.40		97.85	
Finance costs	4.95		7.10	
Rent Income	(14.52)		(41.18)	
Profit/loss on sale of Property, Plant and Equipment (net)	(1.07)		0.85	
Net gain on sale / fair valuation of investments through profit & loss	(138.97)		(211.37)	
Provision for expected loss allowance & provision for Bad debts	(2.02)		-	
Bad debts	6.16		1.26	
Loss on Forward contract on forex	11.40		4.47	
Interest Income	(23.73)		(55.49)	
Liabilities no long required written back	(48.54)		-	
		(117.94)		(196.51)
<b>Operating Profit Before Working Capital Changes</b>		<b>676.32</b>		<b>443.57</b>
Movement in working capital:				
Increase / (Decrease) in trade payables	(7.88)		569.95	
Increase in long term provisions	46.04		57.30	
Increase in short term provisions	12.36		6.50	
Increase / (Decrease) in Other current liabilities	51.48		(168.13)	
Increase / (Decrease) in Other long term liabilities	-		(22.25)	
Decrease / (Increase) in trade receivables	(170.47)		83.22	
Decrease / (Increase) in inventories	(422.96)		482.20	
Decrease in long term loans and advances	66.13		179.10	
Increase in short term loans and advances	(5.74)		(2.55)	
Decrease / (Increase) in other current assets	267.16		(104.36)	
		(163.88)		1,080.98
Cash generated from the operations		512.44		1,524.55
Direct tax paid (net)		(200.60)		(135.00)
<b>Net Cash from Operating Activities "A"</b>		<b>311.84</b>		<b>1,389.55</b>
<b>B. Cash Flows from Investing Activities</b>				
Purchase of property, plant and equipment	(35.70)		(28.38)	
Proceeds from property, plant and equipment	1.52		8.70	
Purchase of investments (net)	(1,887.67)		(416.82)	
Intercompany deposits/fixed deposits maturity more than 12 months(net)	235.67		1,046.75	
Interest Received	20.11		116.58	
Rent Received	14.52		41.18	
Dividend Income	28.08		31.84	
<b>Net Cash from/(used in) Investing Activities "B"</b>		<b>(1,623.47)</b>		<b>799.85</b>
<b>C. Cash Flows from Financing Activities</b>				
Repayment of long term borrowings (Net)	(7.91)		(14.93)	
Proceeds from / (Repayment of) short term borrowings (Net)	9.77		(10.28)	
Dividend	(13.65)		(13.65)	
Finance costs	(4.95)		(6.93)	
<b>Net Cash used in Financing Activities "C"</b>		<b>(16.74)</b>		<b>(45.79)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>(1,328.37)</b>		<b>2,143.61</b>
Cash & Cash equivalents at the beginning of the year		2,370.81		227.20
<b>Cash &amp; Cash equivalents as at end of the year</b>		<b>1,042.44</b>		<b>2,370.81</b>

**Cash and Cash Equivalents include:**

Cash on hand		2.54		2.48
Bank Balances				
- in current accounts		207.79		433.96
- in deposit accounts		50.31		0.31
Current Investments		781.80		1,934.06
<b>Total</b>		<b>1,042.44</b>		<b>2,370.81</b>







**DECLARATION ON AUDITED FINANCIAL RESULTS**


*(Pursuant to the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)*

Pursuant to the second proviso to the Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. Lodha & Co., Chartered Accountants, Mumbai (FRN: 301051E) have issued the Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the financial year ended 31<sup>st</sup> March, 2022 which has been approved at the Board Meeting held today i.e. 25<sup>th</sup> May, 2022.

For J. L. Morison (India) Limited

  
Sohan Sarda  
Executive Director & CEO  
DIN: 00129782



  
Ravindra Gajelli  
Chief Financial Officer

Place: Mumbai  
Date: 25<sup>th</sup> May, 2022

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