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CIN: L51900GJ1981PLC103450



05-02-2021

To,
Asst. General Manager- Dept of Corp. Services,
Bombay Stock Exchange Ltd.
1st Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai: 400001.

Dear Sir,

Script Code: 504398

**Sub: Submission of Unaudited (Provisional) Financial Results for the 3rd
Quarter Ended 31st December, 2020**

With Reference to the above subject we here by submitting unaudited
(Provisional) Financial Results for the 3rd Quarter Ended **31st December, 2020** and
Limited review report.

Thanking You,

For SJ Corporation Ltd.

D. B. N. N. N.
Managing Director



Encl: 1) Copy of Result and Limited Review Report

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTH AND QUARTER ENDED 31ST DECEMBER, 2020

Particulars	(Rs. In lacs, except per share data)					
	Quarter Ended			Nine month Ended		Year Ended
	31.12.2020 Unaudited	30.09.2020 Unaudited	31.12.2019 Unaudited	31.12.2020 Unaudited	31.12.2019 Unaudited	31.03.2020 Audited
1. Revenue from operations	102.97	142.01	365.85	255.90	777.75	871.86
2. Other Income	0.76	0.83	1.33	5.83	3.74	4.47
3. Total Income (1+2)	103.73	142.84	367.18	261.73	781.49	876.33
4. Expenses						
Cost of Material Consumed	-	8.18	-	16.19	-	-
Purchases of stock-in-trade	4.97	220.63	279.16	226.54	813.87	929.59
Changes in inventories of Finished Goods, Work-in-Progress and stock-in-trade	90.81	(98.03)	70.49	(8.16)	(67.56)	(92.64)
Employee Benefit Expenses	8.34	6.24	4.31	22.60	12.72	17.02
Finance Cost	-	-	-	-	-	-
Depreciation & amortisation Expenses	1.09	1.10	1.66	3.25	4.98	6.63
Other Expenses	4.29	7.59	2.77	17.42	10.24	14.62
Total other Expenses (4)	109.50	145.71	358.39	277.84	774.25	875.22
5. Total profit before exceptional item and tax (3-4)	(5.77)	(2.87)	8.79	(16.11)	7.24	1.11
6. Exceptional Items	-	-	-	-	-	-
7. Total profit before tax (5-6)	(5.77)	(2.87)	8.79	(16.11)	7.24	1.11
8. Tax Expense						
Current tax	-	-	(0.37)	-	(0.37)	(0.22)
Deferred tax	0.04	0.03	(1.23)	0.11	(0.94)	0.58
9. Net Profit (Loss) for the period from continuing operations (7-8)	(5.73)	(2.84)	7.19	(16.00)	5.93	1.47
10. Profit/(Loss) from discontinued operation before tax	-	-	-	-	-	-
11. Tax expense of discontinued operation	-	-	-	-	-	-
12. Net profit(Loss) from discontinued operation after tax (10-11)	-	-	-	-	-	-
13. Total profit(loss) for the period (9+12)	(5.73)	(2.84)	7.19	(16.00)	5.93	1.47
14. Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	5.41	(0.13)	1.14	8.67	(12.32)	(15.61)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	(0.07)	-	(0.07)	0.05
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15. Total comprehensive income for the period	(0.32)	(2.97)	8.26	(7.33)	(6.46)	(14.09)
16. Paid-up equity share capital (face value Rs.1)	83.55	83.55	83.55	83.55	83.55	83.55
17. Other Equity	-	-	-	-	-	751.30
18. Earnings per equity share (for continuing						
1. Basic	(0.07)	(0.03)	0.09	(0.19)	0.07	0.02
2. Diluted	(0.07)	(0.03)	0.09	(0.19)	0.07	0.02
19. Earning per equity share (for discontinued operation):						
1. Basic	-	-	-	-	-	-
2. Diluted	-	-	-	-	-	-
20. Earnings per equity share (for discontinued & continuing operations)						
1. Basic	(0.07)	(0.03)	0.09	(0.19)	0.07	0.02
2. Diluted	(0.07)	(0.03)	0.09	(0.19)	0.07	0.02



SEGMENT INFORMATION FOR THE NINE MONTH AND QUARTER ENDED 31ST DECEMBER, 2020

Particulars	(Rs. In lacs)					
	Quarter Ended			Nine month Ended		Year Ended
	31.12.2020 Unaudited	30.09.2020 Unaudited	31.12.2019 Unaudited	31.12.2020 Unaudited	31.12.2019 Unaudited	31.03.2020 Audited
1. Segment Revenue						
(Sale/Income from each segment)						
a) Polished diamonds & Jewellery	102.97	142.01	365.85	255.90	777.75	871.86
b) Real estate & development of property	-	-	-	-	-	-
Total	102.97	142.01	365.85	255.90	777.75	871.86
2. Segment Results						
(Profit+)/loss(-) before tax and interest from each segment)						
a) Polished diamonds & Jewellery	2.98	2.57	9.43	2.47	11.36	12.50
b) Real estate & development of property	(1.35)	(1.35)	-	(4.05)	-	(0.84)
Total	1.63	1.22	9.43	(1.58)	11.36	11.66
Less: Finance Cost	-	-	-	-	-	-
Add: Other unallocable income net of unallocable expenditure	(7.40)	(4.09)	(0.64)	(14.53)	(4.12)	(10.55)
Total Profit/(Loss) before tax	(5.77)	(2.87)	8.79	(16.11)	7.24	1.11
3. Segment Assets						
a) Polished diamonds & Jewellery	344.25	315.53	544.88	344.25	544.88	397.70
b) Real estate & development of property	166.70	161.75	129.09	166.70	129.09	158.54
c) Unallocated	330.43	357.1	169.87	330.43	169.87	286.75
Total	841.38	834.38	843.84	841.38	843.84	842.99
4. Segment Liabilities						
a) Polished diamonds & Jewellery	3.09	1.62	0.64	3.09	0.64	-
b) Real estate & development of property	0.45	1.9	-	0.45	-	5.41
c) Unallocated	10.33	3.02	0.73	10.33	0.73	2.73
Total	13.87	6.54	1.37	13.87	1.37	8.14

NOTES:

- The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on February 05, 2021.
- Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.
- The Statutory Auditors of the Company have conducted a Limited Review of the above financial results for the quarter ended December 31, 2020.
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the quarter were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited standalone financial results and current indicators of future economic conditions.

Place : Mumbai
Date : February 5, 2021



By order of the Board
For SJ Corporation Limited

(Signature)
(DEEPAK UPADHYAY)
Managing Director

SDBA & COMPANY

Chartered Accountants

Independent Auditor's Review Report on the Quarterly 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,
SJ Corporation Limited
Mumbai

1. We have reviewed the accompanying statement of unaudited financial results of **SJ Corporation Limited**. (the "Company") for the quarter ended December 31, 2020 and year to date from April 01, 2020 to December 31, 2020 (the "Statement") attached herewith, being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Statement is the responsibility of the Company's management and has been approved by the 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.
3. We concluded 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personal 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.
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 applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **SDBA & Co.**
Chartered Accountants
FRN : 142004W



(Sanjeev A. Mehta)

Partner

M. No. : 041287

UDIN : 21041287AAAABV4474



Mumbai,
February 5, 2021

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