

# J.R. FOODS LIMITED

14<sup>th</sup> November, 2022

Manager -Listing  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai -400 001

Scrip Code: 530915

Sub: Outcome pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

We wish to inform you that the Administrator of Interim Insolvency Resolution Professional of JR Foods Limited today i.e., 14<sup>th</sup> November, 2022 at 3:00 p.m. have considered and approved, inter alia, the following matters:

- **Unaudited Quarterly Financial Results of the Company for the Quarter and Half year ended September 30, 2022:** Unaudited Financial Results of the Company for the Quarter and Half year ended 30<sup>th</sup> September, 2022 along with Limited Review Report as required by Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this connection, we enclose the following :
  - a. Unaudited Standalone financial results for the Quarter and Half year ended 30<sup>th</sup> September, 2022.
  - b. Limited Review Report given by the Statutory Auditors on the Standalone financial results for the Quarter ended 30<sup>th</sup> September, 2022.

The meeting commenced at 3:00 P.M. and concluded at 6:30 P.M.

Kindly take the above information on record.

With Regards,

Yours truly,

For J.R. FOODS LIMITED

  
**SUMIT TANK**  
**COMPANY SECRETARY AND COMPLIANCE OFFICER**

ENCL : A/A

Regd. Off: J.K. Towers, 100 Feet Road, Pondicherry – 605 013  
Works: Thirubuvanai, Pondicherry – 605107, Ph: 0413 – 2640427  
E-mail : [jrfoods@gmail.com](mailto:jrfoods@gmail.com),

**J.R.FOODS LIMITED**

Regd. Off: J.K. Towers, 100 Feet Road, Pondicherry – 605 013  
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 E-mail : jrfoods@gmail.com

**PART-I STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER, 2022**

(Amount in Lacs)

**Standalone Statement of Asset and Liabilities**

Particulars		Year Ended (30-09-2021)	Year ended (31-03-2021)
Date of start of reporting period		01-04-2022	01-04-2021
Date of end of reporting period		30-09-2022	31-03-2022
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Assets</b>			
<b>1</b>	<b>Non-current assets</b>		
(i)	<b>Fixed assets</b>		
	Tangible assets	784.28	814.87
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	<b>Total fixed assets</b>	<b>784.28</b>	<b>814.87</b>
(ii)	Non-current investments	-	-
(iii)	Other Financial Assets	3.49	3.49
(v)	Deferred tax assets (net)	-	-
(vi)	Foreign currency monetary item translation difference asset account	-	-
(vii)	Long-term loans and advances	0.18	0.18
(viii)	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>3.67</b>	<b>3.67</b>
<b>2</b>	<b>Current assets</b>		
	Current investments	-	-
	Inventories	86.81	86.81
	Trade receivables	36.08	37.22
	Cash and bank balances	15.85	1.22
	Short-term loans and advances	-	-
	Other current assets	328.27	313.26
	<b>Total current assets</b>	<b>467.01</b>	<b>438.51</b>
	<b>Total assets</b>	<b>1,254.96</b>	<b>1,257.05</b>
<b>Equity and liabilities</b>			
<b>1</b>	<b>Shareholders' funds</b>		
	Equity Share Capital	950.00	950.00
	Other Equity	-6,527.92	-6,527.24
	<b>Total shareholders' funds</b>	<b>-5,577.92</b>	<b>-5,577.24</b>
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
<b>5</b>	<b>Non-current liabilities</b>		
	Long-term borrowings	1,457.65	1,457.65
	Deferred tax liabilities (net)	-	-
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	57.52	57.52
	Long-term provisions	2.28	2.28
	<b>Total non-current liabilities</b>	<b>1,517.45</b>	<b>1,517.44</b>

6	<b>Current liabilities</b>		
	Short-term borrowings	4,553.49	4,553.49
	Trade payables	77.58	76.06
	a) total outstanding dues of micro enterprises and small enterprises	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises		
	Other current liabilities	644.26	647.20
	Short-term provisions	40.10	40.10
	<b>Total current liabilities</b>	<b>5,315.43</b>	<b>5,316.85</b>
	<b>Total equity and liabilities</b>	<b>1,254.96</b>	<b>1,257.05</b>

By the Order of the Board  
For J R FOODS LIMITED



SUMIT TANK  
COMPANY SECRETARY AND COMPLIANCE OFFICER

Place : Pondicherry  
Date: 14/11/2022

**J.R.FOODS LIMITED**

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**PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022**

(Rs. in Lakhs.)

