A. K. DUBEY & CO.
Chartered Accountants

Independent Auditor's Report on Standalone Annual Financial Results of J. J. Finance Corporation Limited Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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

Opinion

(1) We have audited the accompanying standalone annual financial results ('the Statement') of **J. J. Finance Corporation Limited** ('the Company') for the year ended **31-March-2023**, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations , 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the Securities and Exchange Board of India ('SEBI') from time to time.

(2) In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) presents financial results in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations ; and

(ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net Profit after tax and other comprehensive loss and other financial information of the Company for the year ended 31-March-2023.

Basis for Opinion

(3) We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Group, and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone Financial Results for the year ended 31-March-2023 under the provisions of the Act and the Rules thereunder, and we

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Support Office : 86, Raja Basanta Roy Road, Kolkata – 700029; ☎ (91)(033) 2465-5912; 4008-9349
Branch Office : C/o. Maitra Lodge, Baruipur Kachari Bazar, Bishlalaxmi Tala, Dist.-South 24 Parganas, Kolkata-700144
133/1/A, Pilkhana Road, Ranibagan, Berhampore, Dist. Murshidabad, Pin-742101, West Bengal

have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Standalone Financial Results

(4) This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the year ended 31-March-2023, and interim financial information for the quarter ended 31-March-2023 being the balancing figure between audited figures in respect of the full financial year and the audited year to date figures up to the third quarter of the current financial year. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

(5) In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

(6) Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not

K DUBEY & CO. KOLKATA CHARTERED ACCOUNTANTS a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act , will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

(7) As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion , forgery , intentional omissions , misrepresentations , or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fail• presentation.

(8) Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and

DUBEY & CO. KOLKATA CHARTERED ACCOUNTANTS in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate to them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

(9) The Statement includes the results for the quarter ended 31-March-2023, being the balancing figures between the audited figures in respect of the full financial year and the published audited year- to-date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion is not modified in respect of this matter.

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

A K DUBEY & CO. KOLKATA CHARTERED ACCOUNTANTS

CA Arun Kumar Dubey
Partner
Membership No. 057141
UDIN : 23057141BGYBGF5136

Dated : 30-May-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

₹ In lacs

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31,2023

SL No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
	Revenue from Operations					
	Interest Income	12.19	10.56	2.92	34.36	33.58
	Dividend Income	0.22	0.25	0.06	5.67	0.31
	Others	(7.88)	2.54	(0.01)	-	6.54
I	**Total Revenue from Operations**	4.53	13.35	2.97	40.03	40.43
II	Other Income	1.43	-	5.55	1.43	5.62
III	**Total Income (I + II)**	5.96	13.35	8.52	41.46	46.05
	Expenses					
	Finance Costs	0.00	0.00	0.01	0.00	0.08
	Employee Benefits Expenses	2.92	2.96	2.80	12.90	11.06
	Depreciation, amortization and impairment	0.01	0.00	0.27	0.27	1.06
	Others expenses	2.90	1.50	2.72	8.91	8.74
IV	**Total Expenses**	5.83	4.46	5.80	22.08	20.94
V	**Profit/(Loss) Before Exceptional Items & Tax**	0.13	8.89	2.72	19.38	25.11
VI	Exceptional items	-	-	-	-	-
VII	**Profit/(Loss) Before Tax (V-VI)**	0.13	8.89	2.72	19.38	25.11
VIII	Less : Tax Expense					
	a) Current Tax	0.78	2.28	(0.03)	7.61	6.08
	b) Deferred Tax	3.92	0.00	(0.36)	3.64	(0.68)
	c) MAT Credit Entitlement	-		-	-	-
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	(4.57)	6.61	3.11	8.13	19.71
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**	(4.57)	6.61	3.11	8.13	19.71
XIV	**Other Comprehensive Income**					
(A)	(i) Items that will not be reclassified to profit or loss					
	- Changes in fair value of Equity Instruments	(12.78)	1.45	(4.63)	(17.25)	1.48
	(specify items and amounts)	-		-		
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.79	(0.25)	0.83	2.45	(0.12)
	Subtotal (A)	(10.99)	1.20	(3.80)	(14.80)	1.36
(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)	(10.99)	1.20	(3.80)	(14.80)	1.36
XV	**Total Comprehensive Income for the period (XIII+XIV)**	(15.56)	7.81	(0.69)	(6.67)	21.07
	Paid up Equity Share Capital (Face Value ₹ 10/- each)	282.00	282.00	282.00	282.00	282.00
	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year				606.96	689.98
XVI	**Earning per equity share (Face Value ₹ 10/- each) (for continuing operations) (not annualised)**					
	a) Basic	(0.16)	0.23	0.11	0.29	0.70
	b) Diluted	(0.16)	0.23	0.11	0.29	0.70
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	(0.16)	0.23	0.11	0.29	0.70
	b) Diluted	(0.16)	0.23	0.11	0.29	0.70

