



JONJUA OVERSEAS LIMITED

(A Company Listed and Traded on BSE SME)

CIN: L51909PB1993PLC013057

REGD. & CORPORATE OFFICE:

545, JUBILEE WALK, SECTOR 70, MOHALI 160071 PUNJAB (INDIA).

E-mail: contactus@jonjua.com Website: www.jonjua.com

Cell: 91-9872172032/7888413917 Phone: 0172-5096032

23-05-2025.

To,

The Listing and Compliance Department,
The BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street, Fort
Mumbai – 400 001.

Trading Symbol: **JONJUA**

Scrip Code: **542446**

Subject: Outcome of Board Meeting and Yearly Results.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at its Meeting held today, i.e. 23rd May, 2025, inter-alia, transacted the following business:

1. Approved the Financial Results of the Company for the year ended on March 31, 2025.
2. All figures in attached statements are in Lakhs of Rupees.
3. We are also uploading financial results within the stipulated time frame in XBRL format and will be placing financial results on our website.
4. Appointed Secretarial Auditor of the Company.
5. The Board also reviewed the day-to-day activities of the Company.
6. Non-Applicability of Disclosure of Related Party Transactions: As per Regulation 23 (9) of SEBI (LODR) Regulations 2015 a listed entity shall disclose its related party transactions on the date of publication of its financial results. However, the same is not applicable to our company. Further we would like to inform you that our company is exempted under Regulation 15 (2) of SEBI(LODR) Regulations 2015. The Company is listed on SME Platform of BSE.



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Board Meeting started at 04:30 PM and ended at 08:48 PM.

Please take the above information on record.

Thanking you.

For JONJUA OVERSEAS LIMITED

Major Harjinder Singh Jonjua Retd.

Managing Director, (DIN: 00898324)

JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

S.C.O. 178, Sector-5, Panchkula, Haryana - 134109
Phone: 0172-2575761, 2575762
Email: jainassociatesca@gmail.com

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF HALF YEARLY AND
ANNUAL STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
M/s JONJUA OVERSEAS LIMITED**

Opinion

We have audited the accompanying standalone annual financial results for the half yearly and year ended of M/s Jonjua Overseas Limited ("**the Company**"), which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information. (Here in after referred to as "**the standalone financial statements**"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**the Listing Regulations**").

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results for the half yearly and year ended March 31, 2025:

1. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and
2. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind As') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial



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information of the company for the half yearly and year ended.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SA's) specified under Section 143(10) of the Companies Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Management's Responsibilities for the Statement

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Management and has been approved by the Board of Directors for the issuance.

This responsibility includes the preparation and presentation of the standalone financial results for the half yearly and year ended March 31, 2025 that give a true and fair view of the net profit/loss and OCI and other financial information in accordance with the recognition and measurement principles laid down in the IND AS 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



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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 the material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 either intends to liquidate the company or 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 for the half yearly and year ended 31.03.2025

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 a guarantee that an audit conducted in accordance with SAs 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 these standalone financial results.



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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the appropriateness and reasonableness of disclosures made by the board of directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Director'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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the



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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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the company to express an opinion on the standalone financial results.

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 financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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OTHER MATTERS

- The standalone financial results include the results for the half year ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half of the current financial year which were subject to limited review by us. Our opinion is not modified in respect of this matter.

For Jain & Associates
Chartered Accountants
F.R.N.: 001361N



KRISHAN MANGAWA
PARTNER
M. No. 513236

Date: 23.05.2025

Place: Mohali

UDIN: 25513236BMJPJY8390

JONJUA OVERSEAS LIMITED

**Reqd. Office : HM 228 PHASE 2 SAS NAGAR
MOHALI PUNJAB 160055 IN
CIN : L51909PB1993PLC013057**

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE HALF YEAR AND YEAR ENDED 31st March, 2025**

(Rs. in Lacs, Except EPS)

