



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 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

Resolution Professional,
J R FOODS LIMITED
J K Towers, 100 Feet Road
Puducherry 605 013.

We have reviewed the accompanying statement of unaudited financial results of J R Foods Limited for the Quarter ended 31st Decemer 2022. 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.

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. 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.

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 R. Chandrasekar & Co.
Chartered Accountants

K. Rajaram, FCA,
Partner,
M.No.020392



Place : Puducherry.

Date : 14/02/2023

UDIN : 23020392BGRKON9866

J.R. FOODS LIMITED

Date: 14th February, 2023

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., 14th February, 2023 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 nine months ended December 31, 2022:** Unaudited Quarterly Financial Results of the Company for the Quarter and nine months ended 31st December, 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 Nine Months ended 31st December, 2022.
 - b. Limited Review Report given by the Statutory Auditors on the Standalone financial results for the Quarter and Nine Months ended 31st December, 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

J.R.FOODS LIMITED

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PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2022

(Rs. in Lakhs.)

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	3 months ended 31.12.2022	3 months ended 30.09.2022	Corresponding 3 months ended 31.12.2021	9 months ended 31.12.2022	Corresponding 9 months ended 31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations						
a. Sales/Income from operations (inclusive of excise duty)	35.28	39.24	38.91	114.55	104.46	156.56
b. other operating revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue from operations	35.28	39.24	38.91	114.55	104.46	156.56
II Other Income	0.00	0.00	3.54	0.00	4.27	5.14
III Total Income (I + II)	35.28	39.24	42.44	114.55	108.73	161.70
IV Expenses:						
a. Cost of materials consumed	-	-	-	-	-	-
b. Changes in inventories of finished goods and work-in-progress	0	0.00	93.66	0.00	93.66	93.66
c. Employee benefits expense	3.07	2.38	7.81	8.27	14.30	20.67
d. Finance Cost	-	-	241.46	-	720.76	3.59
e. Depreciation and amortization expense	15.29	15.29	17.13	45.88	51.39	61.17
f. Power and Fuel	6.15	6.10	5.83	18.08	15.52	21.22
g. Freight and Forwarding expense	0	0.00	0	0.00	0.00	0.00
h. Excise Duty	0	0.00	0	0.00	0.00	0.00
i. Other expenses	8.72	11.86	8.50	40.96	34.57	477.28
Total expenses (a to i)	33.23	35.63	374.39	113.19	930.20	677.58
V Profit before exceptional items and tax (III - IV)	2.05	3.61	-331.95	1.36	-821.47	(515.88)
VI Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit before tax (V - VI)	0.00	0.00	0.00	0.00	0.00	0.00
VIII Tax expense:						
- Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
- Tax relating to earlier period	0.00	0.00	0.00	0.00	0.00	0.00
- Deferred Tax Liabilities / (Assets)	0.00	0.00	0.00	0.00	0.00	0.00
IX Net Profit/ (Loss) for the period/ year (VII - VIII)	2.05	3.61	-331.95	1.36	(821.47)	-515.88
X Other Comprehensive Income						
i. Items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
ii. Income tax relating to items that will not be reclassified to Profit &	0.00	0.00	0.00	0.00	0.00	0.00
iii. Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
iv. Income tax relating to items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Other comprehensive income (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
XI Total Comprehensive Income after tax (IX + X)	2.05	3.61	-331.95	1.36	(821.47)	-515.88
XII Paid-up equity share capital (at par Value of Rs.10 each)	950	950	950	950	950	950
XIII Earnings per share if Rs.10 each - Not annualized						
(a) Basic (in Rs.)	0.02	0.04	(3.49)	0.01	(8.65)	(5.43)
(b) Diluted (in Rs.)	0.02	0.04	(3.49)	0.01	(8.65)	(5.43)

Date: 14-02-2023
Place PONDICHERRY

By the Order of the Board
For J R FOODS LIMITED

Sumit Tank

Company secretary and compliance officer