

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

We have reviewed the accompanying statement of unaudited standalone financial results of J.J Finance Corporation Limited (the 'Company') for the quarter ended December 31, 2019 and year to date from April 1, 2019 to December 31, 2019 (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 (the "Listing Regulations").

The Statement, which is the responsibility of Company's Management and approved by the Company's Board of Directors, has been prepared 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. Our responsibility is to express a conclusion on the Statement based on our review.

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, and it 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.

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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, 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. 3295181

UBEY

KOLKATA

CA Arun Kumar Dubey

Partner

Membership No.- 057141

UDIN: 20057141AAAAAN6612

Place: Kolkata

Date: 13th February, 2020

Regd. Off.: 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; (91)(033) 2465-5912; 4008-9349

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

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

		Quarter Ended			Nine Mont	hs Ended
ic.	Particulars	31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)
	Revenue from Operations		Zelevinie i w			
	Interest Income	12.32	12.43	13.18	36.49	39.4
	Dividend Income		0.01	18	0.01	0.0
	Rental Income	*	1 €	II#	3 4 0 0	120
	Fees and commission Income	* 1			-	
	Net gain on fair value changes			0.50	188	+
	Net gain on derecognition of financial instruments under amortised cost					
	category	* 1		5.7%	:#s	
	Sale of products(including Excise Duty)		×*		*0.5	
	Sale of services		840	129	(4)	-
	Others (Electricity Generation)	(0.13)	7.19	0.60	10.15	12.3
	Total Revenue from Operations	12.19	19.63	13.78	46.65	51.8
	Other Income	-				
	Total Income (I + II)	12.19	19.63	13.78	46.65	51.8
	Expenses					
	Finance Costs		2.5	(e)	:•s	-
	Fees and commission expense	-	-	-	140	-
	Net loss on fair value changes	a	275		5 7 8	:=:
	Not loss on descensition of figure in instruments under amount and and anti-					
	Net loss on derecognition of financial instruments under amortised cost category Impairment on financial instruments	-	*	155		
	를 가게 하는 것이 있는 것이 있는 것이 있다면 하는 것이 없는 사람들이 되었다면 하는 것이 되었다면 하다.	-				
	Cost of materials consumed	- 1	343	정말의	321	-
	Purchases of Stock-in-trade		876	8.20	98.3	-
	Changes in Inventories of finished goods, stock-in-trade and work-in- progress			55	456	
	Employee Benefits Expenses	2.34	2.57	3.02	7.36	8.0
	Depreciation, amortization and impairment	0.21	0.20	0.21	0.62	0.6
_	Others expenses	4.37	4.19	5.61	13.30	13.1
_	Total Expenses	6.92	6.96	8.84	21.28	21.8
_	Profit/(Loss) Before Exceptional & extra ordinary Items & Tax	5.27	12.67	4.94	25.37	30.0
	Exceptional items	-	-		-	
II	Profit/(Loss) Before Tax (V-VI)	5.27	12.67	4.94	25.37	30.0
Ш	Less : Tax Expense					
	a) Current Tax	1.00	2.29	1.05	4.79	6.6
	b) Deferred Tax	(0.18)	(0.82)	(0.04)	(1.00)	(0.1
	Profit/(Loss) for the period from continuing operations	4.45	11.20	3.93	21.58	23.0
	Profit/(Loss) from discontinuing operations	-			•	
	Tax Expenses of discontinued operations	-	-			-
1	Profit/(Loss) from discontinued operations (After Tax)			-	-	-
11	Profit/(Loss) for the period	4.45	11.20	3.93	21.58	23.
V	Other Comprehensive Income					
.)	(i) Items that will not be reclassified to profit or loss					
	- Equity instruments through other comprehensive income	0.0038	(0.010)	(0.038)	(0.005)	(0.07
	(specify items and amounts)					
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.0004)	0.001	0.004	0.001	0.00
	Subtotal (A)	0.003	(0.009)	(0.034)	(0.004)	(0.00
3)	(i) Items that will be reclassified to profit or loss		100			
	(specify items and amounts)			Ø € 8	i n	
	(ii) Income tax relating to items that will be reclassified to profit or loss					
	Subtotal (B)	- 5	(5)	TO THE		
	Other Comprehensive Income (A + B)	0.003	(0.009)	(0.034)	(0.004)	(0.06
V	Total Comprehensive Income for the period (XIII+XIV)	4.45	11.19	3.90	21.58	23.4
	Paid up Equity Share Capital (Face Value `10/- each)	282.00	282.00	282.00	282.00	282.
	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous					
	Accounting year			1-6		