Particulars	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
	3 months ended 30.09.2022	3 months ended 30.06.2022	Corresponding 3 months ended 30.09.2021	6 months ended 30.09.2022	Corresponding 6 months ended 30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I Revenue from operations</b>						
a. Sales/Income from operations (inclusive of excise duty)	39.24	40.03	40.15	79.27	65.56	156.56
b. other operating revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue from operations</b>	<b>39.24</b>	<b>40.03</b>	<b>40.15</b>	<b>79.27</b>	<b>65.56</b>	<b>156.56</b>
<b>II Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.73</b>	<b>0.00</b>	<b>0.73</b>	<b>5.14</b>
<b>III Total Income ( I + II )</b>	<b>39.24</b>	<b>40.03</b>	<b>40.88</b>	<b>79.27</b>	<b>66.29</b>	<b>161.70</b>
<b>IV Expenses:</b>						
a Cost of materials consumed	-	0.00	-	-	-	-
b Changes in inventories of finished goods and work-in-progress	0	0	0	0	0	93.66
c Employee benefits expense	2.38	2.82	3.12	5.20	6.49	20.67
d Finance Cost	-	0.00	241.41	-	479.30	3.59
e Depreciation and amortization expense	15.29	15.29	17.13	30.58	34.26	61.17
f Power and Fuel	6.10	5.83	5.89	11.93	9.69	21.22
g Freight and Forwarding expense	0	0	0	0	0	0
h Excise Duty	0	0	0	0	0	0
i Other expenses	11.86	20.38	17.55	32.24	26.07	477.28
<b>Total expenses (a to i)</b>	<b>35.63</b>	<b>44.31</b>	<b>285.10</b>	<b>79.96</b>	<b>555.81</b>	<b>677.58</b>
<b>V Profit before exceptional Items and tax (III - IV)</b>	<b>3.61</b>	<b>(4.28)</b>	<b>(244.22)</b>	<b>(0.69)</b>	<b>(489.52)</b>	<b>(515.88)</b>
<b>VI Exceptional Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VII Profit before tax ( V - VI )</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VIII Tax expense:</b>						
- Current Tax	0	0	0	0	0	0
- Tax relating to earlier period	0	0	0	0	0	0
- Deferred Tax Liabilities / (Assets)	0	0	0	0	0	0
<b>IX Net Profit/ (Loss) for the period/ year ( VII - VIII )</b>	<b>3.61</b>	<b>(4.28)</b>	<b>(244.22)</b>	<b>(0.69)</b>	<b>(489.52)</b>	<b>(515.88)</b>
<b>X Other Comprehensive Income</b>						
i Items that will not be reclassified to Profit & Loss	0	0	0	0	0	0
ii Income tax relating to items that will not be reclassified to Profit & Loss	0	0	0	0	0	0
iii Items that will be reclassified to Profit & Loss	0	0	0	0	0	0
iv Income tax relating to items that will be reclassified to Profit & Loss	0	0	0	0	0	0
<b>Total Other comprehensive income (net of tax)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>XI Total Comprehensive Income after tax (IX + X)</b>	<b>3.61</b>	<b>(4.28)</b>	<b>(244.22)</b>	<b>(0.69)</b>	<b>(489.52)</b>	<b>(515.88)</b>
<b>XII Paid-up equity share capital (at par Value of Rs.10 each)</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>
<b>XIII Earnings per share if Rs.10 each - Not annualized</b>						
(a) Basic (in Rs.)	0.04	(0.05)	(2.57)	(0.01)	(5.15)	(5.43)
(b) Diluted (in Rs.)	0.04	(0.05)	(2.57)	(0.01)	(5.15)	(5.43)