NOTES :

1 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, Audited by the Statutory Auditor and approved by the Board of Directors at their meetings held on **30/05/2023**. 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 last quarter are the balancing figures between the audited figures in respect of the full financial year upto 31st March and the published unaudited year- to-date figures up to 31st December.

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

DUBEY & CO. KOLKATA CHARTERED ACCOUNTANTS

J.J. FINANCE CORPORATION LTD. Head Office Kolkata

FOR J.J. FINANCE CORPORATION LIMITED

Place: Kolkata

Date: 30th May, 2023

Anil Jhunjhunwala

(Director)

DIN: 00128717

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

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2023		
Particulars	**As at 31.03.2023 (Audited)**	**As at 31.03.2022 (Audited)**
ASSETS		
Financial Assets		
Cash and Cash Equivalents	149.62	63.61
Receivables		
- Trade Receivables	7.04	15.64
- Other Receivables	31.13	30.22
Loans	397.10	153.00
Investment in Shares & Securities	147.90	409.53
Investment in Mutual Funds	139.64	344.74
Other Financial Assets	0.13	0.13
	872.56	**1,016.87**
Non-Financial Assets		
Current Tax Assets (Net)	-	1.24
Deferred Tax Assets (Net)	2.75	-
Property, Plant and Equipment	0.34	0.34
Right-to-use Asset	-	0.26
Other Non-Financial Assets	17.96	17.96
	21.05	**19.80**
Total Assets	**893.61**	**1,036.67**
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
- Trade Payables		
i) Total outstanding dues of micro enterprises and small enterprises	-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Lease Liability	-	0.30
Other Financial Liabilities	1.42	2.73
	1.42	**3.03**
Non-Financial Liabilities		
Provisions	2.31	1.61
Current Tax Liabilities (Net)	0.81	-
Deferred Tax Liabilities (Net)	-	59.98
Other Non-Financial Liabilities	0.11	0.07
	3.23	**61.66**
Equity		
Equity Share Capital	282.00	282.00
Other Equity	606.96	689.98
	888.96	**971.98**
Total Liabilities and Equity	**893.61**	**1,036.67**

