



**JONJUA OVERSEAS LIMITED**  
(A Company listed and traded on the BSE SME)  
CIN: L51909PB1993PLC013057  
REGD.OFFICE: HM 228, PHASE 2, SAS NAGAR  
MOHALI 160055 PUNJAB, INDIA.  
E-MAIL ID: [contactus@jonjua.com](mailto:contactus@jonjua.com)  
PHONE: 0172-5096032, 4026849, 9872172032, 9988355330  
website.[www.jonjua.com](http://www.jonjua.com)

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(A ZERO BANK DEBT COMPANY)  
COMPANY SECRETARIAT

To:

Date: 14-11-2023.

The Listing & Compliance Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street Fort,  
Mumbai — 400 001.

Trading Symbol: JONJUA      Scrip Code: 542446

**Subject: Outcome of Board Meeting and Half Yearly Results.**

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company, at its Meeting held on 14th November, 2023, inter-alia, transacted the following business:

1. Approved the Financial Results of the Company for the half year ended on September 30, 2023.
2. All figures in attached statements are in Lakhs of Rupees.
3. We are also uploading financial results within the stipulated time frame in XBRL format and will be placing financial results on our website.
4. The Board also reviewed the day to day activities of the Company.
5. Non Applicability of Disclosure of Related Party Transactions: As per Regulation 23 (9) of SEBI (LODR) Regulations 2015 a listed entity shall disclose its related party transactions on the date of publication of its financial results. However the same is not applicable to our company. Further we would like to inform you that our company is exempted under Regulation 15 (2) of SEBI(LODR) Regulations 2015.

Board Meeting started at 03:00 PM and ended at 03:35 PM.



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COMPANY SECRETARIAT

Please take the above information on record.

**For JONJUA OVERSEAS LIMITED**

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



**Independent Auditor's Limited Review Report on the Unaudited half year ended 30<sup>th</sup> September,2023 Financial Results of JONJUA OVERSEAS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To,  
The Board of Directors,  
JONJUA OVERSEAS LIMITED,  
HM228, PHASE-2, MOHALI 160055, PUNJAB**

We have reviewed the accompanying statements of Unaudited Financial Results of **Jonjua Overseas Limited** ("the company") for the half year ended on 30<sup>th</sup> September, 2023 ("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 in their meeting held on 14<sup>th</sup> November,2023. Our responsibility is to issue a report on these financial statements based on our 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 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 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.

Date: 14/11/2023

Place: Mohali

UDIN: 23513236BGUQKM5099

For JAIN AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm No. 5132361N)  
  
Krishan Mangawa  
Partner  
M. No. 513236

**JONJUA OVERSEAS LIMITED**

**Read. Office : HM 228 PHASE 2 SAS NAGAR**

**MOHALI PUNJAB 160055 IN**

**CIN : L51909PB1993PLC013057**

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE HALF YEAR ENDED 30th SEPTEMBER 2023**

(Rs. in Lacs, Except EPS)

S.No.	PARTICULARS	HALF YEAR ENDED			
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
1.	Revenue from Operations				
	Gross Sales	98.71	141.71	218.75	360.48
	Other Operating Revenue	0.00	0.00	0.00	0.00
	Total Revenue from Operations	98.71	141.71	218.75	360.48
	Other Income	22.53	25.30	1.31	26.61
2.	<b>Total Income</b>	<b>121.24</b>	<b>167.01</b>	<b>220.06</b>	<b>387.07</b>
3.	Expenses				
	(a) Cost of Materials consumed	13.98	66.22	155.97	222.19
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
	(c) Employee benefits expense	3.81	4.44	2.42	6.88
	(d) Finance costs	0.14	0.28	0.25	0.53
	(e) Depreciation and amortization expense	11.35	9.54	11.29	20.84
	(f) Power, fuel etc.	0.00	0.00	0.00	0.00
	(g) Other expenses	6.42	31.46	19.78	51.24
	<b>Total Expenses</b>	<b>35.70</b>	<b>111.94</b>	<b>189.72</b>	<b>301.66</b>
4.	Profit/(loss) before exceptional items and tax (1-2)	85.53	55.07	30.33	85.41
	Exceptional Items	0.00	0.00	46.00	46.00
5.	<b>Profit/(loss) before tax (3+4)</b>	<b>85.53</b>	<b>55.07</b>	<b>76.33</b>	<b>131.41</b>
6.	Tax Expense				
	- Current Tax	4.53	2.40	1.03	3.43
	- Deferred Tax	17.00	2.11	1.62	3.73
	- Tax of Earlier Years	0.00	1.34	5.45	6.79
7.	<b>Net Profit (5-6)</b>	<b>64.00</b>	<b>49.21</b>	<b>68.23</b>	<b>117.45</b>
8.	Other Comprehensive Income				
	A (i) items that will not be reclassified to profit & loss	0.00	118.07	0.00	118.07
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B (i) items that will be reclassified to profit & loss	0.00	0.00	0.00	0.00
	(ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
9.	<b>Total comprehensive income (after tax) (7+8)</b>	<b>64.00</b>	<b>167.28</b>	<b>68.23</b>	<b>236.52</b>
10.	Paid Up Equity Share Capital	671.64	671.64	671.64	671.64
11.	Other Equity				613.99
12.	EPS (Rs. Per equity share)				
	Basic EPS	0.95	0.56	1.19	1.75
	Diluted EPS	0.95	0.56	1.19	1.75