Date: 14/11/2022  
Place: PONDICHERRY

By the Order of the Board  
For J R FOODS LIMITED



**SUMIT TANK**  
COMPANY SECRETARY AND  
COMPLIANCE OFFICER

J.R.FOODS LIMITED		
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E-mail : jrfoods@gmail.com		
1PART-I STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER, 2022		
(Rs. In Lacs)		
Particulars	As at 30 Sep, 2022	As at 31 March, 2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax	(0.69)	(515.88)
Adjustment for:		
Add: Depreciation	30.59	61.17
Less: Provision for Baddebts	-	406.78
Less: Dividend income	-	-
Less: Interest income	-	5.14
Less: Income from sale of Investments	-	-
Less: Foreign Exchange Difference - Expenses	-	-
Less: Profit on Sale of Fixed Assets	-	-
Less: Interest Expenses	-	3.59
Less: Short-Term Provisions	-	-
Less: Export Incentive: Income	-	-
<b>Operating profit before working capital changes</b>	<b>29.90</b>	<b>(39.20)</b>
Adjustments for:		
Decrease (Increase) in Inventories	-	93.66
Decrease (Increase) in Trade and other receivables	1.14	92.38
Decrease (Increase) in Short term loans and advances	-	9.08
Decrease (Increase) in loans	-	0.04
Decrease (Increase) in other Financial Assets	-	(3.49)
Decrease (Increase) in Other current assets	(15.55)	33.06
Decrease (Increase) in Advance	0.56	147.80
Increase (Decrease) in Trade payables	1.52	(8.10)
Increase (Decrease) in Other current liabilities	(2.94)	(224.56)
Increase (Decrease) in Other Long Term Liabilities	-	-
Increase (Decrease) in Short Term Borrowings- BC/PCFC/OD	-	(63.68)
Increase (Decrease) in Lease Deposits	-	(0.25)
Increase (Decrease) in Short Term Provision	-	0.28
Increase (Decrease) in Long Term Provisions	-	-
<b>Net changes in working capital</b>	<b>(15.27)</b>	<b>76.21</b>
Cash generated from operations	14.63	37.01
Taxes	-	-
<b>Net cash flow from operating activities (A)</b>	<b>14.63</b>	<b>37.01</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-	(28.06)
Sale of Fixed Assets	-	-
Interest Income	-	(5.14)
Long Term Loans & Advances	-	-
Assets W/o	-	-
Deposits with Banks	-	-
Proceeds from sale of non-current investments	-	-
<b>Net cash flow from investing activities (B)</b>	<b>-</b>	<b>(33.20)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of share capital	-	-
Less: Preliminary and deferred revenue expenses written off	-	(3.59)
Interest Expenses	-	-
Dividend income	-	-
Increase / (Repayment) of long term borrowings	-	-
Increase / (Repayment) of short term borrowings	-	(3.59)
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>(3.59)</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>14.63</b>	<b>0.22</b>
Cash and cash equivalents at the beginning of the year / Period	1.22	1.00
<b>Cash and cash equivalents at the end of the year/ Period</b>	<b>15.85</b>	<b>1.22</b>
<b>Add: Margin Money/Fixed Deposit Balance</b>	<b>-</b>	<b>-</b>
<b>Cash and Bank Balances</b>	<b>15.85</b>	<b>1.22</b>
<b>Cash and cash equivalent comprises of:</b>		
Cash in hand	-	-
Balances with banks(in current account)	-	-
For and on behalf of Board		
J R FOODS LIMITED		
SUMIT TANK		
COMPANY SECRETARY AND COMPLIANCE OFFICER		
Place : Pondicherry		
Date: 14/11/2022		



**R. CHANDRASEKAR & CO.**  
**CHARTERED ACCOUNTANTS**

Off: No. 104, Kamatchiamman Koil Street,  
Puducherry - 605 001.  
Tel : 0413 - 2337093, 2342853  
Cell : 94432 77761  
E-mail : cakrajaram@gmail.com

Res: 18, Vllth Cross,  
Ilango Nagar,  
Puducherry - 605 011.  
Tel : 0413 - 2241714

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY  
UNAUDITED STANDALONE IND AS FINANCIAL RESULTS OF THE COMPANY PURSUANT  
TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.**

**REVIEW REPORT**

To

The Board of Directors  
J R FOODS LIMITED  
J K TOWERS, 100 FEET ROAD  
PUDUCHERRY 605013.

We have reviewed the accompanying statement of unaudited financial results of J R FOODS LIMITED for the quarter and half year ended 30<sup>th</sup> September, 2022 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended..

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

Based on our review conducted as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14.11.2022  
Place : Puducherry.  
UDIN: 22020392BDBLWS2166



For R. CHANDRASEKAR & CO.  
CHARTERED ACCOUNTANTS

K. Rajaram  
Partner  
K. RAJARAM  
M.No: 020392