XVI	Earning per equity share (Face Value ` 10/- each) (for continuing operations) (not annualised)					
	a) Basic	0.16	0.40	0.14	0.77	0.83
	b) Diluted	0.16	0.40	0.14	0.77	0.83
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	0.40	0.14	0.77	0.83
	b) Diluted	0.16	0.40	0.14	0.77	0.83

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 limited review by the Statutory Auditor and approved by the Board of Directors at their meetings held on 13/02/2020. 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 financial results pertaining to quarter/nine months ended 31st December 2018 is reinstated/recasted to be in Ind-AS complaint as per paragraph 32 of Ind AS 101 First Time Adoption of Indian Accounting Standard. Accordingly, the reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS is given below

Particulars	Quarter Ended 31.12.2018 (Unaudited)	Nine Months Ended 31.12.2018 (Unaudited)
Profit/(Loss) after tax as per previous Indian GAAP	3.93	27.09
Adjustments on account of application of Ind-AS:		
Fair Valuation of Equity Instruments (Quoted)	-	(3.61)
Expected Credit Loss		
Tax Effect on Ind-AS Adjustments		(0.01)
Changes in Deferred Tax	0.00	0.06
Net Profit/(Loss) as per Ind AS	3.93	23.53
Other Comprehensive Income	(0.03)	(0.06)
Total Comprehensive Income/(Loss) as per Ind-AS	3.90	23.47

- 3 A new section 115BAA was inserted in the Income Tax Act 1961 by the government of India on September 20,2019 vide The Taxation Law (Amendment) Ordinance, 2019 which provides an option to companies for paying income tax at reduced rates in accordance with the provisions/ conditions defined in the said section. The company is in the process of evaluating the impact of this ordinance and has continued to apply the earlier provisions as at December 31,2019.
- 4 Company's operations mainly consist of Finance & Electricty Generation through Wind Power Mill. Segment Wise Revenue, Results & Capital Employed is separately annexed.

5 Previous period's figures have been recast where ever necessary.

Place: Kolkata

Date: 13th February, 2020

FOR J.J. FINANCE CORPORATION LIMITED

Head Office

mil Dhunjhunwala (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

Segment wise revenue, results, assets and liabilities for the Quarter & Nine Months ended on 31st December 2019

						₹ In lacs
SI. No.	PARTICULARS	Quarter Ended 31/12/2019 (Unaudited)	Quarter Ended 30/09/2019 (Unaudited)	Quarter Ended 31/12/2018 (Unaudited)	Nine months Ended 31/12/2019 (Unaudited)	Nine months Ended 31/12/2018 (Unaudited)
1	Segment Revenue (Net Sale / Income					
	from Operation) a) Segment - Finance Business	12.32	12.44	12.10	26.50	
		THE STATE OF THE S	0777845414 2540024	13.18	36.50	39.4
	b) Segment - Electricity Generation	(0.13)	7.19	0.60	10.15	12.38
	Total	12.19	19.63	13.78	46.65	51.83
	Less: Inter Segment Revenue	3#		1324		-
	Net Sale / Income from Operation	12.19	19.63	13.78	46.65	51.83
2	Segment Results [Profit/(Loss)] before Tax and Finance Cost from each Segment		respectation.	77.51.794.2		
	a) Segment - Finance Business	9.98	9.87	10.16	29.14	31.4
	b) Segment - Electricity Generation	(2.17)	4.74	(2.82)	2.72	4.4
	Total	7.81	14.61	7.34	31.86	35.8
	Less: i. Finance cost	3 <u>2</u> 2	-	•	-	=
	Less:ii. Other Un-allocable expenditure net un-allocable income	2.54	1.94	2.40	6.49	5.8
-	Total Profit before Tax	5.27	12.67	4.94	25.37	30.0
3	Segment Assets					
	a) Segment - Finance Business	603.51	597.93	585.70	603.51	585.7
	b) Segment - Electricity Generation	33.82	34.13	29.75	33.82	29.7
	c) Un-allocable	27.46	28.46	27.47	27.46	27.4
	Total	664.79	660.52	642.92	664.79	642.9
4	Segment Liabilities					
	a) Segment - Finance Business	1.43	1.43	1.38	1.43	1.3
	b) Segment - Electricity Generation	1.92	1.94	2.33	1.92	2.3
	c) Un-allocable	5.91	4.94	5.60	5.91	5.6
	Total	9.26	8.31	9.31	9.26	9.3
5	Capital Employed (Segment Assets- Segment Liabilities)	2000	V	ANATE SALES		
	a) Segment - Finance Business	602.08	596.50	584.32	602.08	584.3
	b) Segment - Electricity Generation	31.90	32.19	27.42	31.90	27.4
	c) Un-allocable	21.55	23.52	21.87	21.55	21.8
	Total	655.53	652.21	633.61	655.53	633.6

Place: Kolkata

13th February, 2020 Date:

