

# KJMC FINANCIAL SERVICES LTD.

NBFC : No. B-13.01633



**KJMC FINSERV**  
MONEY MATTERS

February 03, 2023

To,  
General Manager,  
The Department of Corporate Services - CRD,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

Dear Sir/Madam,

**Scrip Code: 530235**

**Subject: Outcome of Board Meeting**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015, we wish to inform you that Board of Directors of KJMC Financial Services Limited (the "Company"), at its meeting held today i.e. February 03, 2023, inter alia, and considered the following:

1. (i) Approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine month ended December 31, 2022. **(Annexure A)**  
  
(ii) Noted the Limited Review Report on the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine month ended December 31, 2022 issued by the Statutory Auditors of the Company. **(Annexure A)**
2. Resignation of Mr. Mahipal Singh Chouhan (ACS 41460) as Company Secretary and Compliance Officer of the Company with effect from the closure of the business hours of February 27, 2023 **(Annexure B)**.
3. Appointment of Mr. Behla Murtaza Tambawala (ACS 63971) as Company Secretary and Compliance Officer of the Company with effect from February 28, 2023, under Section 203 of the Companies Act, 2013 and under Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 9(3) of SEBI (Prohibition of Insider Trading) Regulations, 2015 **(Annexure C)**.
4. Appointment of M/s. Rathi & Associates, Practicing Company Secretary, Mumbai as Secretarial Auditors of the Company to conduct Secretarial Audit of the Company for the financial year 2023-24 **(Annexure D)**.



Regd. office : - 162, 16th Floor, Atlanta, Nariman Point, Mumbai - 400 021.

Tel.: +91-22-2288 5201-2, 4094 5500 ● Fax: +91-22-2285 2892 ● Email: info@kjmc.com ● Website : www.kjmcfinserve.com

CIN : L65100MH1988PLC047873

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In this regard, for item no. 2 to 4 above, we are enclosing herewith the information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular number CIR/CFD/CMD/4/2015 dated 09<sup>th</sup> September, 2015.

Please note that the Meeting commenced at 02:30 P.M. and concluded at 06:05 P.M.

This information is also uploaded on the website of the Company at [www.kjmcfinserv.com](http://www.kjmcfinserv.com)

Kindly take the above on your record.

Thanking You

For KJMC Financial Services Limited



**Mahipal Singh Chouhan**  
Company Secretary and Compliance Officer  
M. No: A41460

Encl: A/a



**Limited Review Report on Unaudited Standalone Quarterly Financial Results of KJMC Financial Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**TO THE BOARD OF DIRECTORS OF  
KJMC Financial Services Limited**

We have reviewed the accompanying Statement of unaudited standalone financial results of **KJMC Financial Services Limited** ("Company") for the quarter ended 31<sup>st</sup> December 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed, under Section 133 of the Companies Act, 2013, and accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to the 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.

**Conclusion**

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 applicable Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Batliboi & Purohit**

**Chartered Accountants  
Firm Reg. No.: 101048W**



**Gaurav Dhebar  
Partner  
Membership No: 153493  
UDIN: 23153493BGQHND7602**



**Date: February, 3 2023  
Place: Mumbai**

**BRANCHES :**

**NAVI MUMBAI :** 302 / 304 Arenja Corner, Sector 17, Vashi, Navi Mumbai - 400 703. • Tel. : +91-22-2766 6478  
**DELHI :** 505, Nirmal Tower, 26, Barakhamba Road, New Delhi -110 001. • Tel. : +91-11-4019 0200



