J. J. FINANCE CORPORATION LTD.

Regd. Off.: Unit No. 14, 8th Floor, Premises No. IID/14, Action Area - IID, New Town, Rajarhat, Kolkata - 700 156

CIN: L65921WB1982PLC035092

Tel: 6646 6646 / 2229 6000 E-mail: jjfc@jjauto.org Website: www.jjfc.co.in



Date: 17.01.2023

To,
The Department of Corporate Services
Bombay Stock Exchange Limited.
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai- 400 001

Dear Sir,

Sub:-Submission of Limited Review Report along with the Un-audited Financial Results for the quarter ended 31st December, 2022.

Enclosed please find herewith the Limited Review Report along with the Un-audited Financial Results for the quarter ended 31st December, 2022 under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Kindly take the same on record and oblige.

Thanking you.

Yours faithfully,

For J. J. Finance Corporation Limited

Anujit Singh

Company Secretary and Compliance Officer

Mem. No.: A55516

A-Tit Sa

C.C. The Calcutta Stock Exchange Limited 7, Lyons Range,

Kolkata - 700 001

Encl: As above.



A. K. DUBEY & CO.

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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 of J.J Finance Corporation Limited

- (1) We have reviewed the accompanying statement of unaudited standalone financial results of J.J Finance Corporation Limited (the 'Company') for the quarter ended December 31, 2022 and year to date from April 1, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- (2) The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- (3) 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A. K. DUBEY & CO., Chartered Accountants

Firm Registration No. 329518E

CA Arun Kumar Dubey

Membership No. 057141 UDIN : 23057141BGYBFZ9737

Dated: 17-January-2023

Place: Kolkata

Regd.Off.:

Fjord Tower, Flat # 19A2, Chakgaria, Hiland Park, Kolkata - 700094; 🕾 (91)(033) 4071-6096; 2462-6148; Email : akdubeyco@gmail.com

Support Office : Branch Office : 86, Raja Basanta Roy Road, Kolkata - 700029; 图 (91)(033) 2465-5912; 4008-9349

: C/o. Maitra Lodge, Baruipur Kachari Bazar, Bishlalaxmi Tala, Dist.-South 24 Parganas, Kolkata-700144

133/1/A, Pilkhana Road, Ranibagan, Berhampore, Dist. Murshidabad, Pin-742101, West Bengal

Registered Office: Unit No. 14, 8th Floor, Premises No. IID/14, Action Area - IID, New Town, Rajarhat Kolkata - 700156

Tel: 033-66466646/22296000 Email: jjfc@jjauto.org Website: www.jjfc.co.in

SL	Particulars	Quarter Ended			Nine Month Ended		Year Ended
No.		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Beverye from Operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations Interest Income		CW/GMGW/	rarear	- AMERICAN DE	2900000000	2014/100
	Dividend Income	10.56	8.56	9.32	22.17	30.66	33.5
	Others	0.25	5.03	0.09	5.45	0.25	0.3
	Total Revenue from Operations	2.54 13.35	4.52	4.49	7.88	6.55	6.5
11	Other Income	13.33	18.11	13.90 0.07	35.50	37.46 0.07	40.4
III	Total Income (I + II)	13.35	18.11	13.97	35,50	37.53	5.6 46.0
	Expenses	10.00	10.11	10.57	35.50	37.53	40.0
	Finance Costs	0.00	0.00	0.02	0.00	0.07	0.0
	Employee Benefits Expenses	2.96	3.76	2.99	9.98	8.26	11.0
	Depreciation, amortization and impairment	0.00	0.00	0.26	0.26	0.79	1.0
	Others expenses	1.50	2.50	2.07	6.01	6.02	8.7
IV	Total Expenses	4.46	6.26	5.34	16.25	15.14	20.9
٧	Profit/(Loss) Before Exceptional Items & Tax	8.89	11.85	8.63	19.25	22.39	25.1
VI	Exceptional items	¥1	4			-	-
VII	Profit/(Loss) Before Tax (V-VI)	8.89	11.85	8.63	19.25	22.39	25.1
VIII	Less : Tax Expense						
	a) Current Tax	2.28	3.53	1.85	6.83	6.11	6.0
	b) Deferred Tax	0.00	0.00	0.00	(0.28)	(0.32)	(0.6
	Profit/(Loss) for the period from continuing operations (VII-				3		,
X	VIII)	6.61	8.32	6.78	12.70	16.60	19.7
X	Profit/(Loss) from discontinuing operations	-	- 2	-		· ·	+
ΧI	Tax Expenses of discontinued operations	-	- 1	*			2
XII	Profit/(Loss) from discontinued operations (After Tax)						
XIII	Profit/(Loss) for the period	6.61	8.32	6.78	12.70	40.00	10.7
XIV	Other Comprehensive Income	0.01	0.32	0.76	12.70	16.60	19.7
(A)	(i) Items that will not be reclassified to profit or loss						le .
	- Changes in fair value of Equity Instruments	1.45	11.68	2.20	(4.47)	6.11	
	(specify items and amounts)	1.40	11.00	2.20	(4.47)	0.11	1.4
	(ii) Income tax relating to items that will not be reclassified to						
	profit or loss	(0.25)	(1.83)	(0.34)	0.66	(0.95)	(0.1
	Subtotal (A)	1.20	9.85	1.86	(3.81)	5.16	1.3
(B)	(i) Items that will be reclassified to profit or loss			1.00	(0.01)	0.10	1.5
	(specify items and amounts)	-			-		-
	(ii) Income tax relating to items that will be reclassified to profit or						
	ioss	*	-	¥1	540		74
	Subtotal (B)		92		*		•
	Other Comprehensive Income (A + B)	1.20	9.85	1.86	(3.81)	5.16	1.30
(V	Total Comprehensive Income for the period (XIII+XIV)	7.81	18.17	8.64	8.89	21.76	21.0
	Paid up Equity Share Capital (Face Value ₹ 10/- each)	282.00	282.00	282.00	282.00	282.00	282.00
	Reserves excluding Revaluation Reserves as per Balance Sheet of						
XVI	Previous Accounting year						689.98
	Earning per equity share (Face Value ₹ 10/- each) (for						
	continuing operations) (not annualised)						
	a) Basic	0.23	0.30	0.24	0.45	0.59	0.70
(VII	b) Diluted	0.23	0.30	0.24	0.45	0.59	0.70
(VII	Earning per equity share (Face Value ₹ 10/- each) (for discontinuing operations)						
	a) Basic						
	b) Diluted	-				-	
	of Dimitor	-	-		- :	•	
(VIII							

NOTES:

a) Basic

b) Diluted

continuing and discontinuing operations)(not annualised)

The above financial results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee, Limited review by the Statutory Auditor and approved by the Board of Directors at their meetings held on 17th January, 2023 The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.

0.23

0.30

0.24

0.24

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Head Office

Kolkata

0.45

0.45

2 The Company is engaged primarily in the business of financing activities and accordingly separate segment reporting as per Indian Accounting Standard - 108 on "Operating Segments" is not applicable.

3 Previous year's/quarter's/period's figures have been recasted/rearranged/regrouped wherever considered necessary.

Place: Kolkata

Date: 17th January, 2023

FOR J.J. FINANCE CORPORATION LIMITED

0.59

0.59

0.70

0.70

Anil Jhunjhunwala Director

