



# JONJUA OVERSEAS LIMITED

CIN: L51909PB1993PLC013057

REGD. OFFICE: HM 228, PHASE 2, SAS NAGAR, MOHALI - 160055, PUNJAB.

E-MAIL ID: [contactus@jonjua.com](mailto:contactus@jonjua.com)

Phone: 0172-5096032, 4026949, 9872172032, 9988355330.

## COMPANY SECRETARIAT

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To  
The Listing Department,  
BSE Ltd.  
P.J. Towers, Dalal Street  
Fort, Mumbai-400001

13-November-2020.

Trading Symbol: JONJUA

Scrip Code: 542446

**Subject: Outcome of Board Meeting dated 13-11-2020.**

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 we are pleased to submit Un-Audited Financial Results along with Limited Review Report thereon by the Statutory Auditors for the half year ended on 30th September, 2020 which were also approved by the Audit Committee and Board of Directors at their Meeting held on 13-November-2020.

All figures in attached statements are in Lakhs of Rupees. Meeting started at 14:00 hours and ended at 14:30 hours.

Since Limited Review Report is self explanatory and has no modification/qualification, it needs no comments.

We are also uploading financial results within the stipulated time frame in XBRL format and will be placing financial results on our website.

You are requested to please take above information on record.

Thanking you.

Very truly yours,

For Jonjua Overseas Limited

Major Harjinder Singh Jonjua (Retd.)  
Managing Director (DIN: 00898324)



**S. C. O. 178 Sector – 5, Panchkula, Haryana – 134109**

**Phone: 0172 – 2575761, 2575762**

**Email: [jainassociatesca@gmail.com](mailto:jainassociatesca@gmail.com)**

**Independent Auditor’s Review Report on the half year ended Financial Results of JONJUA OVERSEAS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review report to,**

**The Board of Directors,**

**JONJUA OVERSEAS LIMITED,**

**HM 228, PHASE – 2, MOHALI 160055, PUNJAB**

We have reviewed the accompanying statements of unaudited Financial Results of Jonjua Overseas Limited for the half year ended on 30<sup>th</sup> September, 2020 (“the 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. 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 financial statements based on our review. Attention is drawn to the fact that the statement of cash flow for the corresponding period from 1<sup>st</sup> April 2020 to 30<sup>th</sup> September, 2020, as reported in these unaudited financial results have been approved by the Company’s Board of Directors but have not been subjected to review.

We conducted our review 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 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. A review is

**JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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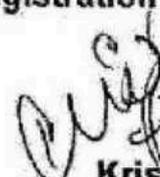
limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 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.

**Date: 13-11-2020.**

**Place: Mohali.**

**For JAIN AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm's Registration No- 001361N)**

  
  
**Kristian Mangawa  
(Partner)**

**(Membership No: 513236)**

**UDIN: 20513236AAAAML5308**

## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

S No.	Particulars	AS AT 30.09.2020	AS AT 31.03.2020
A)	<b>ASSETS</b>		
1	<b>Non-Current assets</b>		
(a)	Property Plant & Equipment	1.38	1.67
(b)	Other Intangible Assets	143.18	158.16
(c)	Financial assets		
(i)	Investments	380.93	380.93
(ii)	Other financial assets	-	-
(d)	Deferred Tax assets(net)	-	-
(e)	Other non current assets	9.39	11.26
	<b>Total non-current assets</b>	<b>534.88</b>	<b>552.02</b>
2	<b>Current assets</b>		
(a)	Inventories	58.45	57.30
(b)	Financial assets		
(i)	Trade receivables	94.33	88.65
(ii)	Cash & Cash Equivalents	118.77	83.13
(iii)	Other Bank Balances	3.50	0.15
(iv)	Loans	77.81	70.15
(v)	Other financial assets	42.10	60.45
(c)	CurrentTax assets(Net)	-	-
(d)	Other current assets	2.98	3.36
	<b>Total current assets</b>	<b>397.94</b>	<b>363.19</b>
	<b>Total assets</b>	<b>932.81</b>	<b>915.21</b>
B)	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
(a)	Equity Share Capital	504.03	492.57
(b)	Other Equity	401.76	383.68
	<b>Equity attributable to shareholder</b>	<b>905.79</b>	<b>876.25</b>
2	<b>Non current Liabilities</b>		
(a)	Financial liabilities		
(i)	Borrowings	1.31	1.66
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	(2.90)	1.97
	<b>Total non-current liabilities</b>	<b>(1.59)</b>	<b>3.63</b>
3	<b>Current Liabilities</b>		
(a)	Financial liabilities		
(i)	Borrowings	4.86	3.56
(ii)	Trade Payables		
	- total outstanding dues of micro and small enterprises		
	- total outstanding dues of creditors other than micro and small enterprises	6.45	18.15
(iii)	Other financial liabilities	16.74	12.10
(b)	Provisions		
(c)	Current Tax Liabilities(Net)	0.56	1.52
(d)	Other current Liabilities	-	-
	<b>Total current liabilities</b>	<b>28.61</b>	<b>35.33</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>932.81</b>	<b>915.21</b>

