



**JONJUA OVERSEAS LIMITED**

L51909PB1993PLC013057

Regd. Office: HM-228, Phase 2, SAS Nagar, Mohali, Punjab, 160055

Tel: 0172-4026849, 5096032

Fax: 0172-5096032

COMPANY SECRETARIAT

(A ZERO BANK DEBT COMPANY)

To:  
The Listing Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street Fort,  
Mumbai – 400 001.

24-05-2021.

Trading Symbol: **JONJUA**

Scrip Code: 542446

**Subject: Outcome of Board Meeting held on 24<sup>th</sup> May, 2021.**

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company, at its Meeting held on 24<sup>th</sup> May, 2021, inter-alia, transacted the following business:

1. Approved the Audited Standalone Financial Results of the Company for the half year and year ended on March 31, 2021.
  - i. Further in compliance with Regulation 33 of Listing Regulations and SEBI circular CIR/CFD/CMD/56/2016 dated May 27, 2016, the Board hereby declares/certifies that the Statutory Auditors of the company have submitted their audit report on the financial results of the company for the FY 2020 - 2021.
  - ii. Please find enclosed the Financial results of the Company for the half year and year ended 31<sup>st</sup> March, 2021 along with the Auditor's report issued by the statutory auditors of the company.
  - iii. All figures in attached statements are in Lakhs of Rupees.
  - iv. We are also uploading financial results within the stipulated time frame in XBRL format and will be placing financial results on our Website.

2. Board approved the withdrawal of entire Preferential issue of 4,01,657 equity shares of Rs. 10/- each at Rs. 70/- per share of Jonjua Overseas Limited approved by shareholders in the EGM on 06<sup>th</sup> March, 2021 and approval of Form MGT -14 by MCA (ROC Punjab, Chandigarh) due to inordinate delay in grant of confirmation of in-principle approval of the Preferential Issue by BSE.

Meeting started at 02:00 PM and ended at 03:15 PM.

You are requested to please take the above information on record

Very truly yours, **For Jonjua Overseas Limited**

For Jonjua Overseas Limited

Director

Major Harjinder Singh Jonjua Retd.

Managing Director (DIN: 00898324)



**JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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S.C.O. 178, Sector-5, Panchkula, Haryana - 134109

Phone: 0172-2575761, 2575762

Email: jainassociatesca@gmail.com

**Auditor's Report on Half-Yearly and Annual Standalone Financial Results of  
Jonjua Overseas Limited pursuant to the Regulation 33 of the SEBI (Listing  
Obligations and Disclosure Requirements) Regulations, 2015**

**TO**

**THE BOARD OF DIRECTORS**

**JONJUA OVERSEAS LIMITED**

We have audited the accompanying Statement of Standalone Financial Results ("Statement") of JONJUA OVERSEAS LIMITED ("the Company") for the year ended 31<sup>st</sup> March, 2021 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD /FAC/62/2016 dated July 5, 2016.

This Statement is the responsibility of the Company's Management and approved by the Board of Directors. has been compiled from the related standalone financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015, as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express an

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opinion on the Statement based on our audit of such standalone financial statements.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit involves performing procedure to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks, material misstatement in the Statement whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and accounting to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015; and

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(ii) Gives a true and fair View in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the year ended 31<sup>st</sup> March. 2021

**For JAIN AND ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm's Registration No- 001361N)**

  
  
**Kristian Mangawa  
(Partner)**

(Membership No: 513236)

Place Panchkula

Date: 24.05.2021.