FOR J.J. FINANCE CORPORATION LIMITED

A K DUBEY & CO. KOLKATA CHARTERED ACCOUNTANTS

J.J. FINANCE CORPORATION LTD. Head Office Kolkata

Place: Kolkata
Date: 30th May, 2023

Anil Jhunjhunwala
(Director)
DIN: 00128717

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₹ In lacs

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2023		
Particulars	**Year Ended**	
	As at 31.03.2023 (Audited)	**As at 31.3.2022 (Audited)**
A. Cash Flow from Operating Activity		
Net Profit before Tax and Extraordinary items	19.38	25.11
Adjusted for :		
Depreciation	0.26	1.06
Provision for Gratuity	0.10	0.16
Interest Income	(34.36)	(33.58)
Finance Cost on Lease Liability	0.00	0.08
(Profit)/Loss From Sale of Investment & Fixed Assets	0.33	(11.94)
Operating Profit before Working Capital Changes	**(14.29)**	**(19.11)**
Adjusted for :		
(Increase)/decrease in trade and other receivables	7.69	18.42
Increase/(decrease) in trade and other payables	(1.58)	(1.06)
Other Financial assets and other non-financial assets		0.71
Cash Generated from Operations	**(8.18)**	**(1.04)**
Direct Taxes paid (net of refund)	(5.55)	(14.15)
Net Cash Generated/(Used in) Operating Activities	**(13.73)**	**(15.19)**
B. Cash Flow From Investing Activities		
Purchase of Investment	(289.11)	(571.24)
Sale of Investment	598.60	193.93
Sale of Property, Plant & Equipment	-	7.00
Net Cash Generated/(used in) Investing Activity	**309.49**	**(370.31)**
C. Cash Flow from Financial Activities		
Loans Given	(867.60)	(385.00)
Loan Given Received Back	623.50	590.50
Interest Income	34.35	33.58
Finance Cost on Lease Liabilities	(0.00)	(0.08)
Net Cash Generated/(used in) Financing Activities	**(209.75)**	**239.00**
Net Increase/(Decrease) in Cash and cash Equivalent (A+B+C)	86.01	(146.50)
Cash And Cash Equivalents At The Beginning Of The Year	63.61	210.11
Cash And Cash Equivalents At The End Of The Year	**149.62**	**63.61**

FOR J.J. FINANCE CORPORATION LIMITED

A K DUBEY & CO. CHARTERED ACCOUNTANTS KOLKATA

J.J. FINANCE CORPORATION LTD. Head Office Kolkata

Place: Kolkata
Date: 30th May, 2023

Anil Jhunjhunwala
(Director)
DIN: 00128717

J. J. FINANCE CORPORATION LTD.

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Action Area - IID, New Town, Rajarhat, Kolkata - 700 156
CIN : L65921WB1982PLC035092

Tel : 6646 6646 / 2229 6000
E-mail : jjfc@jjauto.org
Website : www.jjfc.co.in

Date: 30.05.2023

To,
The Department of Corporate Services
Bombay Stock Exchange Limited
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai-400 001. India.

Dear Sir,

Sub:- Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In terms of the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI/ LAD-NRO/GN/2016-17/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declared that the Statutory Auditor of the Company, M/s. A K Dubey & Co., Chartered Accountants (Firm Registration No. 329518E), have issued the Audit Report with an unmodified opinion on the Annual Audited Financial Results of the Company for the financial year ended 31st March, 2023.

Please take the information on record and oblige.

Thanking you.

Yours faithfully,
For J. J. Finance Corporation Limited

Anujit Singh

Anujit Singh
Company Secretary and Compliance Officer
Mem. No.: A55516

C.C.: The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700 001

PORT SHIPPING COMPANY LIMITED

Regd. Office : 21, Strand Road, Kolkata - 700 001
Website: www.portshippingcompanylimited.com Email id: portshipping@bangurgroup.com
Phone No.: 033 - 22309601 CIN NO.L35111WB1906PLC001667

STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ENDED 31/03/2023

Sl No.	Particulars	Quarter Ended 31.03.2023 (Unaudited)	Quarter Ended 31.12.2022 (Unaudited)	Quarter Ended 31..03.2022 (Unaudited)	Year ended 31.03.2023 Audited	Year ended 31.03.2022 Audited
1.	Total Income from Operations	-	-	-		
2.	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(2.86)	0.04	3.09	(6.05)	2.82
3.	Net Profit/(Loss) for the period (before Tax, after Exceptional and/or Extraordinary items)	(2.70)	(0.08)	2.66	(5.49)	2.32
4.	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	(2.70)	(0.08)	2.66	(5.49)	2.32
5.	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax) and other comprehensive income (after tax)]	(2.70)	(0.08)	2.66	(5.49)	2.32
6.	Equity Share Capital	52.84	52.84	52.84	52.84	52.84
7.	Earnings Per Share (of Rs. 10 each) (Not Annualised)					
	a. Basic :	(0.51)	(0.02)	0.50	(1.04)	0.44
	b. Diluted :	(0.51)	(0.02)	0.50	(1.04)	0.44

