



JONJUA OVERSEAS LIMITED
(A Company listed and traded on the BSE SME)

CIN: L51909PB1993PLC013057

REGD.OFFICE: HM 228, PHASE 2, SAS NAGAR

MOHALI 160055 PUNJAB, INDIA.

E-MAIL ID: contactus@jonjua.com

PHONE: 0172-5096032, 4026949, 9872172032, 9988355330

website.www.jonjua.com

12-11-2024.

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 Half Yearly Results.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at its Meeting held on 12th November, 2024, inter-alia, transacted the following business:

1. Approved the Financial Results of the Company for the half year ended on September 30, 2024.
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. The Board also reviewed the day-to-day activities of the Company.
5. 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.

Board Meeting started at 04:30 PM and ended at 05:40 PM.

Please take the above information on record.

Thanking you.

For JONJUA OVERSEAS LIMITED

HARJINDER SINGH JONJUA
Digitally signed by
HARJINDER SINGH
JONJUA
Date: 2024.11.12
17:42:35 +05'30'

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 Limited Review Report on the Unaudited half year ended 30th September,2024 Financial Results of JONJUA OVERSEAS LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
the Board of Directors,
JONJUA OVERSEAS LIMITED,
HM228, PHASE-2, MOHALI 160055, PUNJAB

We have reviewed the accompanying statements of Unaudited Financial Results of **Jonjua Overseas Limited** ("the company") for the half year ended on 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 12th November,2024. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAIN AND ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN: 001361N)

Date: 12.11.2024
Place: Panchkula
UDIN:24513236BKANDD4638


Krishan Mangawa
(Partner)
M. No. 513236

JONJUA OVERSEAS LIMITED

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

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024**

(Rs. in Lacs, Except EPS)

S.No.	PARTICULARS	HALF YEAR ENDED	HALF YEAR ENDED	HALF YEAR ENDED	YEAR ENDED
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		UNAUDITED	UNAUDITED	AUDITED	AUDITED
1.	Revenue from Operations				
	Gross Sales	281.94	295.85	98.71	394.56
	Other Operating Revenue	0.00	0	0.00	0.00
	Total Revenue from Operations	281.94	295.85	98.71	394.56
	Other Income	18.27	1.63	22.53	24.16
	Total Income	300.21	297.48	121.24	418.72
2.	Expenses				
	(a) Cost of Materials consumed	127.50	159.94	13.98	173.92
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0	0.00	0.00
	(c) Employee benefits expense	7.18	4.51	3.81	8.32
	(d) Finance costs	24.76	0.19	0.14	0.33
	(e) Depreciation and amortization expense	21.05	21.12	11.35	32.47
	(f) Power, fuel etc.	0.00	0.00	0.00	0.00
	(g) Other expenses	10.11	34.8	8.42	41.22
	Total Expenses	190.59	220.56	35.70	256.26
3.	Profit/(loss) before exceptional items and tax (1-2)	109.62	76.94	85.53	162.47
4.	Exceptional Items	0	0	0.00	0
5.	Profit/(loss) before tax (3+4)	109.62	76.94	85.53	162.47
6.	Tax Expense				
	- Current Tax	7.17	4.29	4.53	8.82
	- Deferred Tax	19.77	14.55	17.00	31.55
	- Tax of Earlier Years	-4.36	1.46	0.00	1.46
7.	Net Profit (5-6)	87.04	56.83	64.00	120.63
8.	Other Comprehensive Income				
	A (i) items that will not be reclassified to profit & loss	0.00	-410.14	0.00	(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
	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)	87.04	(353.50)	64.00	(289.50)
10.	Paid Up Equity Share Capital	792.53	792.53	671.64	792.53
11.	Other Equity				203.59
12.	EPS (Rs. Per equity share)				
	Basic EPS	1.10	0.71	0.81	1.52
	Diluted EPS	1.10	0.71	0.81	1.52

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 12/11/2024
- There were no investor complaints received / pending as at 30th September, 2024.
- 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.