PLACE: MOHALI  
DATE: 13-11-2020

For &amp; On Behalf of the Board



HARJINDER SINGH JONJUA  
(Managing Director)  
DIN : 00898324

**JONJUA OVERSEAS LIMITED**

Regd. Office : HM 228 PHASE 2 SAS NAGAR  
MOHALI PUNJAB 160055 IN  
CIN : L61909PB1993PLC013057

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE HALF YEAR AND YEAR ENDED 30th SEPTEMBER 2020**

(Rs. in Lacs, Except EPS)

S.No.	PARTICULARS	HALF YEAR ENDED			YEAR ENDED	
		30.09.2020	31.03.2020	30.09.2019	31.03.2020	31.03.2019
		UNAUDITED	AUDITED	UNAUDITED	AUDITED	AUDITED
1.	Revenue from Operations:					
	Gross Sales	88.72	49.66	55.59	105.25	77.57
	Other Operating Revenue		0.00	0.00	0	0
	Total Revenue from Operations	88.72	49.66	55.59	105.25	77.57
	Other Income	9.13	9.25	4.75	14	12.94
	<b>Total Income</b>	<b>97.85</b>	<b>58.91</b>	<b>60.34</b>	<b>119.25</b>	<b>90.52</b>
2.	Expenses					
	(a) Cost of Materials consumed	23.85	4.44	4.40	8.84	0
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0	0
	(c) Employee benefits expense	8.73	14.20	6.34	20.54	20.48
	(d) Finance costs	0.41	0.51	0.56	1.07	1.33
	(e) Depreciation and amortization expense	15.28	17.58	15.29	32.87	30.37
	(f) Power, fuel etc.	0.00	0.00	0.00	0	0
	(g) Other expenses	24.37	19.18	13.84	33.02	29.86
	<b>Total Expenses</b>	<b>72.63</b>	<b>65.90</b>	<b>40.43</b>	<b>96.33</b>	<b>82.04</b>
3.	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>25.22</b>	<b>3.01</b>	<b>19.91</b>	<b>22.92</b>	<b>8.48</b>
4.	Exceptional items		0.00	0.00		
5.	<b>Profit/(loss) before tax (3+4)</b>	<b>25.22</b>	<b>3.01</b>	<b>19.91</b>	<b>22.92</b>	<b>8.48</b>
6.	Tax Expense					
	- Current Tax	0.56	0.57	0.95	1.52	1.63
	- Deferred Tax	-4.87	(2.79)	3.80	1.01	0.12
	- Tax of Earlier Years		0.00	0.00	0	0.40
7.	<b>Net Profit (5-6)</b>	<b>29.53</b>	<b>5.23</b>	<b>15.16</b>	<b>20.39</b>	<b>6.33</b>
8.	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit & loss	0.00	0.00	40.50	40.5	9.21
	(i) income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0	0.00
	B (i) Items that will be reclassified to profit & loss	0.00	0.00	0.00	0	0.00
	(i) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0	0.00
9.	<b>Total comprehensive income (after tax) (7+8)</b>	<b>29.53</b>	<b>5.24</b>	<b>55.66</b>	<b>60.90</b>	<b>15.54</b>
10.	<b>Profit before interest, depreciation, tax and exceptional item (EBIDTA)</b>	<b>45.78</b>	<b>21.09</b>	<b>35.76</b>	<b>56.85</b>	<b>40.17</b>
11.	EPS (Rs. Per equity share)					
	Basic EPS	0.59	0.11	0.32	0.40	0.19
	Diluted EPS	0.59	0.11	0.32	0.40	0.19

