



A. K. DUBEY & CO.
Chartered Accountants

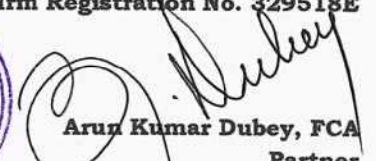
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
J. J. Finance Corporation Limited**

- (1) We have reviewed the accompanying statement of unaudited standalone financial results of **J. J. Finance Corporation Limited** (the 'Company') for the quarter ended **31-December-2023** and year to date from 01-April-2023 to 31-December-2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- (2) The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- (3) We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **A. K. DUBEY & CO.,**
Chartered Accountants
Firm Registration No. 329518E




Arun Kumar Dubey, FCA
Partner
Membership No. : 057141
UDIN : 24057141BKARWQ9904

Place: Kolkata
Date: 10-February-2024

J.J. FINANCE CORPORATION LIMITED

CIN : L65921WB1982PLC035092

Registered Office: Unit No. 14, 8th Floor, Premises No. IID/14, Action Area - IID, New Town, Rajarhat Kolkata - 700156

Tel: 033-66466646/22296000 Email: jjfc@jjauto.org Website: www.jjfc.co.in

(₹ In lacs except per share data)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2023

SL No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
	Revenue from Operations						
	Interest Income	10.80	11.14	10.56	32.62	22.17	34.36
	Dividend Income	0.56	0.55	0.25	1.28	5.45	5.67
	Others	11.04	1.61	2.54	12.65	7.88	-
I	Total Revenue from Operations	22.40	13.30	13.35	46.55	35.50	40.03
II	Other Income	-	-	-	-	-	1.43
III	Total Income (I + II)	22.40	13.30	13.35	46.55	35.50	41.46
	Expenses						
	Finance Costs	-	-	-	-	-	-
	Employee Benefits Expenses	4.30	4.61	2.96	12.54	9.98	12.90
	Depreciation, amortization and impairment	-	-	-	-	0.26	0.27
	Others expenses	2.47	2.59	1.50	7.97	6.01	8.91
IV	Total Expenses	6.77	7.20	4.46	20.51	16.25	22.08
V	Profit/(Loss) Before Exceptional Items & Tax	15.63	6.10	8.89	26.04	19.25	19.38
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) Before Tax (V-VI)	15.63	6.10	8.89	26.04	19.25	19.38
VIII	Less : Tax Expense						
	a) Current Tax	3.07	2.44	2.28	7.48	6.83	7.61
	b) Deferred Tax	(0.16)	1.23	0.00	1.20	(0.28)	3.64
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	12.72	2.43	6.61	17.36	12.70	8.13
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax Expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations (After Tax)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period	12.72	2.43	6.61	17.36	12.70	8.13
XIV	Other Comprehensive Income						
(A)	(i) Items that will not be reclassified to profit or loss						
	- Changes in fair value of Equity Instruments (specify items and amounts)	(0.05)	(0.10)	1.45	19.86	(4.47)	(17.25)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.18	0.10	(0.25)	(2.55)	0.66	2.45
	Subtotal (A)	0.13	0.00	1.20	17.31	(3.81)	(14.80)
(B)	(i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
	Other Comprehensive Income (A + B)	0.13	0.00	1.20	17.31	(3.81)	(14.80)
XV	Total Comprehensive Income for the period (XIII+XIV)	12.85	2.43	7.81	34.67	8.89	(6.67)
	Paid up Equity Share Capital (Face Value ₹ 10/- each)	282.00	282.00	282.00	282.00	282.00	282.00
XVI	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year						606.96
	Earning per equity share (Face Value ₹ 10/- each) (for continuing operations) (not annualised)						
	a) Basic	0.46	0.09	0.23	0.62	0.45	0.29
	b) Diluted	0.46	0.09	0.23	0.62	0.45	0.29
XVII	Earning per equity share (Face Value ₹ 10/- each) (for discontinuing operations)						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	Earning per equity share (Face Value ₹ 10/- each) (for continuing and discontinuing operations)(not annualised)						
	a) Basic	0.46	0.09	0.23	0.62	0.45	0.29
	b) Diluted	0.46	0.09	0.23	0.62	0.45	0.29

NOTES :

- The above financial results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee, Limited review by the Statutory Auditor and approved by the Board of Directors at their meetings held on 10th February, 2024. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- The Company is engaged primarily in the business of financing activities and accordingly separate segment reporting as per Indian Accounting Standard - 108 on "Operating Segments" is not applicable.
- Previous year's/quarter's/period's figures have been recasted/rearranged/regrouped wherever considered necessary.

Place: Kolkata
Date: 10th February, 2024


DUBEY & CO. S.S.
KOLKATA
CHARTERED ACCOUNTANTS


FOR J.J. FINANCE CORPORATION LIMITED
Head Office
Kolkata


Anil Jhunjhunwala
(Director)
DIN: 00128717

JSW signs MoU with Odisha for Rs 40,000 cr EV project

JSW Group has signed a Memorandum of Understanding (MoU) with the Government of Odisha for an investment of an estimated Rs 40,000 crore (EV) and EV project at an industrial park in Paradip in the state. The JSW group will set up a component refinery. The EV battery upper smelter manufacturing

weeks after the group's component plant in Cuttack in our district. Chief Minister Nayab marks a milestone in the state's journey towards excellence and growth. Powered by this initiative, Odisha will become a testament to the group's Electric industrial strategic move and commitment to and thereby, a key player in the state's development and prosperity. (PTI)

aid that this livelihood of

thousands of families and contribute to the socio-economic uplift of our region. It will also catalyse the growth of MSMEs, spurring the development of a vibrant ecosystem of ancillary industries. He also underscored that the project heralds Odisha's significant entry into the ever-growing automobile industry sector in India.. "Through our collaboration with JSW Group, we are setting the stage for a future where innovation drives our industrial growth, ensuring that the youth of Odisha have access to the skills and jobs that will define the next generation of economic development," he said. The project with an investment of Rs 40,000 crore, will help create over 10,000 jobs for the youth, marking a significant growth in employment generation in the state, an official statement said, adding that the project will also spur employment generation in ancillary and support services. It will catalyze MSME development, opening a plethora of opportunities in the auto component supply chain and services sector.