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## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(₹. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2022 (Unaudited)	30-Sep-2022 (Unaudited)	31-Dec-2021 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2021 (Unaudited)	31-Mar-2022 (Audited)
I	(a) Revenue From Operations						
	Interest Income	34.30	25.83	22.89	77.27	52.64	72.78
	Dividend Income	0.49	19.40	0.08	20.36	19.93	20.07
	Profit on Sale of Investments - Mutual Fund	-	-	0.43	-	1.14	1.65
	Processing, Documentation & others Charges	0.77	1.27	1.04	3.38	7.80	8.60
	Profit on Equity shares & Derivative Instruments	49.20	29.62	99.45	108.54	197.62	232.44
	Net gain/Loss on Fair Value Changes - Equity	(13.15)	39.47	(3.89)	14.96	9.69	22.50
	<b>Total Revenue from Operations</b>	<b>71.61</b>	<b>115.59</b>	<b>120.00</b>	<b>224.51</b>	<b>288.82</b>	<b>358.04</b>
II	(b) Other Income	5.42	4.91	3.86	14.33	11.59	15.46
	<b>Total Income (a + b)</b>	<b>77.03</b>	<b>120.50</b>	<b>123.86</b>	<b>238.84</b>	<b>300.41</b>	<b>373.50</b>
III	Expenses						
	Finance Costs	20.89	16.11	35.74	48.07	73.76	85.85
	Employee Benefits Expenses	31.44	16.29	25.31	84.26	122.78	147.65
	Depreciation and Amortization Expenses	5.00	4.20	2.84	13.55	5.87	10.69
	Other Expenses	45.34	34.16	34.35	121.95	94.90	139.05
	<b>Total Expenses</b>	<b>102.67</b>	<b>70.76</b>	<b>98.24</b>	<b>267.83</b>	<b>297.31</b>	<b>383.24</b>
IV	<b>Profit/ (Loss) from ordinary activities before Tax (I+II-III)</b>	<b>(25.64)</b>	<b>49.74</b>	<b>25.62</b>	<b>(28.99)</b>	<b>3.10</b>	<b>(9.74)</b>
V	Tax expense	(0.26)	14.24	0.58	12.40	62.08	33.33
VI	<b>Profit/(Loss) for the period after tax (IV-V)</b>	<b>(25.38)</b>	<b>35.50</b>	<b>25.04</b>	<b>(41.39)</b>	<b>(58.98)</b>	<b>(43.07)</b>
VII	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss:						
	-Remeasurement gain/(loss) on defined benefit Plans	0.17	0.17	0.01	0.52	0.03	0.69
	-Net gain/(loss) on Equity Instrument through OCI	115.85	970.21	166.57	(395.94)	1,108.37	1,008.54
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(7.13)	(98.56)	(17.17)	48.49	152.07	162.42
	<b>Other Comprehensive Income</b>	<b>108.89</b>	<b>871.82</b>	<b>149.41</b>	<b>(346.93)</b>	<b>1,260.47</b>	<b>1,171.65</b>
VIII	<b>Total Comprehensive Income for the Period (VI+VII)</b>	<b>83.51</b>	<b>907.32</b>	<b>174.45</b>	<b>(388.32)</b>	<b>1,201.49</b>	<b>1,128.58</b>
IX	Paid-up equity share capital (Face value of ₹. 10/- each)	478.57	478.57	478.57	478.57	478.57	478.57
X	Other Equity excluding Revaluation Reserves	NA	NA	NA	NA	NA	6,552.97
XI	Earnings per share						
	(of ₹. 10/- each) (not annualised)						
	(a) Basic	(0.53)	0.74	0.52	(0.86)	(1.23)	(0.90)
	(b) Diluted	(0.53)	0.74	0.52	(0.86)	(1.23)	(0.90)



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CIN : L65100MH1988PLC047873



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**Notes :**

- 1 The above financial results for the quarter and Nine Months ended December 31, 2022 were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on February 3, 2023
- 2 Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 3 There is no separate reportable segment as per Ind AS 108 - Operating Segments in respect of the Company.
- 4 The figures for the previous quarter/year to date have been regrouped/reclassified wherever necessary.

For and on behalf of Board  
KJMC Financial Services Limited

*Rajesh Jain*  
Rajesh Jain  
Whole Time Director  
DIN- 00151988

Place : Mumbai.

Date : 03th February 2023



**For BATLIBOI & PUROHIT**  
Chartered Accountants  
Firm Reg. No. 101048W

*Gaurav Dhebar*  
Gaurav Dhebar  
Partner  
Membership No. 153493



**Limited Review Report on Unaudited Consolidated Quarterly Financial Results of KJMC Financial Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**TO THE BOARD OF DIRECTORS OF  
KJMC Financial Services Limited**

We have reviewed the accompanying Statement of unaudited Consolidated financial results of **KJMC Financial Services Limited** ("the Holding Company") and its Subsidiaries (the Holding Company and its Subsidiaries together referred as "the Group") and its share of profit in associate for the quarter ended 31<sup>st</sup> December 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed, under Section 133 of the Companies Act, 2013, and accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to the 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.

