



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



Date: 23rd April, 2026.

To,

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

Trading Symbol: **JONJUA**

Scrp Code: **542446**

Subject: Revised Outcome of Board Meeting and Quarterly & Year ended Financial Results March 31, 2026.

Dear Sir/Madam,

Due to typographical error in Statement of Audited Standalone Financial Results following corrections are made:

- i) The word “unaudited” was stated on top instead of “audited”;
- ii) Figure have been stated for Other Comprehensive Income and Other Equity for year ended 31-03-2026.

You are requested to kindly take the same on your record.

Thanking you.

For JONJUA OVERSEAS LIMITED

**Major Harjinder Singh Jonjua Retd.
Chairman-cum-Managing Director (CMD), (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 the Audit of Quarterly and Annual Standalone Financial Results

**To The Board of Directors of
Jonjua Overseas Limited**

Opinion

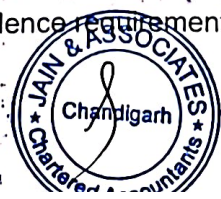
We have audited the accompanying statement of standalone financial results for the Quarter and year ended of JONJUA OVERSEAS LIMITED ('the Company'), which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter 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 Quarter and year ended March 31, 2026:

1. Presents 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) Rules, 2015 and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter 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, 2013. 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



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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 approved by the Board of Directors; has been approved by them for the issuance.

This responsibility includes the preparation and presentation of the standalone financial results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit 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 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 is 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 to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the financial reporting process of the company.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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



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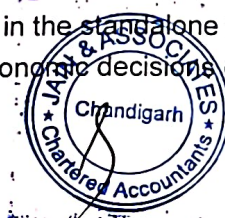
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detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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 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 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



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user of the financial results 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 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.

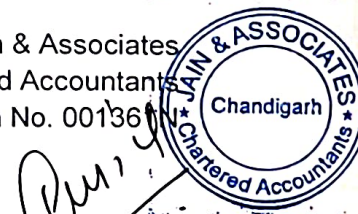
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

- The standalone financial results include the results for the quarter ended 31st March 2026 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 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.

Place: Panchkula
Dated: 23-04-2026
UDIN: 26513236RUMBYP3328

For Jain & Associates
Chartered Accountants
Firm Registration No. 00136



Krishan Mangawa
(Partner)

Membership No. 513236

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

S No.	Particulars	AS AT 31.03.2026	AS AT 31.03.2025
A)	<u>ASSETS</u>		
1	Non-Current assets		
	(a) Property Plant & Equipment	417.16	451.47
	(b) Other Intangible Assets	4,333.23	990.41
	(c) Capital Work in Progress	66.40	-
	(d) Financial assets		
	(i) Investments	1,910.96	411.72
	Total non-current assets	6,727.75	1,853.59
2	Current assets		
	(a) Inventories	89.06	484.86
	(b) Financial assets		
	(i) Trade receivables	1,296.75	160.66
	(ii) Cash & Cash Equivalents	131.76	275.72
	(iii) Other Bank Balances	124.96	124.96
	(c) Other current assets	50.24	266.76
	Total current assets	1,692.77	1,312.96
	Total assets	8,420.52	3,166.55
B)	<u>EQUITY AND LIABILITIES</u>		
1	Equity		
	(a) Equity Share Capital	2,727.76	2,309.21
	(b) Other Equity	2,450.46	612.37
	Equity attributable to shareholder	5,178.22	2,921.58
2	<u>Non current Liabilities</u>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	373.09	73.30
	Total non-current liabilities	373.09	73.30
3	<u>Current Liabilities</u>		
	(a) Financial liabilities		
	(i) Borrowings	2,816.27	3.06
	(ii) Trade Payables		
	- total outstanding dues of micro and small enterprises	-	-
	- total outstanding dues of creditors other than micro and small enterprises	28.07	1.23
	(iii) Other financial liabilities	9.60	112.97
	(b) Current Tax Liabilities	15.27	54.41
	Total current liabilities	2,869.20	171.67
	TOTAL EQUITY AND LIABILITIES	8,420.52	3,166.55

1. Financial Liabilities - borrowings and other financial liabilities/loans include unsecured loan and interest due.
2. Company is listed on SME platform and there are no bank loans.

