



# 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](mailto:contactus@jonjua.com) Website: [www.jonjua.com](http://www.jonjua.com)

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

## A BANK DEBT FREE COMPANY

Date: 12th November, 2025.

To:  
The Listing & Compliance Department  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai — 400023.

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, 2025, inter-alia, transacted the following business:

1. Approved the Financial Results of the Company for the half year ended on September 30, 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. The Board also reviewed the day-to-day activities of the Company.
5. Related Party Transactions are attached.
6. Board Meeting started at 04:30 pm and concluded at 06:20 pm.

You are requested to take the above information on records.

Thanking you.

Very truly yours,  
**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 Limited Review Report on the Unaudited Financial Results for the half year ended on 30<sup>th</sup> September, 2025 of Jonjua Overseas Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report to**

**The Board of Directors of  
Jonjua Overseas Limited  
HM228, Phase-2, Mohali 160055, Punjab**

1. We have reviewed the accompanying Statements of unaudited financial results of **Jonjua Overseas Limited** ("the Company") for the half year ended September 30<sup>th</sup>, 2025 ("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 as amended (the "Listing Regulations")
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 12<sup>th</sup> November, 2025 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules, as amended, read with the Circular, issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review 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 financial statements are free of material misstatement. A review of



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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 specified under section 143(10) of the Act, and consequently 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 and audit opinion.

4. 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 34') 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 Listing Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain & Associates  
Chartered Accountants  
Firm Registration No. 001361N



Place: Mohali

Dated: 12-11-2025

UDIN: 25513236 BMJPS J 9158

Krishan Mangawa

(Partner)

Membership No. 513236

**JONJUA OVERSEAS LIMITED**

Reqd. Office : 545 JUBILEE WALK, SECTOR 70  
MOHALI PUNJAB 160071 IN  
CIN : L51909PB1993PLC013057

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS  
FOR THE HALF YEAR ENDED 30th September, 2025**

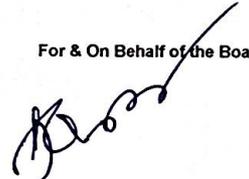
(Rs. in Lacs, Except EPS)

S.No	PARTICULARS	HALF YEAR ENDED	HALF YEAR ENDED	HALF YEAR ENDED	YEAR ENDED
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		UNAUDITED	UNAUDITED	AUDITED	AUDITED
1.	Revenue from Operations				
	Gross Sales	330.82	195.03	281.94	476.97
	Other Operating Revenue	-	-	-	-
	Total Revenue from Operations	330.82	195.03	281.94	476.97
	Other Income	71.74	159.14	18.27	177.41
	<b>Total Income</b>	<b>402.55</b>	<b>354.17</b>	<b>300.21</b>	<b>654.38</b>
2.	<b>Expenses</b>				
	(a) Cost of goods sold	105.15	86.50	127.50	214.00
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(c) Employee benefits expense	7.03	12.95	7.18	20.13
	(d) Finance costs	2.09	0.64	24.76	25.40
	(e) Depreciation and amortization expense	73.03	17.09	21.05	38.13
	(f) Power, fuel etc.	-	-	-	-
	(g) Other expenses	17.70	24.28	10.11	34.39
	<b>Total Expenses</b>	<b>205.01</b>	<b>141.45</b>	<b>190.59</b>	<b>332.04</b>
3.	<b>Profit/(loss) before exceptional Items and tax (1-2)</b>	<b>197.54</b>	<b>212.72</b>	<b>109.62</b>	<b>322.34</b>
4.	Exceptional Items	-	-	-	-
5.	<b>Profit/(loss) before tax (3+4)</b>	<b>197.54</b>	<b>212.72</b>	<b>109.62</b>	<b>322.34</b>
6.	<b>Tax Expense</b>				
	- Current Tax	-	47.22	7.17	54.39
	- Deferred Tax	85.84	6.77	19.77	26.54
	- Tax of Earlier Years	-	-	(4.36)	(4.36)
7.	<b>Net Profit (5-6)</b>	<b>111.70</b>	<b>158.74</b>	<b>87.04</b>	<b>245.78</b>
8.	<b>Other Comprehensive income</b>				
	A (i) items that will not be reclassified to profit & loss	-	0.06	-	0.06
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) items that will be reclassified to profit & loss	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-
9.	<b>Total comprehensive income (after tax) (7+8)</b>	<b>111.70</b>	<b>158.80</b>	<b>87.04</b>	<b>245.84</b>
10.	<b>Paid Up Equity Share Capital</b>	<b>2,424.68</b>	<b>2,309.21</b>	<b>792.53</b>	<b>2,309.21</b>
11.	<b>Other Equity</b>				<b>612.37</b>
12.	<b>EPS (Rs. Per equity share)</b>				
	Basic EPS	0.48	1.57	1.10	2.43
	Diluted EPS	0.48	1.57	1.10	2.43

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 12/11/2025
- There were no investor complaints received / pending as at 30th September, 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.

