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A K DUBEY & CO
Chartered Accountants

Limited Review Report on Quarterly Unaudited Financial Results

Review Report to
The Board of Directors
J. J. Finance Corporation Limited

We have reviewed the accompanying statement of unaudited financial results of J. J. Finance Corporation Limited (the 'Company') for the quarter and half year ended 30th September, 2018 (the 'Statement'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 provides less assurance than an 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.

For A K Dubey & Co.
Chartered Accountants
FRN: - 329518E



[Signature]
CA Arun Kumar Dubey
Partner
Mem. No. - 057141

Place: Kolkata
Date: 08th November, 2018.

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Support Office: 86, Raja Basanta Roy Road, Kolkata - 700029; ☎ (91)(033)2465-5912; 4008-9349

Branch Office: 18, R N Tagore Road, P.O. - Berhampore, Dist. - Murshidabad, Berhampur - 742 101

C/o.: Maitra Lodge, Baruiipur Kachari Bazar, Bishalaxami Tala, Dist. - South 24 Parganas, Kolkata - 700 144

J. J. FINANCE CORPORATION LIMITED

Registered Office: 3C Park Plaza, 71 Park Street, Kolkata - 700016
 Tel : 033-22290000, E-mail : jfc@jfc.co.in, Website: www.jfc.co.in, CIN : L65921WB1982PLC035082
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED 30TH SEPTEMBER, 2018

₹ in lakh

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
I. Revenue from operations	23.32	18.28	74.38	41.60	88.53	116.61
II. Other Income	-	-	-	-	-	-
III. Total Revenue (I + II)	23.32	18.28	74.38	41.60	88.53	116.61
IV Expenses:						
(1) Changes in inventories of stock in trade	-	-	-	-	-	-
(2) Employee benefits expense	2.71	2.30	1.17	5.01	2.57	6.60
(3) Finance costs	-	-	-	-	-	-
(4) Depreciation & amortisation expense	0.20	0.21	0.20	0.41	0.41	0.83
(5) Other expenses	3.99	3.50	4.21	7.49	8.35	15.98
Total Expenses	6.90	6.01	5.58	12.91	11.33	23.41
V. Profit before exceptional and extraordinary items and tax (III - IV)	16.42	12.27	68.80	28.69	75.20	93.20
VI. Exceptional items	-	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	16.42	12.27	68.80	28.69	75.20	93.20
VIII. Extraordinary items	-	-	-	-	-	-
IX. Profit before tax (VII - VIII)	16.42	12.27	68.80	28.69	75.20	93.20
X. Tax Expenses:						
(1) Current Tax	3.20	2.40	12.80	5.60	14.40	18.07
(2) Deferred Tax	(0.06)	(0.01)	(0.05)	(0.07)	(0.73)	(0.83)
XI. Profit (Loss) for the period from continuing operations (VII-VIII)	13.28	9.88	56.05	23.16	61.53	75.96
XII. Profit(Loss) from discontinuing operations	-	-	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-	-	-
XIV. Profit(loss) from Discontinuing operations(after tax) (XII-XIII)	-	-	-	-	-	-
XV. Profit(Loss) for the period (XI + XIV)	13.28	9.88	56.05	23.16	61.53	75.96
XVI. Earnings per equity share						
(1) Basic	0.47	0.35	1.99	0.82	2.18	2.69
(2) Diluted	0.47	0.35	1.99	0.82	2.18	2.69



(Handwritten Signature)

J. J. FINANCE CORPORATION LIMITED

Registered Office: 3C Park Plaza, 71 Park Street, Kolkata-700016

Tel : 033 - 22296000, E-mail : jjfc@jjauto.org, Website: www.jjfc.co.in, CIN : L65921WB1982PLC035092