Note:
1. The Above is an extract of the detailed format of Full Financial Results for Year ended 31.03.2023 and Quarterly Financial Results for quarter ended 31.03.2023 filed with the Stock Exchange under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the Full Financial Results and quarter results for 31.03.2023 are available on the Stock Exchange website (www.cse-india.com) and on the Company's website (www.portshippingcompanylimited.com)

For Port Shipping Company Limited
S.S. Damani
Director

Place: Kolkata
Date: 30.05.2023

J. A. FINANCE LIMITED

CIN - L65999WB1993PLC058703
7B, Kiran Shankar Roy Road, 1st Floor, Punwani Chambers, Kolkata-700001 (West Bengal)

Extract of Audited Financial Results for the Quarter & Year Ended March 31, 2023 (₹ in Lakhs)

Sl. No.	Particulars	Quarter Ended 31.03.2023 Audited	Quarter Ended 31.12.2022 Unaudited	Quarter Ended 31.03.2022 Audited	Year Ended 31.03.2023 Audited	Year Ended 31.03.2022 Audited
1.	Total Income from Operations (Net)	43.86	57.83	54.68	217.86	214.47
2.	Net Profit / (Loss) from ordinary activities after tax	(11.89)	17.48	5.86	40.55	169.69
3.	Net Profit / (Loss) for the period after tax (after extraordinary items)	(11.89)	17.48	5.86	40.55	169.69
4.	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and other comprehensive income (after tax)	(14.47)	17.48	(110.96)	32.88	101.61
5.	Equity Share Capital (Face value of ₹10/- each)	1,064.87	1,064.87	1,064.87	1,064.87	1,064.87
6.	Other Equity as shown in Audited Balance Sheet of the previous year	825.09	792.10	792.10	825.09	792.10
7.	Earnings Per Share (for continuing & discontinued operations)(of ₹10/- each)					
	Basic :	0.38	0.16	1.49	0.38	1.49
	Diluted :	0.38	0.16	1.49	0.38	1.49

Notes :

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

The above Financial Results have been reviewed by the Audit committee and on its recommendation have been approved by Board of Directors at its meetings held on May 30, 2023.

The Company is Primarily engaged in the business of financing and there are no separate reportable segments identified as per Ind AS 108 - Segment Reporting.

The figure for the previous quarter/period have been regrouped/rearranged wherever necessary to conform to the current period presentation.

For and on behalf of Board of Directors of
J.A. Finance Ltd.
Sd/- **Akshay Goyal**
Managing Director
DIN - 00201393

Place : Jamshedpur
Date : 30.05.2023

APL METALS LIMITED

CIN : L24224WB1948PLC017455 | Ph : 033-2465 2433/34; Fax : 033 2465 0925
Registered Office : 18/1A, Hindustan Road, Kolkata-700029,
E-mail : aplcalcutta@rediffmail.com; Website : www.aplmetalsltd.com

Extract of Audited Standalone Financial Results for the Quarter/year ended 31st March, 2023 (₹ in Lakhs except EPS)

Sl. No.	PARTICULARS	Current Quarter Ended 31.03.2023	Year to-date for 12 Months Ended 31.03.2023	Corresponding Quarter ended of the Previous year 31.03.2022
1	Total Income from Operation (Net)	14842.72	73666.57	72467.78
2	Net Profit/(Loss) for the period before Tax and Exceptional Item	117.92	433.37	664.74
3	Exceptional Item	-	-	-
4	Net Profit/(Loss) for the period before Tax	117.92	433.37	664.74
5	Net Profit/(Loss) for the period after Tax	17.27	253.32	495.74
6	Total Comprehensive Income/(Loss)	-7.7	189.15	443.70
7	Equity Share Capital (Face Value - ₹10/- each)	1072.09	1072.09	1072.09
8	Other Equity	-	1576.70	1387.55
		Rupees	**Rupees**	**Rupees**
9	Earning Per Equity Share of ₹10/- each - Rupees not annualised	0.16	2.36	4.62

Notes :
1. The above is an Extract of detailed format of Quarterly Financial Results of the Company filed to the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Full Format of quarterly financial results are available on the Website of the Company at www.aplmetalsltd.com and on the website of the Stock Exchange at www.cse-india.com.
2. Previous Period figures have been regrouped/rearranged wherever necessary.

