

**Registered office:** 336, Laxmi Enclave,  
Gajera School Road, Katargam, Surat - 395 004, Gujarat.  
E-mail: sjcorporation9@yahoo.com Tel.: 9904042992  
CIN: L51900GJ1981PLC103450



**08-02-2023**

To,  
Asst. General Manager- Dept of Corp. Services,  
Bombay Stock Exchange Ltd.  
1<sup>st</sup> 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 and Nine Month Ended 31<sup>st</sup> December, 2022**

With Reference to the above subject we here by submitting unaudited  
(Provisional) Financial Results for the 3<sup>rd</sup> Quarter and Nine Month Ended **31<sup>st</sup>  
December, 2022** and Limited review report.

Thanking You,

**For SJ Corporation Ltd.**

SAVJIBHAI Digitally signed by  
SAVJIBHAI  
DUNGARSHI DUNGARSHIBHAI PATEL  
Date: 2023.02.08  
BHAI PATEL 17:32:58 +05'30'

**SAVJIBHAI PATEL**

**DIRECTOR**

**[DIN:01671461]**

Encl: 1) Copy of Result and Limited Review Report

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2022

(Rs. In lacs, except per share data)

Particulars	Quarter Ended			Nine month Ended		Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
1. Revenue from operations	617.04	156.09	647.27	1,176.61	1,023.81	1,437.61
2. Other Income	1.38	(0.06)	3.26	1.65	3.44	6.80
<b>3. Total Income (1+2)</b>	<b>618.42</b>	<b>156.03</b>	<b>650.53</b>	<b>1,178.26</b>	<b>1,027.25</b>	<b>1,444.41</b>
<b>4. Expenses</b>						
Cost of Material Consumed	-	-	71.97	-	71.97	75.63
Purchases of stock-in-trade	555.61	132.72	533.67	1,048.60	962.55	1,284.72
Changes in inventories of Finished Goods, Work-in-Progress and stock-in-trade	1.47	2.92	43.72	9.50	(48.30)	14.91
Employee Benefit Expenses	6.15	6.15	5.36	18.45	23.54	28.76
Finance Cost	-	-	-	-	-	-
Depreciation & amortisation Expenses	0.51	0.49	0.53	1.52	2.54	3.07
Other Expenses	13.00	6.16	3.40	43.27	20.15	33.39
<b>Total other Expenses (4)</b>	<b>576.74</b>	<b>148.44</b>	<b>658.65</b>	<b>1,121.34</b>	<b>1,032.45</b>	<b>1,440.48</b>
<b>5. Total profit before exceptional item and tax (3-4)</b>	<b>41.68</b>	<b>7.59</b>	<b>(8.12)</b>	<b>56.92</b>	<b>(5.20)</b>	<b>3.93</b>
6. Exceptional Items	-	-	-	-	-	-
<b>7. Total profit before tax (5-6)</b>	<b>41.68</b>	<b>7.59</b>	<b>(8.12)</b>	<b>56.92</b>	<b>(5.20)</b>	<b>3.93</b>
<b>8. Tax Expense</b>						
Current tax	(0.06)	(0.02)	-	(0.10)	-	-
Deferred tax	(12.25)	(1.97)	2.13	(16.12)	1.41	(1.05)
<b>9. Net Profit (Loss) for the period from continuing operations (7-8)</b>	<b>29.37</b>	<b>5.60</b>	<b>(5.99)</b>	<b>40.70</b>	<b>(3.79)</b>	<b>2.88</b>
10. Profit/(Loss) from discontinued operation before tax	-	-	-	-	-	-
11. Tax expense of discontinued operation	-	-	-	-	-	-
<b>12. Net profit(Loss) from discontinued operation after tax (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13. Total profit(loss) for the period (9+12)</b>	<b>29.37</b>	<b>5.60</b>	<b>(5.99)</b>	<b>40.70</b>	<b>(3.79)</b>	<b>2.88</b>
<b>14. Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss	5.59	(0.42)	0.99	2.21	5.98	2.81
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	0.20	-	(0.66)	-	(0.13)
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	-	-	-	-	-	-
<b>15. Total comprehensive income for the period</b>	<b>34.94</b>	<b>5.38</b>	<b>(5.00)</b>	<b>42.25</b>	<b>2.19</b>	<b>5.56</b>
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	-	-	-	-	-	748.97
<b>18. Earnings per equity share (for continuing</b>						
1. Basic	0.35	0.07	(0.07)	0.49	(0.05)	0.03
2. Diluted	0.35	0.07	(0.07)	0.49	(0.05)	0.03
<b>19. Earning per equity share ( for discontinued operation):</b>						
1. Basic	-	-	-	-	-	-
2. Diluted	-	-	-	-	-	-
<b>20. Earnings per equity share ( for discontinued &amp; continuing operations)</b>						
1. Basic	0.35	0.07	(0.07)	0.49	(0.05)	0.03
2. Diluted	0.35	0.07	(0.07)	0.49	(0.05)	0.03



UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2022

Particulars	(Rs. In lacs)					
	Quarter Ended			Nine month Ended		
	Unaudited 31.12.2022	Unaudited 30.09.2022	Unaudited 31.12.2021	Unaudited 31.12.2022	Unaudited 31.12.2021	Year Ended Audited 31.03.2022
<b>1. Segment Revenue</b> (Sale/Income from each segment)						
a) Polished diamonds & Jewellery	614.82	141.76	640.12	1,142.03	1,001.28	1,401.03
b) Real estate & development of property	2.22	14.33	7.15	34.58	22.53	36.58
<b>Total</b>	<b>617.04</b>	<b>156.09</b>	<b>647.27</b>	<b>1,176.61</b>	<b>1,023.81</b>	<b>1,437.61</b>
<b>2. Segment Results</b> (Profit+)/loss(-) before tax and interest from each segment)						
a) Polished diamonds & Jewellery	48.86	11.53	(5.64)	74.69	9.64	19.08
b) Real estate & development of property	(10.67)	8.89	1.65	(0.03)	1.43	5.90
<b>Total</b>	<b>38.19</b>	<b>20.42</b>	<b>(3.99)</b>	<b>74.66</b>	<b>11.07</b>	<b>24.98</b>
Less: Finance Cost	-	-	-	-	-	-
Add: Other unallocated income net of unallocated expenditure	3.49	(12.83)	(4.13)	(17.74)	(16.27)	(21.05)
<b>Total Profit/(Loss) before tax</b>	<b>41.68</b>	<b>7.59</b>	<b>(8.12)</b>	<b>56.92</b>	<b>(5.20)</b>	<b>3.93</b>
<b>3. Segment Assets</b>						
a) Polished diamonds & Jewellery	645.14	642.49	749.29	645.14	749.29	459.96
b) Real estate & development of property	321.34	321.34	257.79	321.34	257.79	258.27
c) Unallocated	206.89	146.59	243.89	206.89	243.89	344.05
<b>Total</b>	<b>1,173.37</b>	<b>1,110.42</b>	<b>1,250.97</b>	<b>1,173.37</b>	<b>1,250.97</b>	<b>1,062.28</b>
<b>4. Segment Liabilities</b>						
a) Polished diamonds & Jewellery	264.57	261.86	413.44	264.57	413.44	222.52
b) Real estate & development of property	17.20	8.31	5.70	17.20	5.70	4.55
c) Unallocated	16.82	1.02	2.69	16.82	2.69	2.69
<b>Total</b>	<b>298.59</b>	<b>271.19</b>	<b>421.83</b>	<b>298.59</b>	<b>421.83</b>	<b>229.76</b>

**NOTES:**

- The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- 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 08, 2023.
- 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 results for the quarter ended 31st December, 2022.
- The results for the quarter and nine month ended 31st December, 2022 are available on the BSE Limited website at [www.bseindia.com/corporates](http://www.bseindia.com/corporates) and on the Company's website at [www.sjcorp.in](http://www.sjcorp.in).

Place : Mumbai  
Date : February 08, 2023

By order of the Board  
For SJ Corporation Limited

SAVJIBHAI  
DUNGARSHIBHAI PATEL  
AI PATEL

Digitally signed by  
SAVJIBHAI  
DUNGARSHIBHAI PATEL  
Date: 2023.02.08 17:33:21  
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(SAVJIBHAI PATEL)

Director

DIN:01671461



# SDBA & COMPANY


Chartered Accountants

## Independent Auditor's Review Report on the Quarterly and Year to Date 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**

1. We have reviewed the accompanying statement of unaudited financial results of **SJ CORPORATION LIMITED**. (the "Company") for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (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 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.
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 : 23041287BGXOVE7707



Mumbai,  
February 8, 2023

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