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2018

₹ in lakh

Particulars	As at 30.09.2018 Unaudited	As at 31.03.2018 Audited
A EQUITY AND LIABILITIES		
(1) Shareholders' fund		
(a) Share capital	282.00	282.00
(b) Reserves and surplus	332.57	309.72
Sub-total-Shareholders' funds	614.57	591.72
(2) Non-current liabilities		
(a) Deferred tax liabilities (Net)	3.64	3.71
Sub-total-Non-current liabilities	3.64	3.71
(3) Current liabilities:		
(a) Trade payables		
(i) Dues of micro enterprises & small enterprises	-	-
(ii) Dues of other than micro enterprises & small enterprises	1.48	0.70
(b) Other Current Liabilities	1.02	0.36
(c) Short term provisions	5.64	1.19
Sub-total-Current liabilities	8.14	2.25
TOTAL - EQUITY AND LIABILITIES	626.35	597.68
B ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	14.34	14.75
(b) Non - current investment	20.65	24.20
(c) Long Term loans and advances	18.09	18.09
Sub-total-Non-current assets	53.08	57.04
(2) Current Assets:		
(a) Trade receivable	16.78	8.91
(b) Cash and cash equivalents	1.19	101.41
(c) Short term loans and advances	526.58	387.80
(d) Other current assets	28.72	42.52
Sub-total-Current assets	573.27	540.64
TOTAL - ASSETS	626.35	597.68

Notes:

- 1) The above results have been reviewed and recommended by the Audit Committee and taken on record and approved at the meeting of the Board of Directors held on 08th November, 2018.
- 2) The Statutory Auditors of the Company have carried out the "Limited Review" of the results.
- 3) The Previous Year's /Period's figures have been regrouped /rearranged/recasted wherever necessary.

For and on behalf of the Board

Place : Kolkata
Date : 08th November, 2018



Anil Jhunjunwala
Anil Jhunjunwala
Director
DIN : 00128717



[Handwritten Signature]

J. J. FINANCE CORPORATION LIMITED



Registered Office: 3C, Park Plaza, 71, Park Street, Kolkata-700016
 Tel: 033-22296000, Fax: 033-2229-1089, e
 E-mail: jjfc@jjauto.org, Website: www.jjfc.co.in
 CIN: L65921WB1982PLC035092

EXTRACT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2018. (Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended	Half Year ended	Quarter ended
		30.09.2018	30.09.2018	30.09.2017
		Unaudited	Unaudited	Unaudited
1	Total income from operations	23.32	41.80	74.38
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	16.42	28.69	68.80
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	16.42	28.69	68.80
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	13.28	23.16	56.05
5	Equity Share Capital	282.00	282.00	282.00
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year			
7	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)			
	1. Basic:	0.47	0.82	1.99
	2. Diluted:	0.47	0.82	1.99

Note:

The above is an extract of the detailed format of the Un-audited Financial Results for the quarter and half year ended 30th September, 2018, filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Un-audited Financial Results are available on the websites of the CSE & BSE, where the shares of the Company are listed viz. www.cse-india.com & www.bseindia.com and are also available on the Company's website www.jjfc.co.in.

For and on behalf of the Board
J. J. Finance Corporation Limited

Sd/-

Anil Jhunjhunwala

Place : Kolkata

Date: The 08th day of November, 2018

Director (DIN: 00128717)

	(Unaudited)	(Unaudited)	(Audited)
61	653.03	648.08	1,345.88
62	23.70	24.01	77.65
	676.73	670.99	1,423.51
	136.10	129.57	118.72
	(267.31)	(355.82)	5.52
	(5.57)	-	(2.95)
	715.84	682.31	1,073.10
	28.94	52.69	49.02
	18.09	6.61	36.18
	140.13	272.54	336.86
	766.21	788.00	1,616.45
	(89.49)	(117.91)	(192.94)
	(89.49)	(117.91)	(192.94)
	(89.49)	(117.91)	(192.94)
	-	-	-
	-	-	18.84
	(89.49)	(117.91)	(211.78)
	(89.49)	(117.91)	(211.78)
	(23.88)	2.80	(47.77)
	(113.37)	(115.11)	(259.55)
	39.28	39.28	39.28
			1,773.33
	(28.86)	(29.30)	(53.92)
	(28.86)	(29.30)	(53.92)

with the recognition and measurement of intangible assets (as per Ind AS (IFRS) 38) and is managed as per the 'Goodwill Impairment Test' and 'Goodwill Segments' is not applicable.

at year end as the amount is not

and sale of tea and is managed as per the 'Goodwill Segments' is not applicable.

where necessary.

by the Board of Directors at its

AKHAT TEA COMPANY LIMITED
RAKESH MACWAN
 DIRECTOR
 DIN: 01328442

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