By Order of the Board
For APL METALS LIMITED
Sd/- **Sanjiv Nandan Sahaya**
Managing Director
(DIN - 00019420)

Place : Kolkata
Date : 29th May, 2023

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023

(₹In lacs)

Sl No.	Particulars	Quarter Ended 31.03.2023 (Audited)	Quarter Ended 31.12.2022 (Unaudited)	Quarter Ended 31.03.2022 (Audited)	Year Ended 31.03.2023 (Audited)	Year Ended 31.03.2022 (Audited)
1.	Total Income from Operations	4.53	13.35	2.97	40.03	40.43
2.	Net Profit/(Loss) for the period (Before Tax, Exceptional & Extraordinary Items)	0.13	8.89	2.72	19.38	25.11
3.	Net Profit/(Loss) for the period before tax (after Exceptional & Extraordinary Items)	0.13	8.89	2.72	19.38	25.11
4.	Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items)	(4.57)	6.61	3.11	8.13	19.71
5.	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)	(15.56)	7.81	(0.69)	(6.67)	21.07
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	-	-	-	606.96	689.98
8.	Earning Per Share (In ₹) of the face value of ₹10/- each (not annualised)					
	a) Basic	(0.16)	0.23	0.11	0.29	0.70
	b) Diluted	(0.16)	0.23	0.11	0.29	0.70

Notes:
1. The above financial results have been reviewed by the Audit committee, audited by the Statutory Auditor and approved by the Board of Directors at their meeting held on 30/05/2023. 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 Audited Financial Results for Quarter & Year ended 31/03/2023 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 Jhunjhunwala
Director
DIN: 00128717

Place: Kolkata
Date: 30/05/2023

Biotech (India) Ltd

জে এ ফিনান্স লিমিটেড

CIN: L65999WB1993PLC058703

রেজি: অফিস: ৭বি, কিরণ শঙ্কর রায় রোড, **১তম, পুনওয়ানি চেম্বারস্ কলকাতা-৭০০ ০০১ (পঃবঃ)**

৩১ মার্চ,২০২৩ সমাপ্ত ত্রৈমাসিকের এবং বছরের নিরীক্ষিত আর্থিক ফলাফল বিবরণী (লক্ষ্য টাকায়)