FOR J.J. FINANCE CORPORATION LIMITED

Head Office

Anil Jhunjhunwala (Director) DIN: 00128717

J.J. FINANCE CORPORATION LIMITED

CIN: L65921WB1982PLC035092

Registered Office: Unit No. 14, 8th Floor, Premises No. IID/14, ActionArea-IID, New Town

Registered Onles, Online, 1914, ActionArea-iiD, New Jown,
Rajarhat, Kolkata-700156

Tel: 033-66466646/22296000 Email: jifc@jijauto.org Website: www.jifc.co.in

EXTRACTOFTHE UNAUDITED FINANCIAL RESULTS FORTHE QUARTER & NINE
MONTHS ENDEDDECEMBER 31, 2019

SI.	Particulars		Quarter Ende	Nine Months Ended		
No.		31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	- U.L. COLLEGE	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)
1	Total Income from Operations	12,19	19.63	13,78	46.65	- 51.82
2	Net Profit/(Loss) for the period (Before , Tax, Exceptional & Extraordinary Items)	5.27	- 12.67	4,94	-25.37	30.02
3	Net Profit/(Loss) for the period before tax (after Exceptional & Extraordinary Items)	5.27	12.67	4.94	25.37	30.02
4	Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items)	4.45	11.20	3.93	21.58	23.53
,	Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other Comprehensive Income (after tax)	4,45	11,19	3,90	21.58	23.47
5	Paid up Equity Share Capital (Face Value 10/-each)	282.00	282.00	282.00	282.00	282.00
	Earning Per Share (In) of the face value of 10/Leach (not annualised) a) Basic b) Diluted	0.46 0.16	9.40 9.40	0.14 0.14	0.77	0.83

Place: Kolkata Date: 13.02.2020

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 13/02/2020. 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 Quarter ended & Nine months ended 31/12/2019 Financial results filed with the Stock Exchanges under regulation 30 of the SEB (Listing Obligation & Disclosure Requirements) Regulations, 2015. The Quarterly Financial Results are available on the Company's website viz. www.jfc.o.in and on the website of Stock Exchanges i.e BSE Limited viz. www.wfc.o.in and on the Website of Stock Exchanges i.e BSE Limited viz. www.wfc.o.in and on the Website of Stock Exchanges i.e months are the support of the support of the company of the support of the support

FORJ.J.FINANCECORPORATION LIMITED

Anil Jhunihunwala (DIN: 00128717) Kolkata has sworn before the Metropolitan Magistrate, Kolkata on 05th February 2020 that after my marriage my name was changed to Kishwar Salem Dagman and that Kishwar Salem Dagman and Kishwar Majid is the same identical person.

ICIAL SERVICES LIMITED NB1993PLC057785 Ira Avenue, 1st Floor, Kolkata-700013 im, Website: www.greencrestfin.com NCIAL RESULTS FOR THE QUARTER & ED 31ST DECEMBER 2019 (Rs in lakhs)

Quarter ended '31st Dec 2019	Quarter ended 31st Dec 2018	Nine Months ended 31st Dec 2019	Year Ended 31st March 2019
	Jn-Audited		Audited
63.30	379.01	261.82	5,737.44
47.43	(8.00)	78,36	102.36
47.43_	(8.00)	78.36	102.36
34.80	(8.00)	58.32	73.35
		7-	100 VAC
		1000	100
3,655.08	3,655.08	3,655.08	3,655.08 1,335.36
		1.3	
0.01 0.01	(0.00)	0.02	0.02 ra 0.02

led format of Standalone Un-Audited Financial 31st December 2019 filed with the Stock of the SEBI LODR Regulations, 2015. The full or the Quarter ended 31st December 2019 is e "www.greencrestfin.com" and on the Stock dia con

For Greencrest Financial Services Limited



কলকাতা, শুক্রবার, ১৪ ফেব্রুয়ারি ২০২০

Kolkata-Friday-February 14, 2020 Arthik Lipi, Page 9

CIN L45203WB1972PLC028349

রেজি অফিস:- ইটারনিটি বিশ্তিং বিশ্তিং ডিএন-১, সেইর - ৫ সন্টলেক, কলকাতা-৭০০ ০৯১ ৩১.১২.২০১৯ তারিখে সমাপ্ত অনিরীক্ষিত আর্থিক ফলাফলের বিবররী (সামন্ত্রিক)

