

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 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 June 30, 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.

Place: Kolkata Date: 14-08-2023 For A K Dubey & Co. Chartered Accountants Firm Registration No. 329518E

> ZAHRAH TAHUR Partner

Membership No.- 062137

UDIN: 23062137BGWNAJ2846

Regd. Office: Fjord Tower, Flat # 19A2, 1925, Chakgaria, Hiland Park, Kolkata - 700094, 🖀 (91)(033) 4071-6096, 2462-6148, E-mail: akdubeyco@gmail.com

Support Office: 86, Raja Basanta Roy Road, Kolkata - 700029, 2 (91)(033) 2465-5912, 4008-9349

Branch Office: 133/1/A, Pilkhana Road, Ranibagan, Berhampore, Dist.: Murshidabad, Pin: 742101, West Bengal

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

#### 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

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SL			Quarter Ended		Year Ended
No.	Particulars	30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
	Revenue from Operations				- Allows - A
	Interest Income	10.68	12.19	3.05	34.3
	Dividend Income	0.17	0.22	0.17	5.6
	Others		(7.88)	0.82	
	Total Revenue from Operations	10.85	4.53	4.04	40.0
11	Other Income	-	1.43		1.4
Ш	Total Income (I + II)	10.85	5.96	4.04	41.4
	Expenses				
	Finance Costs				*
	Employee Benefits Expenses	3.63	2.92	3.26	12.9
	Depreciation, amortization and impairment	121	0.01	0.26	0.2
	Others expenses	2.91	2.90	2.01	8.9
IV	Total Expenses	6.54	5.83	5.53	22.0
V	Profit/(Loss) Before Exceptional Items & Tax	4.31	0.13	(1.49)	19.3
VI	Exceptional items				
VII	Profit/(Loss) Before Tax (V-VI)	4.31	0.13	(1.49)	19.3
VIII	Less : Tax Expense	100000		Z-MORE	
	a) Current Tax	1.97	0.78	1.02	7.6
	b) Deferred Tax	0.13	3.92	(0.28)	3.6
	Profit/(Loss) for the period from continuing operations (VII-				
IX	VIII)	2.21	(4.57)	(2.23)	8.1
X	Profit/(Loss) from discontinuing operations		-	- 1	2
ΧI	Tax Expenses of discontinued operations	2			
XII	Profit/(Loss) from discontinued operations (After Tax)				
XIII	Profit/(Loss) for the period	2.21	(4.57)	(2.23)	8.1
XIV	Other Comprehensive Income	4.41	(4.51)	(2.23)	0,1
(A)	(i) Items that will not be reclassified to profit or loss - Changes in fair value of Equity Instruments (specify items and amounts) (ii) Income tax relating to items that will not be reclassified to	20.01	(12.78)	(17.60)	(17.2
	profit or loss	(2.83)	1.79	2.74	2.4
	Subtotal (A)	17.18	(10.99)	(14.86)	(14.8
(B)	(i) Items that will be reclassified to profit or loss		(10.00)	(14.00)	(14.0
,	(specify items and amounts)	-			
	(ii) Income tax relating to items that will be reclassified to profit or				-
	loss			_ 1	_
	Subtotal (B)				
	Other Comprehensive Income (A + B)	17.18	(10.99)	(14.86)	(14.8
χV	Total Comprehensive Income for the period (XIII+XIV)	19.39	(15.56)	(17.09)	(6.6)
۸V	Paid up Equity Share Capital (Face Value ₹ 10/- each)	282.00	282.00	282.00	282.0
-	Reserves excluding Revaluation Reserves as per Balance Sheet of	202.00	202.00	202.00	202.0
	Previous Accounting year				ene n
χVI	Earning per equity share (Face Value ₹ 10/- each) (for				606.9
VVI.	continuing operations) (not annualised)			0	
-	the state of the s	0.00	(0.40)	(0.00)	
	a) Basic	0.08	(0.16)	(80.0)	0.2
XVII	b) Diluted	0.08	(0.16)	(80.0)	0.2
	Earning per equity share (Face Value ₹ 10/- each) (for discontinuing operations)				
	a) Basic			•	
	b) Diluted			-	
(VIII	Earning per equity share (Face Value ₹ 10/- each) (for continuing and discontinuing operations)(not annualised)				
	a) Basic	0.08	(0.16)	(80.0)	0.2
	b) Diluted	0.08	(0.16)	(0.08)	0.2

#### 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 14th August, 2023 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.
- 2 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.
- 3 The figures for the quarter ended 31st March 2023 represent balancing figures between the audited figures for the year ended 31st March 2023 and unaudited year to date figures upto 31st December 2022 which were subjected to limited review.