UDIN: 21513236AAAAJO1626

## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

S No.	Particulars	AS AT 31.03.2021	AS AT 31.03.2020
A)	<b>ASSETS</b>		
1	<b>Non-Current assets</b>		
(a)	Property Plant & Equipment	1.31	2.46
(b)	Other Intangible Assets	133.54	180.02
(c)	Financial assets		
(i)	Investments	662.09	340.43
(ii)	Other financial assets	-	-
(d)	Deferred Tax assets(net)	-	-
(e)	Other non current assets	7.51	15.02
	<b>Total non-current assets</b>	<b>804.45</b>	<b>537.93</b>
2	<b>Current assets</b>		
(a)	Inventories	68.09	-
(b)	Financial assets		
(i)	Trade receivables	145.95	43.27
(ii)	Cash & Cash Equivalents	121.78	74.41
(iii)	Other Bank Balances	11.25	0.15
(iv)	Loans	87.56	61.41
(v)	Other financial assets	15.74	116.69
(c)	Current Tax assets(Net)	-	-
(d)	Other current assets	2.84	-
	<b>Total current assets</b>	<b>453.21</b>	<b>295.93</b>
	<b>Total assets</b>	<b>1,257.66</b>	<b>833.86</b>
B)	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
(a)	Equity Share Capital	504.02	473.63
(b)	Other Equity	440.54	341.73
	<b>Equity attributable to shareholder</b>	<b>944.56</b>	<b>815.36</b>
2	<b>Non current Liabilities</b>		
(a)	Financial liabilities		
(i)	Borrowings	-	3.10
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	5.18	0.96
	<b>Total non-current liabilities</b>	<b>5.18</b>	<b>4.06</b>
3	<b>Current Liabilities</b>		
(a)	Financial liabilities		
(i)	Borrowings	281.16	11.56
(ii)	Trade Payables		
	- total outstanding dues of micro and small enterprises		
	- total outstanding dues of creditors other than micro and small enterprises	14.63	-
(iii)	Other financial liabilities	7.32	1.25
(b)	Provisions		
(c)	Current Tax Liabilities(Net)	4.81	1.63
(d)	Other current Liabilities	-	-
	<b>Total current liabilities</b>	<b>307.92</b>	<b>14.44</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,257.66</b>	<b>833.86</b>

Place: Mohali.

Date: 24-05-2021.

For Jonjua Overseas Limited

Major Harjinder Singh Jonjua Retd.

Managing Director (DIN: 00898324)

**JONJUA OVERSEAS LIMITED**

Regd. Office : HM 228 PHASE 2 SAS NAGAR  
MOHALI PUNJAB 160056 IN  
CIN : L51909PB1993PLC013057

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS  
FOR THE HALF YEAR AND YEAR ENDED 31st MARCH 2021**

(Rs. in Lacs, Except EPS)

S.No.	PARTICULARS	HALF YEAR ENDED	HALF YEAR ENDED	HALF YEAR ENDED	YEAR ENDED	
		31.03.2021	30.09.2020	31.03.2020	31.03.2021	31.03.2020
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
1.	Revenue from Operations					
	Gross Sales	103.26	88.72	49.66	191.98	105.25
	Other Operating Revenue	0.00		0	0.00	0.00
	Total Revenue from Operations	103.26	88.72	49.66	191.98	105.25
	Other Income	8.58	9.13	9.25	17.71	14.00
	<b>Total Income</b>	<b>111.83</b>	<b>97.85</b>	<b>58.91</b>	<b>209.68</b>	<b>119.25</b>
2.	Expenses					
	(a) Cost of Materials consumed	18.03	23.85	4.44	41.88	8.84
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0	0	0.00	0.00
	(c) Employee benefits expense	5.13	8.73	14.2	13.86	20.54
	(d) Finance costs	0.34	0.41	0.51	0.75	1.07
	(e) Depreciation and amortization expense	9.70	15.28	17.58	24.98	32.87
	(f) Power, fuel etc.	0.00	0	0	0.00	0.00
	(g) Other expenses	27.53	24.37	19.18	51.90	33.02
	<b>Total Expenses</b>	<b>60.73</b>	<b>72.63</b>	<b>55.9</b>	<b>133.36</b>	<b>96.33</b>
3.	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>51.10</b>	<b>25.22</b>	<b>3.01</b>	<b>76.32</b>	<b>22.92</b>
4.	Exceptional items	0	0	0	0	0
5.	<b>Profit/(loss) before tax (3+4)</b>	<b>51.10</b>	<b>25.22</b>	<b>3.01</b>	<b>76.32</b>	<b>22.92</b>
6.	Tax Expense					
	- Current Tax	4.25	0.56	0.57	4.81	1.52
	- Deferred Tax	8.08	-4.87	-2.79	3.21	1.01
	- Tax of Earlier Years	0.00	0	0	0.00	0.00
7.	<b>Net Profit (5-6)</b>	<b>38.78</b>	<b>29.53</b>	<b>5.23</b>	<b>68.31</b>	<b>20.39</b>
8.	Other Comprehensive income					
	A (i) items that will not be reclassified to profit & loss	0.00	0.00	0	0.00	40.50
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0	0.00	0.00
	B (i) items that will be reclassified to profit & loss	0.00	0.00	0	0.00	0.00
	(ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0	0.00	0.00
9.	<b>Total comprehensive income (after tax) (7+8)</b>	<b>38.78</b>	<b>29.53</b>	<b>5.23</b>	<b>68.31</b>	<b>60.90</b>
10.	<b>Profit before interest, depreciation, tax and exceptional item (EBIDTA)</b>	<b>61.14</b>	<b>40.91</b>	<b>21.09</b>	<b>102.05</b>	<b>56.85</b>
11.	EPS (Rs. Per equity share)					
	Basic EPS	0.77	0.59	0.11	1.36	0.41
	Diluted EPS	0.77	0.59	0.11	1.36	0.41