PLACE: MOHALI  
DATE: 13-11-2020

For & On Behalf of the Board

  
HARJINDER SINGH JONJUA  
(Managing Director)  
DIN : 00898324

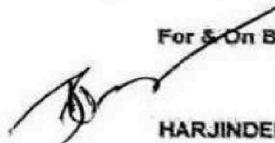
<b>CASH FLOW STATEMENT FOR THE HALF YEAR ENDING 30.09.2020</b>		
<b>Particulars</b>	<b>Year Ended 30.09.2020</b>	<b>Year Ended 31.03.2020</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
PROFIT AFTER TAX	29,52,876	20,39,485
<b>ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	(4,30,720)	2,52,810
DEPRECIATION AND AMORTIZATION	17,15,254	36,62,033
FINANCE COSTS	40,920	1,06,520
LOSS/(PROFIT) ON SALE OF FIXED ASSETS	-	-
INTEREST INCOME RECEIVED	(8,01,222)	-9,96,030
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>34,77,108</b>	<b>50,64,818</b>
<b>CHANGES IN OPERATING ASSETS AND LIABILITIES:</b>		
TRADE RECEIVABLES	(5,68,037)	-45,38,815
OTHER RECEIVABLES	11,06,643	44,16,430
INVENTORY	(1,15,000)	-57,30,000
PROVISIONS	-	-
SHORT TERM BORROWINGS	1,30,087	-8,00,445
TRADE AND OTHER PAYABLES	(7,05,469)	28,99,459
<b>CASH GENERATED FROM OPERATIONS</b>	<b>33,25,332</b>	<b>13,11,447</b>
INCOME TAX PAID (NET)	1,51,686	1,63,145
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>31,73,646</b>	<b>11,48,302</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
NET PURCHASE OF FIXED ASSETS	-	-10,22,077
CHANGE IN INVESTMENTS	(0)	0
INTEREST INCOME RECEIVED	8,01,222	9,96,030
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>8,01,222</b>	<b>(26,047)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
NET PROCEEDS FROM ISSUE OF EQUITY SHARES	-	-
PROCEEDS/(REPAYMENT) FROM LONG TERM BORROWINGS	(34,867)	-1,44,558
FINANCE COST	(40,920)	-1,06,520
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(75,787)</b>	<b>(2,51,078)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>30,99,081</b>	<b>9,71,177</b>
<b>OPENING CASH AND CASH EQUIVALENTS</b>	<b>83,27,789</b>	<b>74,56,612</b>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	<b>122,26,870</b>	<b>83,27,789</b>
<b>- Reconciliation of cash and cash equivalents as per the Cash flow statement</b>		
	<b>(Amt. in Rs.)</b>	<b>(Amt. in Rs.)</b>
	<b>2020-21</b>	<b>2018-19</b>
Cash and cash equivalents as per above comprise of the following:		
Cash and cash equivalents	122,26,870	83,27,789
Less : Earmarked balances	-	-
<b>Balances as per statement of cash flows</b>	<b>122,26,870</b>	<b>83,27,789</b>

**Notes:**

- 1) The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard-7 on Statement of Cash Flow
- 2) Additions of fixed assets include movement of Capital work-in-progress during the year.
- 3) Proceeds/(repayment) of Short-term borrowings have been shown on net basis
- 4) Figure in brackets represents cash outflow from respective activities

Place: MOHALI.  
Date: 13-11-2020

For & On Behalf of the Board



**HARJINDER SINGH JONJUA**  
**(Managing Director)**  
**DIN : 00898324**