The statement includes the result of the following entities:

<b>Name of Entity</b>	<b>Relationship</b>
KJMC Financial Services Limited	Holding Company
KJMC Trading and Agency Limited	Subsidiary
KJMC Platinum Builders Limited	Associate

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**Conclusion**

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 applicable Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Batliboi & Purohit**  
**Chartered Accountants**  
**Firm Registration No.: 101048W**



**Gaurav Dhebar**  
**Partner**  
**Membership No: 153493**  
**UDIN: 23153493BGQHNE8523**



**Date: February, 3 2023**  
**Place: Mumbai**



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## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(₹. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2022 (Unaudited)	30-Sept-2022 (Unaudited)	31-Dec-2021 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2021 (Unaudited)	31-Mar-2022 (Audited)
I	<b>(a) Revenue From Operations</b>						
	Interest Income	34.30	25.83	22.89	77.27	52.64	72.78
	Dividend Income	0.49	23.45	0.08	24.41	24.14	20.07
	Profit on Sale of Investments - Mutual Fund	-	-	0.43	-	1.14	1.65
	Processing, Documentation & others Charges	0.77	1.27	1.04	3.38	7.80	8.60
	Profit on Equity shares & Derivative Instruments	49.20	29.62	100.98	108.54	199.16	233.96
	Net gain/Loss on Fair Value Changes - Equity	(13.15)	39.48	(3.89)	14.96	9.70	22.50
	<b>Total Revenue from Operations</b>	<b>71.61</b>	<b>119.65</b>	<b>121.53</b>	<b>228.56</b>	<b>294.58</b>	<b>359.56</b>
II	<b>(b) Other Income</b>	5.42	4.91	3.86	14.33	11.58	19.35
	<b>Total Income (a + b)</b>	<b>77.03</b>	<b>124.56</b>	<b>125.39</b>	<b>242.89</b>	<b>306.16</b>	<b>378.91</b>
III	<b>Expenses</b>						
	Finance Costs	22.17	17.39	39.28	51.90	84.32	97.66
	Employee Benefits Expenses	34.22	18.61	27.64	91.67	130.02	157.23
	Depreciation and Amortization Expenses	5.00	4.20	2.84	13.55	5.87	10.69
	Other Expenses	42.75	31.86	32.34	114.84	88.31	130.59
	<b>Total Expenses</b>	<b>104.14</b>	<b>72.06</b>	<b>102.10</b>	<b>271.96</b>	<b>308.52</b>	<b>396.17</b>
IV	<b>Profit/ (Loss) from ordinary activities before Tax (I+II-III)</b>	<b>(27.11)</b>	<b>52.50</b>	<b>23.29</b>	<b>(29.07)</b>	<b>(2.36)</b>	<b>(17.26)</b>
V	<b>Tax expense</b>	<b>(0.26)</b>	<b>14.24</b>	<b>0.58</b>	<b>12.40</b>	<b>62.08</b>	<b>33.32</b>
VI	<b>Profit/(Loss) for the period after tax (IV-V)</b>	<b>(26.85)</b>	<b>38.26</b>	<b>22.71</b>	<b>(41.47)</b>	<b>(64.44)</b>	<b>(50.58)</b>
VII	<b>Add: Share in Profit/(Loss) in Associates</b>	0.17	0.18	0.32	0.24	(0.05)	(0.09)
VIII	<b>Profit/(Loss) for the period (VI+VII)</b>	<b>(26.68)</b>	<b>38.44</b>	<b>23.03</b>	<b>(41.23)</b>	<b>(64.49)</b>	<b>(50.67)</b>
IX	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss:						
	-Remeasurement gain/(loss) on defined benefit Plans	0.17	0.17	0.01	0.52	0.03	0.69
	-Net gain/(loss) on Equity Instrument through OCI	115.85	1,171.16	215.89	(514.26)	1,342.58	1,230.61
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(7.13)	(98.56)	(17.17)	48.49	152.07	162.41
	Share in Profit/ (Loss) in Associates	-	-	-	-	-	1.66
	<b>Other Comprehensive Income</b>	<b>108.89</b>	<b>1,072.77</b>	<b>198.73</b>	<b>(465.25)</b>	<b>1,494.68</b>	<b>1,395.37</b>
X	<b>Total Comprehensive Income for the Period (VIII+IX)</b>	<b>82.21</b>	<b>1,111.21</b>	<b>221.76</b>	<b>(506.48)</b>	<b>1,430.19</b>	<b>1,344.70</b>
XI	<b>Paid-up equity share capital (Face value of ₹. 10/- each)</b>	478.57	478.57	478.57	478.57	478.57	478.57
XII	<b>Other Equity excluding Revaluation Reserves</b>	NA	NA	NA	NA	NA	8,013.16
XIII	<b>Earnings per share</b>						
	(of ₹. 10/- each) (not annualised)						
	(a) Basic	(0.56)	0.80	0.48	(0.86)	(1.35)	(1.06)
	(b) Diluted	(0.56)	0.80	0.48	(0.86)	(1.35)	(1.06)