ক্রমিক সংখ্যা	বিবরণ	সমাপ্ত তিন মাস			সমাপ্ত বছর	
		৩১-০৩-২০২৩ নিরীক্ষিত	৩১-১২-২০২২ অনিরীক্ষিত	৩১-০৩-২০২২ নিরীক্ষিত	৩১-০৩-২০২৩ নিরীক্ষিত	৩০-০৩-২০২২ নিরীক্ষিত
১.	কাজের থেকে আয় (নিট)	৪৩.৮৬	৫৭.৮৩	৫৪.৬৮	২১৭.৮৬	২১৪.৪৭
২.	নিট লাভ/(ক্ষতি) সাধারণ বিষয়ের করেরপূর্বেলাভ	(১১.৮৯)	১৭.৪৮	৫.৮৬	৪০.৫৫	১৬৯.৬৯
৩.	নিট লাভ/(ক্ষতি) সাধারণ বিষয়ের করের পরের (অতিরিক্ত বিষয়সমূহেরপরে)	(১১.৮৯)	১৭.৪৮	৫.৮৬	৪০.৫৫	১৬৯.৬৯
৪.	মোট তুলনীয় আয় সময়কালীন (লাভক্ষতি হিসাব সময়কালীন এবং তুলনীয় আয় করের পরে)	(১৪.৪৭)	১৭.৪৮	(১১০.৯৬)	৩২.৮৮	১০১.৬১
৫.	আদায়দত্ত ইক্যুইটি শেয়ার (প্রতিটি শেয়ারের মূল্য ১০ টাকা	১,০৬৪.৮৭	১,০৬৪.৮৭	১,০৬৪.৮৭	১,০৬৪.৮৭	১,০৬৪.৮৭
৬.	দেখানো অন্যান্য ইক্যুইটি নিরীক্ষিত মধ্যে বিগত বছরের ব্যালান্সসিট	৮২৫.০৯	৭৯২.১০	৭৯২.১০	৮২৫.০৯	৭৯২.১০
৭.	শেয়ারপ্রতি আয় (অতিরিক্ত বিষয়েরসমূহের পূর্বে) (প্রতিটি মূল্য ১০ টাকা)					
	মূল :	০.৩৮	০.১৬	১.৪৯	০.৩৮	১.৪৯
	মিশ্র	০.৩৮	০.১৬	১.৪৯	০.৩৮	১.৪৯

দ্রষ্টব্য :

উপরিউক্ত আর্থিক ফলাফলের বিবরণী ফরম্যাট অনুসারে সমাপ্ত তিন মাসের নির্ধারণ করা হয়েছে স্টক এক্সচেঞ্জের রেগুলেশন ৩৩ অফ দি সেবি (ক্ষেত্রীয় দায় ও ব্যাখ্যামূলক বিবরণী) রেগুলেশন ২০১৫ অনুসারে।

৩০ মে ২০২৩ তারিখে সমাপ্ত ত্রৈমাসিকের আর্থিক ফলাফলের বিবরণী কোম্পানির বিধিবদ্ধ নিরীক্ষকদ্বারা পর্যালোচিত ও পরিচালকবর্গের সভায় গৃহীত।

কোম্পানি একটি মাত্র প্রাথমিক ক্ষেত্রে নিযুক্ত সেই কারণে ক্ষেত্রভিত্তিক ফলাফল আইএনডিএএস ১০৮ প্রযোজ্য নয়।

পূর্ববর্তী ত্রৈমাসিক/সময়ের অর্থাঙ্কগুলি প্রয়োজন অনুসারে পুনঃসজ্জিত ও পুনঃমুদ্রিত করা হয়েছে।

বোর্ডের আদেশানুসারে
জে এ ফিনান্স লিমিটেড
স্বাঃ/- অক্ষয় গোয়েল
ম্যানেজিং ডিরেক্টর
DIN : 00201393

স্থান :জামশেদপুর
তারিখ : ৩০.০৫.২০২৩

PORT SHIPPING COMPANY LIMITED

Regd. Office : 21, Strand Road, Kolkata - 700 001
Website: www.portshippingcompanylimited.com Email id: portshipping@bangurgroup.com
Phone No.: 033 - 22309601 CIN NO.L35111WB1906PLC001667

STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ENDED 31/03/2023

Sl No.	Particulars	Quarter Ended 31.03.2023 (Unaudited)	Quarter Ended 31.12.2022 (Unaudited)	Quarter Ended 31..03.2022 (Unaudited)	Year ended 31.03.2023 Audited	Year ended 31.03.2022 Audited
1.	Total Income from Operations	-	-	-		
2.	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(2.86)	0.04	3.09	(6.05)	2.82
3.	Net Profit/(Loss) for the period (before Tax, after Exceptional and/or Extraordinary items)	(2.70)	(0.08)	2.66	(5.49)	2.32
4.	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	(2.70)	(0.08)	2.66	(5.49)	2.32
5.	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax) and other comprehensive income (after tax)]	(2.70)	(0.08)	2.66	(5.49)	2.32
6.	Equity Share Capital	52.84	52.84	52.84	52.84	52.84
7.	Earnings Per Share (of Rs. 10 each) (Not Annualised)					
	a. Basic :	(0.51)	(0.02)	0.50	(1.04)	0.44
	b. Diluted :	(0.51)	(0.02)	0.50	(1.04)	0.44