		7	(ল	क है।कार्
Reser	সমস্ত তিন মান ক্লাডি বছর ০১.১২.২০১৯ (মনিব্রিকিড)	পূর্ববরী সমাধ্র ও মান তথ্যতা ২০১৯ (মানিব্রিজিয়া)	সম্পাহতিক সমাপ্ত ৩ মান পূৰ্ববাঠী বছত তম্মভাই ২০১৯ (আনিইছিক)	मृज्यती नमाद पहर ०३ ०६ २०३३ (मिरीपिट)
(25)	36.83	35.83	reag	200778
মোট কাজের থেকে আয় (নিট) নিট লাড/(ক্ষতি) সময়কাল্যীন (কর, খাতিক্রমী	30,83	33,88	PGAP	3,0173,08
বিষয়ের পূর্বে এবং/অথবং অভিত্তিক বিষয়সমূহ)	52.23	39,66	6,00	455.83
নিট লাভ/(কতি) সমাকালীন (কর, বাতিঞ্মী		17		
বিষয়ের পূর্বে এবং/অথবং অতিহিন্ত বিষয়সমূহ)	52,09	<u>አ</u> ፋታኔ	6.84	833.44
নিট লাত/(ছবিড) সমানালীন (কর. বাঠিছানী বিষয়ের পরে এবং/অধনা অভিনিক্ত বিষয়সমূহ)				
মেট ভূলোনির খণ্ড মম্বরকানীর (কুলেনির লাও	59,94	5570	0,86	81/4/35
(কতি) সময়কাণীন ওর পরবর্তী এবং ভূলোনিয় অয় করের পরে				
ইকুইটি শেয়ার মূলধন	23,6'53	089.50	266.63	366.63
সংক্ষেণ (পূৰ্ণস্লায়ণ ব্যতিত সংরক্ষণ)	-			
পূর্ববতী বছর ব্যালেগনিট অনুসারে				
১) শেয়ার হতি আয় (প্রতিটি হলা ১০ টাকা)				
६ कमान अन्तर कार्यकरी विषदः				
(ক) মূল	0,50	0,40	0.56	. 76.97
(খ) মিশ্ৰ	06,0	0,00	0,56	20,53

দুষ্টব্য: উপরিউক্ত অনিরীক্ষিত আর্থিক ফলাফলের বিবরণী স্টক এপ্সচেপ্তের রেওলেশন ৩০ অন্য সেবি (এলওডিআর) রেণ্ডলেশন ২০১৫ অনুসারে নির্ধারণ করা হয়েছে।উক্ত অনিরীক্ষিত আর্থিক ফলাফলের বিবরণী পাওয়া যাবে স্টক এক্সচেঞ্জের ওয়েবসাইট (ইউআরএল অফ দি ফিলিংস) ও কোম্পানি ওয়োৰদাইট (www.ccapld.in). ়

বোর্ডের আনেশানুসারে শেশ্টার ইনজা প্রোক্তেইস্ লিমিটেভের পক্ষে

স্বা/-

তারিখ:১৩,০২,২০২০ স্থান: কলকাতা

অপরূপাদাস কোম্পানি সেক্রেটারি কাম কমপ্লাইল অফিসার

J.J. FINANCE CORPORATION LIMITED 1)

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: jifc@ijauto.org

-Website: www.iifc.co.in Email: jjfc@jjauto.org EXTRACT OF THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE · MONTHS ENDED DECEMBER 31, 2019

SI.	Particulars		Quarter Ende	Nine Months Ended		
No.		31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)
1.	Total Income from Operations	12.19	19.63	13,78	46.65	51.82
2	Net Profit/(Loss) for the period (Before Tax, Exceptional & Extraordigary (terrs)	5.27	12,67	4,92	25.31	30.02
3 1	Net Profit/(Loss) for the period before tax (after Exceptional & Extraordinary Benis)	5.27	12.57	4.94	25.37	30.02
4	Net Profit/(Loss) for the period after tax (after Exceptional & Extraordinary Items)	4,45	11.20	3.93	21.58	23.53
5	Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other Comprehensive Income (after tax)	4,45	11.19	3.90	21.58	23,47
6	Paidup Equity Share Capital (Face Value 10/-each)	282.00	282.00	282.00	262,00	282.00
7	Earning Per Share (In ') of the face value of '10/- each (not annualised) a) Basic b) Dillited	0.16	0.40	0.14 0.14	0.77	0.63 0.83

Notes:

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 13/02/2020. 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 Fluels, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2015.

2. The above is an extract of the detailed format of Unaudited Quarter ended & Nine months ended 31/12/2019 Financial results (filed with the Stock Exchanges under regulation 33 of the SEIB (Listing Obligation & Disclosure Requirements) Regulations, 2015. The Quarterly Financial Results are available on the Company's website viz. www. [inc.co.in and on the website of Stock Exchanges i.e BSE Limited viz. www.bseindia.com and Calcutta Stock Exchange Limited viz. www.bseindia.com.

FOR J. J. FINANCE CORPORATION LIMITED

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Place: Kolkata Date: 13.02,2020 AnilJhunjhunwala Director (DIN: 00128717)