4 Previous period's figures have been recasted/rearranged/regrouped where ever necessary.

FOR J.J. FINANCE CORPORATION LIMITED

Place: Kolkata Date: 14th August, 2023 CORPORTION OFFICE OFFICE OFFICE OFFICE OFFICE OFFICE OFFICE OF THE ROTTON

Anil Jhunjhuhwala Director) DIN: 00128717 

### J.J. FINANCE CORPORATION LIMITED

CIN: L65921WB1982PLC035092

Registered Office: Unit No. 14, 8th Floor, Premises No. IID/14, Action Area-IID, NewTown, Rajarhat, Kolkata-700156 Tel: 033-66466646/22296000 Email: jifc@jjauto.org Website:www.jjfc.co.in

**EXTRACTOF THE UNAUDITED FINANCIAL RESULTS FOR THE** (₹In lacs) QUARTER ENDED JUNE 30, 2023

	Q0/11/12/12/18/28/00/12/00/20/20/20/20/20/20/20/20/20/20/20/20						
SI	Particulars		Year Ended				
No.		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)		
1.	Total Income from Operations	10.85	4.53	4.04	40.03		
2.	Net Profit/(Loss) for the period (Before Tax, Exceptional & Extraordinary Items)	4.31	0.13	(1.49)	19.38		
3.	Net Profit/(Loss) for the period before tax (after Exceptional & Extraordinary Items)		0.13	(1.49)	19.38		
4.	Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items)	2.21	(4.57)	(2.23)	8.13		
5.	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)		(15.56)	(17.09)	(6.67)		
	Paid up Equity Share Capital (Face Value₹10/- each)	282.00	282.00	282.00	282.00		
7.	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year	-	-	-	606.96		
	Earning Per Share (In₹) of the face value of₹10/- each (not annualised) a) Basic b) Diluted	0.08	(0.16)	(0.08)	0.29		

Notes: The above financial results have been reviewed by the Audit committee, 1. I he above financial results 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 14-08-2023. 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.

2. The above is an extract of the detailed format of Unaudited Financial

The above is an extract of the detailed format of Unaudited Financial Results for Quarter ended 30/06/2023 filed with the Stock Exchanges under the Stock of the Storegulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015. The Financial Results are available on the Company's website viz. www.jifc.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 Jhunjhunwala Director DIN: 00128717

Date: 14/08/2023

#### EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

	(Rs. in Lakh				
SI	Particulars	Quarter Ended 30.06.23	Quarter Ended 31.03.23	Ended	Year Ended 31.03.23
No		Unaudited	Audited	Unaudited	Audited
1	Total Income from Operations	2.93	2.96	2.92	11.98
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/ or Extraordinary items#)	(0.63)	0.02	0.05	0.17
3	Net Profit / (Loss) for the period before Tax (after Exceptional and/ or Extraordinary items #)	(0.63)	0.02	0.05	0.17
4	Net Profit / (Loss) for the period after Tax (after Exceptional and/ or Extraordinary items #)	(0.63)	0.03	0.05	0.18
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	0.75	(0.24)	(0.93)	0.17
6	Equity Share Capital	39.50	39.50	39.50	39.50
7	Reserves (excluding Revaluation Reserve)				92.36
8	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) Not Annualised				
	Basic	(0.16)	0.01	0.01	0.04
	Diluted	(0.16)	0.01	0.01	0.04

## The Company does not have Exceptional and Extraordinary items.

- # The Company does not nave exceptional and extraordinary items.
  Notes:
  1 The above is an extract of Un-audited Financial Results for the quarter ended on 30th June, 2023 filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the aforesaid Quarterly Financial Results are available on the website of CSE(www.cse-india.com) and on the Company's website(www.indo-ecc.com).
  2 These unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.08.2023.