Note:

1. The Above is an extract of the detailed format of Full Financial Results for Year ended 31.03.2023 and Quarterly Financial Results for quarter ended 31.03.2023 filed with the Stock Exchange under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015. The full format of the Full Financial Results and quarter results for 31.03.2023 are available on the Stock Exchange website (www.cse-india.com) and on the Company's website (www.portshippingcompanylimited.com)

For Port Shipping Company Limited
S.S. Damani
Director

Place: Kolkata
Date: 30.05.2023

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023

(₹In lacs)

Sl No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1.	Total Income from Operations	4.53	13.35	2.97	40.03	40.43
2.	Net Profit/(Loss) for the period (Before Tax, Exceptional & Extraordinary Items)	0.13	8.89	2.72	19.38	25.11
3.	Net Profit/(Loss) for the period before tax (after Exceptional & Extraordinary Items)	0.13	8.89	2.72	19.38	25.11
4.	Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items)	(4.57)	6.61	3.11	8.13	19.71
5.	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)	(15.56)	7.81	(0.69)	(6.67)	21.07
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	-	-	-	606.96	689.98
8.	Earning Per Share (In₹) of the face value of₹10/- each (not annualised)					
	a) Basic	(0.16)	0.23	0.11	0.29	0.70
	b) Diluted	(0.16)	0.23	0.11	0.29	0.70

Notes:

1. The above financial results have been reviewed by the Audit committee, audited by the Statutory Auditor and approved by the Board of Directors at their meeting held on 30/05/2023. 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 Audited Financial Results for Quarter & Year ended 31/03/2023 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 Jhunjhunwala
Director
DIN: 00128717

Place: Kolkata
Date: 30/05/2023

কিনোচি ৫-স্টার হেভি
ডিউটি পো এয়ার

টৈসভা নি

শিলিগুড়ি ঃ আদিত্য বি
লিমিটেডর অন্তর্গত শি
ট্র্যাডিশনাল পোশাকের
টৈসভা । শহরের প্রধান
রোডের ট্রেডিয়ামে অবস্থি
বিভিন্ন অনুষ্ঠানের জ
পোশাকের একটি এক্সক্লু
বর্গফুট এলাকা জুড়ে বিস্তৃ
গ্রীষ্মকালের জন্য অত্যা
পুরুষদের কথা মাথায়
কালেকশনের একটি রেঞ্জ
দ্য পার্ল কালেকশন রে

InterGlobe FINANCE LTD

বিবরণ

মোট আয় কাজের থেকে
নিট লাভ/(ক্ষতি) সময়কালীন (ক
এবং/অথবা ব্যতিক্রমী বিষয়)
নিট লাভ/(ক্ষতি) সময়কালীন কর
নিট লাভ/(ক্ষতি) সময়কালীন কর
(ব্যতিক্রমী বিষয়ের পরে এবং/অ
মোট তুলনীয় আয় সময়কালীন [তু
সময়কালীন (করের পরে) এবং অ
(করের পরে)]
ইক্যুইটি শেয়ার মূলধন
শেয়ার প্রতি আয় (প্রতিটির মূল্য ১
মূল এবং মিশ্র (টাকা)

* ইপিএস ব্যতীত যা নির্ধারিত করা

নিরীক্ষিত আর্থিক ফলাফলের দ্রষ্টব্য

১. উপরিউক্ত ৩১ মার্চ, ২০২৩ তারি
পরিচালকবর্গের সভায় অনুমোদি

দ্রষ্টব্য : উক্ত ত্রৈমাসিক ও বছরের আর্থি
স্টক এক্সচেঞ্জগুলিতে দাখিল করা হয়ে
ও www.cse-india.com এ