For & On Behalf of the Board



HARJINDER SINGH JONJUA
(Managing Director)
DIN : 00896324

PLACE: MOHALI
DATE: 12-11-2024

STATEMENT OF ASSETS AND LIABILITIES		(Rs. In Lacs)	
S No.	Particulars	AS AT 30.09.2024	AS AT 31.03.2024
A)	<u>ASSETS</u>		
1	Non-Current assets		
	(a) Property Plant & Equipment	447.71	303.68
	(b) Other Intangible Assets	306.35	165.07
	(c) Financial assets		
	(i) Investments	145.20	137.46
	(ii) Other financial assets	-	-
	(d) Deferred Tax assets(net)	-	-
	(e) Other non current assets	-	-
	Total non-current assets	899.26	606.21
2	Current assets		
	(a) Inventories	517.36	424.86
	(b) Financial assets		
	(i) Trade receivables	54.55	119.70
	(ii) Cash & Cash Equivalents	334.08	268.67
	(iii) Other Bank Balances	19.96	19.96
	(iv) Loans	-	-
	(v) Other financial assets	-	-
	(c) Current Tax assets(Net)	-	-
	(d) Other current assets	87.09	5.24
	Total current assets	1,013.04	838.42
	Total assets	1,912.29	1,444.63
B)	<u>EQUITY AND LIABILITIES</u>		
1	Equity		
	(a) Equity Share Capital	792.53	792.53
	(b) Other Equity	290.63	203.59
	Equity attributable to shareholder	1,083.17	996.12
2	<u>Non current Liabilities</u>		
	(a) <i>Financial liabilities</i>		
	(i) Borrowings	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	66.53	46.77
	Total non-current liabilities	66.53	46.77
3	<u>Current Liabilities</u>		
	(a) <i>Financial liabilities</i>		
	(i) Borrowings	362.33	9.06
	(ii) Trade Payables		
	- total outstanding dues of micro and small enterprises		
	- total outstanding dues of creditors other than micro and small enterprises	0.67	9.18
	(iii) Other financial liabilities/loans	388.63	374.68
	(b) Provisions		
	(c) <i>Current Tax Liabilities(Net)</i>	10.96	8.82
	(d) Other current Liabilities	-	-
	Total current liabilities	762.59	401.74
	TOTAL EQUITY AND LIABILITIES	1,912.29	1,444.63

- 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


HARJINDER SINGH JONJUA
(Managing Director)
DIN : 00898324

PLACE: MOHALI
DATE: 12-11-2024

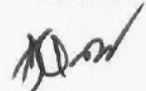
CASH FLOW STATEMENT FOR THE YEAR ENDING 30.09.2024

Particulars	Half Year Ended 30.09.2024	Half Year Ended 30.09.2023
CASH FLOW FROM OPERATING ACTIVITIES:		
PROFIT AFTER TAX	87.04	64.00
ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	22.58	21.53
DEPRECIATION AND AMORTIZATION	21.05	11.35
FINANCE COSTS	24.70	0.14
LOSS (PROFIT) ON SALE OF FIXED ASSETS	-	-
INTEREST INCOME RECEIVED	(0.53)	(0.12)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	154.89	96.91
CHANGES IN OPERATING ASSETS AND LIABILITIES:		
TRADE RECEIVABLES	66.15	(37.05)
OTHER RECEIVABLES	(81.85)	(9.94)
INVENTORY	(92.50)	300.00
PROVISIONS	-	-
SHORT TERM BORROWINGS	353.27	0.19
TRADE AND OTHER PAYABLES	5.45	19.84
CASH GENERATED FROM OPERATIONS	404.40	369.98
INCOME TAX PAID (NET)	0.67	-
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	403.73	369.98
CASH FLOW FROM INVESTING ACTIVITIES:		
NET PURCHASE OF FIXED ASSETS	(506.35)	(336.74)
CHANGE IN INVESTMENTS	(7.74)	-
INTEREST INCOME RECEIVED	0.53	0.12
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(513.56)	(336.62)
CASH FLOW FROM FINANCING ACTIVITIES:		
NET PROCEEDS FROM ISSUE OF EQUITY SHARES	-	-
PROCEEDS (REPAYMENT) FROM LONG-TERM BORROWINGS	-	-
FINANCE COST	(24.76)	(0.13)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(24.76)	(0.13)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	65.41	33.21
OPENING CASH AND CASH EQUIVALENTS	288.63	167.25
CLOSING CASH AND CASH EQUIVALENTS	354.04	200.46

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) Figures in brackets represents cash outflow from respective activities.

For and on behalf of the board



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

CHIEF FINANCIAL OFFICER

(RANBIR KAUR JONJUA)