For and on behalf of the Board

PLACE: MOHALI
DATE: 23-04-2026

HARJINDER SINGH JONJUA
(Managing Director)
DIN : 00898324

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

Particulars	YEAR ENDED 31.03.2026	HALF YEAR ENDED 30.09.2024
CASH FLOW FROM OPERATING ACTIVITIES:		
PROFIT AFTER TAX	806.97	87.04
ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	260.67	22.58
DEPRECIATION AND AMORTIZATION	144.83	21.05
FINANCE COSTS	5.12	24.76
INTEREST INCOME RECEIVED	(20.13)	(0.53)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,197.46	154.89
CHANGES IN OPERATING ASSETS AND LIABILITIES:		
TRADE RECEIVABLES	(1,136.08)	65.15
OTHER RECEIVABLES	216.53	(81.85)
INVENTORY	395.80	(92.50)
PROVISIONS		-
SHORT TERM BORROWINGS	2,813.20	353.27
TRADE AND OTHER PAYABLES	(76.54)	5.45
CASH GENERATED FROM OPERATIONS	3,410.37	404.40
INCOME TAX PAID (NET)	0.02	0.67
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	3,410.35	403.73
CASH FLOW FROM INVESTING ACTIVITIES:		
NET PURCHASE OF FIXED AND INTANGIBLE ASSETS	(3,453.34)	(306.35)
Capital Work in Progress	(66.40)	
CHANGE IN INVESTMENTS	(25.32)	(7.74)
INTEREST INCOME RECEIVED	20.13	0.53
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(3,524.93)	(313.56)
CASH FLOW FROM FINANCING ACTIVITIES:		
NET PROCEEDS FROM ISSUE OF EQUITY SHARES (BONUS SHARES)	-	-
PROCEEDS/(REPAYMENT) FROM LONG-TERM BORROWINGS	-	-
FINANCE COST	(5.12)	(24.76)
DIVIDEND PAID	(24.25)	
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(29.37)	(24.76)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(143.96)	65.41
OPENING CASH AND CASH EQUIVALENTS	400.68	288.63
CLOSING CASH AND CASH EQUIVALENTS	256.72	354.04

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 .

For and on behalf of the board

DATE: 23.04.2026
PLACE : MOHALI

HARJINDER SINGH JONJUA
(Managing Director)
Din No. : 00898324

JONJUA OVERSEAS LIMITED

Regd. Office : 545, JUBILEE WALK, SECTOR 70, MOHALI 160071, PUNJAB.

CIN : L51909PB1993PLC013057

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS
FOR QUARTER AND YEAR ENDED 31st MARCH 2026**

(Rs. in Lacs, Except EPS)