স্থান : কলকাতা
তারিখ : ২৯ মে, ২০২৩

CIN : L67120WB1991PLC053

৩১ মার্চ, ২০২৩ তারিখে সমাপ্ত

ক্র. নং	বিবরণ
১.	রাজস্ব থেকে আয়
২.	অন্যান্য আয়
৩.	মোট আয় (১+২)
৪.	ব্যয়
	(ক) শেয়ার ব্যবসায় মূল্য পরিবর্তন
	(খ) কর্মীদের সুবিধার্থে ব্যয়
	(গ) অন্যান্য ব্যয়
	মোট ব্যয়
৫.	লাভ করের পূর্বে (৩-৪)
৬.	আয় কর ব্যয় :
	- চলতি কর চার্জ/(ক্রেডিট)
	- বিলম্বিত কর চার্জ (ক্রেডিট)
	- আয়কর পূর্ববর্তী বছরের
	মোট কর ব্যয়
৭.	লাভ বছরের (৫-৬)
৮	অন্যান্য তুলনীয় আয়
	(নিট কর ব্যয়) লাভ ও ক্ষতির বিষয় পুনর্সজ্জিত দেখানো হয়নি
	(i) কর্মী সুবিধাকালীন বিষয়
	(ii) ইক্যুইটি যন্ত্রাংশ প্রকৃতি মূল্যায়ণ
	-এফভিওসিআই ইক্যুইটি যন্ত্রাংশ লাভ/ক্ষতি বিক্রয়
	- লাভ/(ক্ষতি) বিক্রয়ের এফভিওসিআই ইক্যুইটি যন্ত্রাংশের ক্ষেত্রে
	(iii) আয়কর (চার্জ/ক্রেডিট সম্পর্কিত বিষয় পূনর্সজ্জিত করা হয়েছে লাভ/ক্ষতির বিবরণী পৃথকভাবে দেখানো হয়েছে -
	অন্যান্য তুলনীয় আয় বছরের, নিট কর
৯	মোট তুলনীয় আয় বছরের (৭+৮)
	লাভ আকর্ষণীয় বিষয়:
	- মালিক সিদ্ধা ভেঞ্চার্স লিমিটেড
	- অ-নিয়ন্ত্রিণ সুদ অন্যান্য তুলনীয় আয়
	মোট তুলনীয় আয় আকর্ষণীয় :
	- মালিক সিদ্ধা ভেঞ্চার্স লিমিটেড
	-অনিয়ন্ত্রিত সুদ
	মোট তুলনীয় আয় আকর্ষণীয় :
	- মালিক সিদ্ধা ভেঞ্চার্স লিমিটেড
	-অনিয়ন্ত্রিত সুদ
১০	আদায়দত্ত ইক্যুইটি শেয়ার মূলধন (প্রতিটির মূল্য ১০টাকা)
১১	অন্যান্য ইক্যুইটি
	শেয়ার প্রতি আয়
১২	মূল এবং মিশ্র আয় (প্রতিটি শেয়ারের)

দ্রষ্টব্য :

১. উপরিউক্ত আর্থিক ফলাফলের বিবরণী ৩১ মার্চ
কোম্পানিজ (ইন্ডিয়ান অ্যাকাউন্টিং স্ট্যান্ডার্ড) রু
৩১ মার্চ, ২০২৩ তারিখে অনুষ্ঠিত পরিচালকব
২. উপরিউক্ত ফলাফল ৩১ মার্চ, ২০২৩ তারিখে
এএস ১০৮ প্রযোজন্য নয়।
৩. চলতি সময়কালে ব্যতিক্রমী বিষয়সমূহ দেখানে
৪. ৩১ মার্চ, ২০২৩ ও ৩১ মার্চ, ২০২২ তারিখে স
৫. পূর্ববর্তী বছরের অর্থাঙ্ক/সময়ের প্রয়োজনানুসা

স্থান : কলকাতা
তারিখ : ৩০ মে, ২০২৩

টেকনিক্যাল অ্যা

CIN :