S.No.	PARTICULARS	HALF YEAR ENDED	HALF YEAR ENDED	HALF YEAR ENDED	YEAR ENDED	YEAR ENDED
		31-03-2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
1.	Revenue from Operations					
	Gross Sales	195.03	281.94	295.85	476.97	394.56
	Other Operating Revenue	0.00	0.00	0	0.00	0.00
	Total Revenue from Operations	195.03	281.94	295.85	476.97	394.56
	Other Income	159.14	18.27	1.63	177.41	24.16
	Total Income	354.17	300.21	297.48	654.38	418.72
2.	Expenses					
	(a) Cost of Materials consumed	86.50	127.50	159.94	214.00	173.92
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0	0.00	0.00
	(c) Employee benefits expense	12.95	7.18	4.51	20.13	8.32
	(d) Finance costs	0.64	24.76	0.19	25.40	0.33
	(e) Depreciation and amortization expense	17.09	21.05	21.12	38.13	32.47
	(f) Power, fuel etc.	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	24.28	10.11	34.8	34.39	41.22
	Total Expenses	141.45	190.59	220.56	332.04	256.26
3.	Profit/(loss) before exceptional items and tax (1-2)	212.72	109.62	76.94	322.34	162.47
4.	Exceptional Items	0	0.00	0	0	0.00
5.	Profit/(loss) before tax (3+4)	212.72	109.62	76.94	322.34	162.47
6.	Tax Expense					
	- Current Tax	47.22	7.17	4.29	54.39	8.82
	- Deferred Tax	6.77	19.77	14.55	26.54	31.55
	- Tax of Earlier Years	0.00	(4.36)	1.46	(4.36)	1.46
7.	Net Profit (5-6)	158.74	87.04	56.63	245.78	120.63
8.	Other Comprehensive income					
	A (i) items that will not be reclassified to profit & loss	0.06	0.00	-410.14	0.06	(410.14)
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) items that will be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00
	(ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
9.	Total comprehensive income (after tax) (7+8)	158.80	87.04	(353.50)	245.84	(289.50)
10.	Paid Up Equity Share Capital	2309.21	792.53	792.53	2309.21	792.53
11.	Other Equity				612.37	203.59
12.	EPS (Rs. Per equity share)					
	Basic EPS	1.57	1.10	0.71	2.43	1.52
	Diluted EPS	1.57	1.10	0.71	2.43	1.52

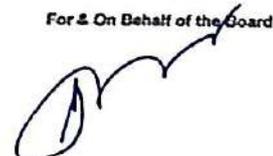
Notes:

- The financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 23/05/2025.
- There were no investor complaints received / pending as at 31st March, 2025.
- The company does not have more than one reportable segment in terms of IND AS-108 issued by ICAI. Hence segment wise reporting is not applicable.
- Rights issue of 79,25,339 equity shares were issued at Rs. 10 per share. Allotment was made in Board Meeting on 28th December 2024.
- Preferential Issue of 72,41,468 equity shares of Rs. 10 were issued at Rs. 12.25. Allotment was made in Board Meeting dated 15-03-2025.
- Other income includes Gift of Shares received of Jonjua Air Limited of Rs. 1,62,57,200 (FMV).
- Authorised capital of the company increased to Rs. 24,95,00,000.

For & On Behalf of the Board

PLACE: MOHALI
DATE: 23-05-2025.




HARJINDER SINGH JONJUA
(Managing Director)
DIN : 00898324

STATEMENT OF ASSETS AND LIABILITIES		(Rs. In Lacs)	
S No.	Particulars	AS AT 31.03.2025	AS AT 31.03.2024
A)	ASSETS		
1	Non-Current assets		
	(a) Property Plant & Equipment	451.47	303.68
	(b) Other Intangible Assets	990.41	165.07
	(c) Financial assets		
	(i) Investments	411.72	137.46
	(ii) Other financial assets	-	-
	(d) Deferred Tax assets(net)	-	-
	(e) Other non current assets	-	-
	Total non-current assets	1,853.59	606.21
2	Current assets		
	(a) Inventories	484.86	424.86
	(b) Financial assets		
	(i) Trade receivables	160.66	119.70
	(ii) Cash & Cash Equivalents	275.72	268.67
	(iii) Other Bank Balances	124.96	19.96
	(iv) Loans	-	-
	(v) Other financial assets	-	-
	(c) CurrentTax assets(Net)	-	-
	(d) Other current assets	266.76	5.24
	Total current assets	1,312.96	838.42
	Total assets	3,166.55	1,444.63
B)	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	2,309.21	792.53
	(b) Other Equity	612.37	203.59
	Equity attributable to shareholder	2,921.58	996.12
2	Non current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	73.30	46.77
	Total non-current liabilities	73.30	46.77
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3.06	9.06
	(ii) Trade Payables		
	- total outstanding dues of micro and small enterprises		
	- total outstanding dues of creditors other than micro and small enterprises	1.23	9.18
	(iii) Other financial liabilities	112.97	374.68
	(b) Provisions		
	(c) Current Tax Liabilities(Net)	54.41	8.82
	(d) Other current Liabilities	-	-
	Total current liabilities	171.67	401.74
	TOTAL EQUITY AND LIABILITIES	3,166.55	1,444.63