By Order of the Board of Directors For Indo-Eco (India) Limited Sd/-

Jitendra Kumar Lohia Director DIN: 00259786

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Place: Kolkata Date: 14.08.2023

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Kolkata, Tuesday August 15, 2023 Arthik Lipi, Page-6

# অ্যান্বলেন্স পরিষেবার শুভ উদ্বোধন

হাজরা, কুলগাছিয়া, হাওড়া গ্ম গ্রামীণ হাওড়া জেলার উলুবেড়িয়া মহকুমার কুলগাছিয়ার আল ঠাবিব মানিকপুর (6) লিমিটেড অ্যান্বলেন্স প্রাইভেট পরিষেবার শুভ উদ্বোধন হল। অ্যাম্বলেন্স পরিষেবার শুভ উদ্বোধন করেন ফুরফুরা শরীফের পীরজাদা সিদ্দিকী। অ্যাস্থলেন্স ত্বহা পরিষেবার শুভ উদ্বোধন করে তুহা আল হাবিব সিদ্দিকী বলেন, প্রাইভেট লিমিটেড এর কর্ণধার সেখ রাহির আলি সাধারণ মানষের কথা চিন্তা ভাবনা করে অ্যাম্বলেন্স পরিষেবার সূচনা করে সমাজসেবা

ও মানসিকতার উজ্জ্বল দৃষ্টান্ত স্থাপন করলেন । তিনি আরও এই আগামী দিনে বলেন, পরিষেবা যাতে প্রতিটি জেলাতেই পৌঁছে যায় তার জন্য এই সংস্থা যেন উদ্যোগ গ্প্পহণ করেন। 💳 আল হাবিব প্রাইভেট লিমিটেড এর কর্ণধার সেখ রাহির আলি বলেন, কুলগাছিয়া হাইরোড সংলগ্ন এলাকা। কুলগাছিয়া, বীরশিবপুর, রামচন্দ্রপুর সহ হাইরোড সংলগ্ন এলাকায় প্রায়ই প্রতিদিনই দুর্ঘটনা ঘটে। এই অ্যাম্বলেন্স পরিষেবা দুর্ঘটনাগঞ্ধস্ত পাশাপাশি মানুষদের অন্যান্য

রোগীদের অনেক সাহায্যে আসবে । সেখ রাহির আলি আরো বলেন, এই অ্যান্থলেন্স পরিষেবা বর্তমানে হাওড়া জেলায় শুরু হচ্ছে। হাওড়া জেলায় মোট ৪৫০ টির ও বেশী ফ্রী অ্যাম্বলেন্স পরিষেবা থাকছে। এর পাশাপাশি প্রতিটি অঞ্চলে ৩ টি করে অ্যাম্বুলেন্সের ব্যবস্থা থাকছে। মেম্বার পিছু 500 টাকার রেজিস্ট্রেশনের উপরে বছরে ১০ বার ফ্রী অ্যান্থলেন্স পরিষেবা পাওয়া যাবে। এছাড়াও নির্দিষ্ট কয়েকটি ঔষধের দোকানে ঔষধ কেনার উপর ১৫ শতাংশ ছাড পাওয়া যাবে।

#### KANAK PROJECTS LIMITED

Regd. Office: KANAK BUILDING 41,Chowringhee Road, Kolkata- 700 071
CIN:L67020WB1979PLC031867
EMail: dlapkanak@gmail.com Website: www.kanakprojectsltd.com

Unaudited illiancial results for the quarter ended 50.06.2025							
					(₹	. in Lacs)	
Particulars		STANDALONE			CONSOLIDATED		
	Quarter		Year	Quarter		Year	
	Ended	Ended	Ended	Ended	Ended	Ended	
	30.06.2023			30.06.2023		31.03.2023	
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)	
Total Income from operations (net)	419.05	278.77	1,465.33	419.05	278.77	1,465.33	
Net Profit /(Loss) for the period before tax	243.52	(45.69)	(1,688.65)	239.29	(54.22)	(1,715.75)	
Net Profit /(Loss) for the period after tax	184.95	(39.35)	(1,414.82)	180.72	(47.88)	(1,441.92)	
Total Comprehensive Income for the period	186.19	(34.40)	(1,248.58)	181.96	(42.93)	(1,275.68)	
Equity Share Capital	445.24	445.24	445.24	445.24	445.24	445.24	
Reserves(excluding Revaluation Reserve) as shown							
in the audited Balance Sheet of Previous Year	-	-	9,571.38	-		9,827.25	
Earnings Per Share (of ₹10/- each)							
Basic:	4.15	(0.88)	(31.78)	4.06	(1.08)	(32.39)	
Diluted:	4.15	(0.88)	(31.78)	4.06	(1.08)	(32.39)	

#### NOTES:

The above is an extract of the detailed format of Quarterly Unaudited Financial Results filed with the Calcutta Stock Exchange Ltd. under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

from time to time.