S.No.	PARTICULARS	QUARTER ENDED				NINE MONTH ENDED		YEAR ENDED	YEAR ENDED
		31.03.2026	31.12.2025	30.09.2025	30.06.2025	31.12.2025	31.12.2024	31.03.2026	31.03.2025
		AUDITED	UNAUDITED	UNAUDITED (NA)	UNAUDITED (NA)	UNAUDITED	UNAUDITED (NA)	AUDITED	AUDITED
1.	Revenue from Operations								
	Gross Sales	1635.72	153.97	-	-	484.79	-	2,120.51	476.97
	Other Operating Revenue	0.00	-	-	-	0.00	-	-	0.00
	Total Revenue from Operations	1635.72	153.97	-	-	484.79	-	2,120.51	476.97
	Other Income	2.38	4.70	-	-	76.44	-	78.82	177.41
	Total Income	1638.10	158.67	-	-	561.22	-	2,199.33	654.38
2.	Expenses								
	(a) Cost of goods sold	788.02	23.79	-	-	128.94	-	916.96	214.00
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	-	-	-	0.00	-	-	0.00
	(c) Employee benefits expense	9.04	2.06	-	-	9.09	-	18.13	20.13
	(d) Finance costs	1.64	1.39	-	-	3.48	-	5.12	25.40
	(e) Depreciation and amortization expense	35.80	36.00	-	-	109.03	-	144.83	38.13
	(f) Power, fuel etc.	0.00	0.00	-	-	0.00	-	-	0.00
	(g) Other expenses	24.03	4.91	-	-	22.61	-	46.65	34.39
	Total Expenses	858.53	68.14	-	-	273.16	-	1,131.69	332.04
	Profit/(loss) before exceptional Items and tax (1-2)	779.58	90.53	-	-	288.07	-	1,067.64	322.34
4.	Exceptional Items	0.00	0.00	-	-	0.00	-	-	0.00
5.	Profit/(loss) before tax (3+4)	779.58	90.53	-	-	288.07	-	1,067.64	322.34
6.	Tax Expense								
	- Current Tax	15.27	0.00	-	-	15.27	-	15.27	54.39
	- Deferred Tax	191.83	22.12	-	-	107.97	-	299.79	26.54
	- Tax of Earlier Years	0.00	-54.39	-	-	-54.39	-	(54.39)	-4.36
7.	Net Profit (5-6)	572.49	122.80	-	-	234.49	-	822.23	245.78
8.	Other Comprehensive income								
	A (i) items that will not be reclassified to profit & loss	1473.92	0.00	-	-	0.00	-	1473.92	0.06
	(ii) income tax relating to items that will not be reclassified to profit or loss	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
	(ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	-	-	0.00	-	-	0.00
9.	Total comprehensive income (after tax) (7+8)	2046.41	122.80	-	-	234.49	-	2286.15	245.84
10.	Paid Up Equity Share Capital	2727.76	2,424.68	-	-	2424.68	-	2,727.76	2309.21
11.	Other Equity							2,450.46	612.37
12.	EPS (Rs. Per equity share)								
	Basic EPS	2.03	0.52	-	-	0.99	-	3.01	2.43
	Diluted EPS	2.03	0.52	-	-	0.99	-	3.01	2.43

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 23/04/2026
- There were no investor complaints received / pending as at 31st March, 2026.
- 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.
- The Company was reporting financial results on a half-yearly basis in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to SME-listed entities; however, pursuant to the allotment of bonus shares on 27 January 2026, the paid-up equity share capital exceeded ₹25 crore during the year, making quarterly reporting applicable prospectively, and the Company has accordingly undertaken to present quarterly financial results for the quarter ended December 2025 within 21 days from the date of allotment, while quarterly results for earlier periods have not been prepared and are therefore shown as 'NA' (Not Applicable).

For & On Behalf of the Board

PLACE: MOHALI
DATE: 23-04-2026

HARJINDER SINGH JONJUA
(Managing Director)
DIN : 00898324



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23-04-2026.

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

Dear Sirs,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable legal provisions we, hereby declare that M/s. Jain and Associates, Statutory auditors of the Company have issued the Audit Reports with unmodified opinions on the Audited Financial results of the Company for the quarter and year ended March 31, 2026.

For Jonjua Overseas Limited

Major Harjinder Singh Jonjua Retd.
Chairman-cum-Managing Director
DIN 00898324



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For Jonjua Overseas Limited

Major Harjinder Singh Jonjua Retd.
Chairman-cum-Managing Director DIN 00898324



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RELATED PARTY TRANSACTIONS

In compliance of SEBI Regulations and any other law for time being in force following are 6 months Related Party Transactions:

Harjinder Singh Jonjua, Promoter
HSJONJUA INNOVATEAGRO PRIVATE LIMITED, Director related company
Jonjua Air Limited, Promoter Group Company
Ranbir Kaur Jonjua, CFO
Harmanpreet Singh Jonjua, Promoter

	In Rs.
Harjinder Singh Jonjua	
Salary	75,000
Purchase of Goods	30,00,000
Ranbir Kaur Jonjua	
Salary	6,00,000
Harmanpreet Singh Jonjua	
Purchase of Goods and/or Services	21,25,897
Jonjua Air Limited	
Sale of Goods and/or Services	1,92,50,000
HSJONJUA INNOVATEAGRO PRIVATE LIMITED	
Sale of Goods	15,11,90,025
Rights Issue subscription	3,00,65,000

For Jonjua Overseas Limited

Major Harjinder Singh Jonjua Retd.
Chairman-cum-Managing Director DIN 00898324