For and on behalf of the Board

PLACE: MOHALI
DATE: 23-05-2025



HARJINDER SINGH JONJUA
(Managing Director)
DIN : 00898324

CASH FLOW STATEMENT FOR THE YEAR ENDING 31.03.2025		
Particulars	Half Year Ended 31.03.2025	Half Year Ended 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES:		
PROFIT AFTER TAX	245.78	120.63
ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	76.56	41.83
DEPRECIATION AND AMORTIZATION	38.13	32.47
FINANCE COSTS	25.40	0.33
LOSS/(PROFIT) ON SALE OF FIXED ASSETS	-	-
INTEREST INCOME RECEIVED	(4.79)	(0.77)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	381.08	194.50
CHANGES IN OPERATING ASSETS AND LIABILITIES:		
TRADE RECEIVABLES	(40.95)	40.14
OTHER RECEIVABLES	(261.53)	6.12
INVENTORY	(60.00)	(60.50)
PROVISIONS	-	-
SHORT TERM BORROWINGS	(8.00)	7.58
TRADE AND OTHER PAYABLES	(269.55)	124.67
CASH GENERATED FROM OPERATIONS	(257.06)	312.51
INCOME TAX PAID (NET)	4.44	4.89
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(261.50)	307.62
CASH FLOW FROM INVESTING ACTIVITIES:		
NET PURCHASE OF FIXED AND INTANGIBLE ASSETS	(1,011.28)	(337.02)
CHANGE IN INVESTMENTS	(274.20)	150.34
INTEREST INCOME RECEIVED	4.79	0.77
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(1,280.67)	(185.91)
CASH FLOW FROM FINANCING ACTIVITIES:		
NET PROCEEDS FROM ISSUE OF EQUITY SHARES	1,679.61	-
CASH FLOW FROM FINANCING ACTIVITIES:		
PROCEEDS/(REPAYMENT) FROM LONG-TERM BORROWINGS	-	-
FINANCE COST	(25.40)	(0.33)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	1,654.22	(0.33)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	112.05	121.38
OPENING CASH AND CASH EQUIVALENTS	288.63	167.25
CLOSING CASH AND CASH EQUIVALENTS	400.68	288.63

Notes:

- 1) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard-7 on Statement of Cash Flow
- 2) Additions of fixed assets include movement of Capital work-in-progress during the year.
- 3) Proceeds/(repayment) of Short-term borrowings have been shown on net basis.
- 4) Figure in brackets represents cash outflow from respective activities .

Place: Mohali.
Date: 23-03-2025.

For and on behalf of the board



HARJINDER SINGH JONJUA
(Managing Director)
Din No. : 00858324



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(A ZERO BANK DEBT COMPANY)

COMPANY SECRETARIAT

To:
The Listing and Compliance Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street Fort,
Mumbai – 400 023.

23-05-2025.

Trading Symbol: JONJUA

Scrip Code: 542446

Subject: Declaration regarding Audit Report with unmodified opinion on Financial Results of the Company for the half year and year ended 31st March, 2025.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company viz. Jain and Associates have issued an Unmodified Audit Report on Standalone Financial Statements of the Company for the year ended March 31, 2025.

You are requested to please take above information on record.

Thanking you.

Very truly yours,

For JONJUA OVERSEAS LIMITED

Major Harjinder Singh Jonjua Retd.
Managing Director, (DIN: 00898324)