The above unaudited results duly reviewed by the Audit Committee have been approved by the Board of Directors at their meeting held on 12th August, 2023 and the Auditors have performed limited review.

By Order of the Board For Kanak Projects Ltd. Sudhir Prakash Director

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Place: Kolkata Date: 12.08.2 12.08.2023

#### J.J. FINANCE CORPORATION LIMITED

CIN: L65921WB1982PLC035092

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

Tel: 033-6446646/22296000 Email: jifc@jjauto.org Website: www.jifc.co.in

EXTRACTOF THE UNAUDITED FINANCIAL RESULTS FOR THE							
QUARTER ENDED JUNE 30, 2023 (							
		Year Ended					
			30.06.2022 (Unaudited)	31.03.2023 (Audited)			
Total Income from Operations	10.85	4.53	4.04	40.03			
	4.31	0.13	(1.49)	19.38			
		0.13	(1.49)	19.38			
	2.21	(4.57)	(2.23)	8.13			
		(15.56)	(17.09)	(6.67)			
Paid up Equity Share Capital (Face Value₹10/- each)	282.00	282.00	282.00	282.00			
Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year	-	-	-	606.96			
Earning Per Share (In₹) of the face value of₹10/-each (not annualised) a) Basic b) Diluted	0.08 0.08	(0.16) (0.16)	(0.08) (0.08)	0.29 0.29			
	QUARTERE  Particulars  Total Income from Operations  Net Profit/(Loss) for the period (Before Tax, Exceptional & Extraordinary Items).  Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items).  Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items).  Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (Incomprehensive Income (after tax).  Paid up Equity Share Capital (Face Value ₹10-each).  Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year  Earning Per Share (In₹) of the face value of ₹10/-each (not annualised) a) Basic	QUARTER ENDED JUN  Particulars  30.06.2023 (Unaudited)  Total Income from Operations  Net Profit/(Loss) for the period (Before Tax, Exceptional & Extraordinary Items)  Net Profit/(Loss) for the period offere tax (after Exceptional & Extraordinary Items)  Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items)  Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items)  Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (Comprising Profit/(Loss) for the period (Comprising Profit/(Loss) for the period (Profit tax)  Total Comprehensive Income (after tax)  19.39  and other Comprehensive Income (after tax)  Paid up Equity Share Capital (Face Value ₹10-each)  Reserves as per Balance Sheet of Previous Accounting year  Earning Per Share (In₹) of the face value of ₹10-each (not annualised) a) Basic  0.08	QUARTER ENDED JUNE 30, 2023	Particulars			

Place: Kolkata

Date: 14/08/2023

- 1. The above financial results 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 14-08-2023. 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.
- 2. The above is an extract of the detailed format of Unaudited Financial Results for Quarter ended 30/06/2023 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

Anil Jhunjhunwala Director DIN: 00128717

# **ELECTRICALS AND ELECT**

CIN: L32301WB Registered Office: 159, Rabindra Kolkata-700007, We

STATEMENT OF UNAUDITED CONS FOR THE QUARTER ENI

. Particulars	Quar end 30.06.20 (Unaudi
Income	
(I) Revenue from operations (a) Interest income	
(b) Net gain on fair value change	10,892
(c) Other operating income	10,002
Total revenue from operations	10,892
(II) Other income	801
(III) Total Income (I+II)	11,693
(IV) Expenses	
(a) Finance costs	3,091
(b) Employee benefits expense	549
(c) Other expenses	167
(IV) Total expenses	3,807
Profit before exceptional items	
& tax	7,885
Exceptional items	
(V) Profit before tax (III-IV)	7,885
Tax expense:	

## M/S. SWATI PROJECTS LIMITED