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- 1 The above financial results for the quarter and Nine Months ended December 31, 2022 were reviewed by Audit Committee and approved by the Board of Directors at their meeting held on February 3, 2023
- 2 The Consolidated financial results include the financial results of the company, its wholly owned subsidiary namely KJMC trading and agency Ltd and its associate namely , KJMC Platinum Builders Pvt Ltd.
- 3 Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 4 There is no separate reportable segment as per Ind AS 108 - Operating Segments in respect of the Company.
- 5 The figures for the previous quarter/year to date have been regrouped/reclassified wherever necessary.

For and on behalf of Board  
KJMC Financial Services Limited

*Rajneesh Jain*  
Rajneesh Jain  
Whole Time Director  
DIN- 00151988

Place : Mumbai.  
Date : 03th February 2023



For BATLIBOI & PUROHIT  
Chartered Accountants  
Firm Reg. No. 101048W

*Gaurav Dhebar*  
Gaurav Dhebar  
Partner  
Membership No. 153493

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## ANNEXURE "B"

Disclosure as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/4/2015 dated 9<sup>th</sup> September, 2015 are as under:

**Resignation of Mr. Mahipal Singh Chouhan as Company Secretary and Compliance Officer of the Company**

Sr. No.	Particulars	Details of Information
1.	Reason for change	Due to personal reasons.
2.	Date of resignation	With effect from the closure of the business hours of February 27, 2023.
3.	Terms of appointment	NA
4.	Brief profile (in case of appointment)	NA
5.	Disclosure of relationship (in case of appointment)	NA



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## ANNEXURE "C"

Disclosure as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/4/2015 dated 9<sup>th</sup> September, 2015 are as under:

**Appointment of Mr. Behla Murtaza Tambawala as Company Secretary and Compliance Officer of the Company**

Sr. No.	Particulars	Details of Information
1.	Reason for change	Appointment
2.	Date of Appointment / terms of appointment	With effect from February 28, 2023.
3.	Brief profile (in case of appointment)	<p>Mr. Behla Murtaza Tambawala is an esteemed member of the Institute of Company Secretaries of India (ICSI) having achieved rank at all 3 examinations conducted by ICSI at India level. His ICSI Membership No. is A63971. He is also a Bachelor in Commerce and qualified LLB.</p> <p>He has an experience of about 3 years in the Legal, Capital Markets Compliances, Secretarial Field and Restructuring.</p>
4.	Disclosure of relationship (in case of appointment)	Not related to Directors or KMP or the Company.



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## ANNEXURE "D"

Disclosure as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD/4/2015 dated 9<sup>th</sup> September, 2015 are as under:

**Appointment of M/s Rathi & Associates, Practicing Company Secretaries, as Secretarial Auditor of the Company for the financial year 2023 -24**

Sr. No.	Particulars	Details of Information
1.	Reason for change	Appointment
2.	Date of Appointment	February 03, 2023 for financial year 2023-24
3.	Terms of appointment	As mutually agreed between the Company and M/s Rathi & Associates
4.	Brief profile (in case of appointment)	<p>M/s. Rathi &amp; Associates, Company Secretaries (R&amp;A) having a successful track record of over 3 decades of catering to corporate secretarial requirements of Listed companies, closely held Public and Private companies, NBFCs, JV Companies, Section 8 companies, Companies Limited by Guarantee, Limited Liability Partnerships (LLPs) and branch and liaison offices of Foreign companies.</p> <p>Entire CS Team &amp; Support Team possess extensive experience of dealing with government agencies, Stock Exchanges, Depositories, SEBI registered intermediaries, RBI for compliance related matters</p>
5.	Disclosure of relationship (in case of appointment)	Not related to Directors or KMP or the Company.



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