"JSW chose Odisha for its first EV unit for the state's stable leadership, state government's unparalleled support to industries, besides its resources and skill ecosystem. Odisha has all the potential to become a One Trillion Dollar economy", said Sajjan Jindal, Chairman, JSW Group.. Stating that the company's long-standing relationship with Odisha and its people forms the foundation of the new venture, Jindal said this project is a milestone in our journey, reflecting our commitment to the state's development and prosperity. (PTI)

Gold Bond price fixed at 2500/- per 10 gm scheme opens from Monday

of the week preceding the subscription period. The investors are compensated at a fixed rate of 2.50 per cent per annum payable semi-annually on the nominal value.

The maximum limit of subscription is 4 kg for individuals, 4 kg for HUF and 20 kg for trusts and similar entities per fiscal year. The tenor of the SGB will be eight years with an option of premature redemption after 5th year to be exercised on the date on which interest is

payable. The Reserve Bank of India issues the bonds on behalf of the Government of India. The bonds can be used as collateral for loans. Know Your Customer (KYC) norms will be the same as that for the purchase of physical gold. The sovereign gold bond scheme was launched in November 2015 with the objective to reduce the demand for physical gold and shift a part of the domestic savings -- used for the purchase of gold -- into financial savings. (PTI)

INVESCA SHARE SECURITIES LIMITED

Registered Office: 14, NETAJI SUBHASH ROAD, IST FLOOR, KOLKATA-700001.

CIN No. L65993WB1983PLC035717

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER

ENDED JUNE 30, 2023

(In Rs.)

SL. NO	PARTICULARS	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1.	Income :				
	Revenue from operations	-	-	-	-
	Other Income	307365	209298	149304	755776
2.	Expenses :				
	(1) Finance costs	-	-	-	-
	(ii) Employee benefits expenses	185042	450996	-	450996
	(iii) Depreciation	-	-	-	-
	(iv) Other Expenses	24370	76769	80286	370459
3.	Gross profit before tax	97953	(318467)	69018	(65679)
4.	Provision for Taxation	-	-	-	-
5.	Net profit/ loss	97953	(318467)	69018	(65679)
6.	Paid-up equity share capital	30490000	30490000	30490000	30490000
7.	Reserve excluding revaluation reserve	31408432	31408432	31474110	31408432
8.	Basic & diluted EPS	-	-	-	-
9.	Aggregate of Non- Promoter Shareholdings				
	- No. of Shares	1247000	1247000	1247000	1247000
	- % of Share holdings	40.899%	40.899%	40.899%	40.899%

NOTE:-

- These results have been taken on record by the Board of Directors held on 11/08/2023.
- Provision for tax will be done at the end of the year.
- No. of Investor grievances: nil

By order of the Board

INVESCA SHARE SECURITIES LIMITED

S/d-

(J.P.MODI)

Director

Date: 11/08/2023

Place: Kolkata

J.J. FINANCE CORPORATION LIMITED

CIN : L65921WB1982PLC035092

Registered Office: Unit No. 14, 8th Floor, Premises No. IID/14, Action Area - IID,

New Town, Rajarhat, Kolkata - 700156

Tel: 033-66466646/22296000 Email: jjfc@jjauto.org Website: www.jjfc.co.in

EXTRACT OF THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER &

NINE MONTHS ENDED DECEMBER 31, 2023 ₹ In lacs except per share data

Sl No.	Particulars	Quarter Ended			Nine Month Ended	
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)
1.	Total Income from Operations	22.40	13.30	13.35	46.55	35.50
2.	Net Profit/(Loss) for the period (Before Tax, Exceptional & Extraordinary Items)	15.63	6.10	8.89	26.04	19.25
3.	Net Profit/(Loss) for the period before tax (after Exceptional & Extraordinary Items)	15.63	6.10	8.89	26.04	19.25
4.	Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items)	12.72	2.43	6.61	17.36	12.70
5.	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)	12.85	2.43	7.81	34.67	8.89
6.	Paid up Equity Share Capital (Face Value ₹10/- each)	282.00	282.00	282.00	282.00	282.00
7.	Reserves excluding revaluation Reserves as per Balance Sheet of Previous Accounting year	-	-	-	-	-
8.	Earning Per Share (In ₹) of the face value of ₹10/- each (not annualised)					
	a) Basic	0.46	0.09	0.23	0.62	0.45
	b) Diluted	0.46	0.09	0.23	0.62	0.45

Notes:

- The above financial results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee, Limited review by the Statutory Auditor and approved by the Board of Directors at their meeting held on 10.02.2024. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- The above is an extract of the detailed format of Unaudited Financial Results for Quarter and Nine Months ended 31/12/2023 filed with the Stock Exchanges under regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015. The Financial Results are available on the Company's website viz. www.jjfc.co.in and on the website of Stock Exchanges i.e BSE Limited viz. www.bseindia.com and Calcutta Stock Exchange Limited viz. www.cse-india.com.

FOR J.J. FINANCE CORPORATION LIMITED

Sd/-

Anil Jhunjunwala

Director

Place: Kolkata

Date: 010.02.2024

DIN: 00128717