**Notes:**

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 14-11-2023.
- There were no investor complaints received / pending as at 30th September, 2023.
- The company does not have more than one reportable segment in terms of IND AS-108 issued by ICAI. Hence segment wise reporting is not applicable.
- Exceptional Item comprises of Extraordinary Income of Rs 46 Lakhs by free Gift received by Jonjua Overseas Limited without consideration from Jonjua Agro Private Limited

For & On Behalf of the Board



HARJINDER SINGH JONJUA  
(Managing Director)  
DIN : 00898324

PLACE: MOHALI  
DATE: 14/11/2023

**STATEMENT OF ASSETS AND LIABILITIES**
**(Rs. In Lacs)**

S No.	Particulars	AS AT 30.09.2023	AS AT 31.03.2023
A)	<b>ASSETS</b>		
1	<b>Non-Current assets</b>		
	(a) Property Plant & Equipment	315.11	0.73
	(b) Other Intangible Assets	174.48	163.48
	(c) Financial assets		
	(i) Investments	697.93	697.93
	(ii) Other financial assets	-	-
	(d) Deferred Tax assets(net)	-	-
	(e) Other non current assets	-	-
	<b>Total non-current assets</b>	<b>1,187.52</b>	<b>862.14</b>
2	<b>Current assets</b>		
	(a) Inventories	64.36	364.36
	(b) Financial assets		
	(i) Trade receivables	196.84	159.84
	(ii) Cash & Cash Equivalents	186.70	153.50
	(iii) Other Bank Balances	13.75	13.75
	(iv) Loans	-	6.50
	(v) Other financial assets	-	-
	(c) Current Tax assets(Net)	-	-
	(d) Other current assets	21.31	4.86
	<b>Total current assets</b>	<b>482.96</b>	<b>702.81</b>
	<b>Total assets</b>	<b>1,670.48</b>	<b>1,564.95</b>
B)	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	671.64	671.64
	(b) Other Equity	678.00	613.99
	<b>Equity attributable to shareholder</b>	<b>1,349.64</b>	<b>1,285.63</b>
2	<b>Non current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	32.22	15.22
	<b>Total non-current liabilities</b>	<b>32.22</b>	<b>15.22</b>
3	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	1.63	1.48
	(ii) Trade Payables		
	- total outstanding dues of micro and small enterprises	-	-
	- total outstanding dues of creditors other than micro and small enterprises	36.78	16.86
	(iii) Other financial liabilities	242.25	242.33
	(b) Provisions	7.96	3.43
	(c) Current Tax Liabilities(Net)	-	-
	(d) Other current Liabilities	-	-
	<b>Total current liabilities</b>	<b>288.62</b>	<b>264.10</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,670.48</b>	<b>1,564.95</b>

For and on behalf of the Board


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

 PLACE: MOHALI  
 DATE: 14/11/2023

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDING 30.09.2023**

Particulars	Half Year Ended 30.09.2023	Half Year Ended 30.09.2022
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
<b>PROFIT AFTER TAX</b>	<b>64.00</b>	<b>68.23</b>
<b>ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		-
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	21.53	8.10
DEPRECIATION AND AMORTIZATION	11.35	13.17
FINANCE COSTS	0.14	0.19
INTEREST INCOME RECEIVED	(0.12)	(0.22)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>96.91</b>	<b>89.47</b>
<b>CHANGES IN OPERATING ASSETS AND LIABILITIES:</b>		
TRADE RECEIVABLES	(37.00)	(118.95)
OTHER RECEIVABLES	(9.94)	(3.90)
INVENTORY	300.00	18.90
PROVISIONS	-	-
SHORT TERM BORROWINGS	0.15	62.25
TRADE AND OTHER PAYABLES	19.84	(7.72)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>369.96</b>	<b>42.05</b>
INCOME TAX PAID (NET)	-	-
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>369.96</b>	<b>42.05</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
NET PURCHASE OF FIXED ASSETS	(336.74)	(62.25)
CHANGE IN INVESTMENTS	-	0.01
INTEREST INCOME RECEIVED	0.12	0.22
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>(336.62)</b>	<b>(62.01)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
NET PROCEEDS FROM ISSUE OF EQUITY SHARES	-	-
PROCEEDS/(REPAYMENT) FROM LONG-TERM BORROWINGS	-	-
FINANCE COST	(0.13)	(0.19)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(0.13)</b>	<b>(0.19)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>33.21</b>	<b>(20.15)</b>
<b>OPENING CASH AND CASH EQUIVALENTS</b>	<b>167.25</b>	<b>48.58</b>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	<b>200.46</b>	<b>28.43</b>

0.0

**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 .

For and on behalf of the board

  
**HARJINDER SINGH JONJUA**  
 (Managing Director)  
 Din No. : 00898324