PLACE: MOHALI  
DATE: 24/05/2021

For Jonjua Overseas Limited

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

**CASH FLOW STATEMENT FOR THE YEAR ENDING 31.03.2021**

<b>Particulars</b>	<b>Year Ended 31.03.2021</b>	<b>Year Ended 31.03.2020</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
PROFIT AFTER TAX	68,30,759	20,39,485
<b>ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	8,01,346	2,52,810
DEPRECIATION AND AMORTIZATION	28,73,064	30,02,033
FINANCE COSTS	74,857	1,08,520
LOSS (PROFIT) ON SALE OF FIXED ASSETS	-	-
INTEREST INCOME RECEIVED	(15,87,005)	(9,98,030)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>69,93,022</b>	<b>50,64,819</b>
<b>CHANGES IN OPERATING ASSETS AND LIABILITIES:</b>		
TRADE RECEIVABLES	(57,29,802)	(45,38,815)
OTHER RECEIVABLES	27,80,167	44,18,430
INVENTORY	(10,78,800)	(57,30,000)
PROVISIONS	-	-
SHORT TERM BORROWINGS	277,60,091	(8,00,445)
TRADE AND OTHER PAYABLES	(8,29,159)	28,99,459
<b>CASH GENERATED FROM OPERATIONS</b>	<b>318,95,519</b>	<b>13,11,447</b>
INCOME TAX PAID (NET)	1,51,686	1,63,145
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>317,43,832</b>	<b>11,48,303</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
NET PURCHASE OF FIXED ASSETS	-	(10,22,077)
CHANGE IN INVESTMENTS	(281,16,000)	(0)
INTEREST INCOME RECEIVED	15,87,005	9,98,030
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>(265,28,995)</b>	<b>(26,047)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
NET PROCEEDS FROM ISSUE OF EQUITY SHARES	-	-
PROCEEDS/(REPAYMENT) FROM LONG-TERM BORROWINGS	(1,65,755)	(1,44,568)
FINANCE COST	(74,857)	(1,08,520)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(2,40,612)</b>	<b>(2,51,078)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>49,74,225</b>	<b>8,71,177</b>
<b>OPENING CASH AND CASH EQUIVALENTS</b>	<b>83,27,789</b>	<b>74,56,612</b>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	<b>133,02,015</b>	<b>83,27,789</b>
<b>- Reconciliation of cash and cash equivalents as per the Cash flow statement</b>	<b>(Amt. in Rs.)</b>	<b>(Amt. in Rs.)</b>
	2020-21	2019-20
Cash and cash equivalents as per above comprise of the following:		
Cash and cash equivalents	133,02,015	83,27,789
Less : Earmarked balances	-	-
Balances as per statement of cash flows	<b>133,02,015</b>	<b>83,27,789</b>

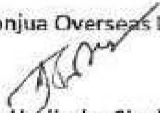
**Notes:**

- 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.

Place: Mohali.

Date: 24-05-2021.

For Jonjua Overseas Limited

  
Major Harjinder Singh Jonjua Retd.  
Managing Director (DIN: 00698324)