For & On Behalf of the Board



HARJINDER SINGH JONJUA  
(Managing Director)  
DIN : 00898324

PLACE: MOHALI  
DATE: 12-11-2025

## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

S No.	Particulars	AS AT 30.09.2025	AS AT 31.03.2025
<b>A)</b>	<b><u>ASSETS</u></b>		
1	<b>Non-Current assets</b>		
	(a) Property Plant & Equipment	434.96	451.47
	(b) Other Intangible Assets	4,387.61	990.41
	(c) Financial assets		
	(i) Investments	537.48	411.72
	<b>Total non-current assets</b>	<b>5,360.05</b>	<b>1,853.59</b>
2	<b>Current assets</b>		
	(a) Inventories	439.71	484.86
	(b) Financial assets		
	(i) Trade receivables	67.69	160.66
	(ii) Cash & Cash Equivalents	391.13	275.72
	(iii) Other Bank Balances	124.96	124.96
	(c) Other current assets	68.42	266.76
	<b>Total current assets</b>	<b>1,091.91</b>	<b>1,312.96</b>
	<b>Total assets</b>	<b>6,451.96</b>	<b>3,166.55</b>
<b>B)</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	2,424.68	2,309.21
	(b) Other Equity	608.61	612.37
	<b>Equity attributable to shareholder</b>	<b>3,033.28</b>	<b>2,921.58</b>
2	<b><u>Non current Liabilities</u></b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	159.14	73.30
	<b>Total non-current liabilities</b>	<b>159.14</b>	<b>73.30</b>
3	<b><u>Current Liabilities</u></b>		
	(a) Financial liabilities		
	(i) Borrowings	3,205.15	3.06
	(ii) Trade Payables		
	- total outstanding dues of micro and small enterprises	-	-
	- total outstanding dues of creditors other than micro and small enterprises	-	1.23
	(iii) Other financial liabilities	-	112.97
	(b) Current Tax Liabilities	54.39	54.41
	<b>Total current liabilities</b>	<b>3,259.54</b>	<b>171.67</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,451.96</b>	<b>3,166.55</b>

- Financial Liabilities - borrowings and other financial liabilities/loans include unsecured loan and interest due.
- 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: 12-11-2025

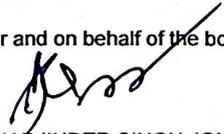
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2025**

Particulars	HALF YEAR ENDED 30.09.2025	HALF YEAR ENDED 30.09.2024
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
PROFIT AFTER TAX	111.70	87.04
<b>ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	85.84	22.58
DEPRECIATION AND AMORTIZATION	73.03	21.05
FINANCE COSTS	2.09	24.76
INTEREST INCOME RECEIVED	(16.94)	(0.53)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>255.72</b>	<b>154.89</b>
<b>CHANGES IN OPERATING ASSETS AND LIABILITIES:</b>		
TRADE RECEIVABLES	92.97	65.15
OTHER RECEIVABLES	198.34	(81.85)
INVENTORY	45.15	(92.50)
PROVISIONS	-	-
SHORT TERM BORROWINGS	3,202.09	353.27
TRADE AND OTHER PAYABLES	(114.22)	5.45
<b>CASH GENERATED FROM OPERATIONS</b>	<b>3,680.05</b>	<b>404.40</b>
INCOME TAX PAID (NET)	-	0.67
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>3,680.05</b>	<b>403.73</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
NET PURCHASE OF FIXED AND INTANGIBLE ASSETS	(3,453.73)	(306.35)
CHANGE IN INVESTMENTS	(125.76)	(7.74)
INTEREST INCOME RECEIVED	16.94	0.53
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>(3,562.55)</b>	<b>(313.56)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
FINANCE COST	(2.09)	(24.76)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(2.09)</b>	<b>(24.76)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>115.41</b>	<b>65.41</b>
OPENING CASH AND CASH EQUIVALENTS	400.68	288.63
CLOSING CASH AND CASH EQUIVALENTS	516.09	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

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

DATE: 12-11-2025  
PLACE : MOHALI



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## RELATED PARTY TRANSACTIONS

Harjinder Singh Jonjua Promoter

HS Jonjua and Sons HUF Promoter

HSJONJUA INNOVATEAGRO PRIVATE LIMITED Director related company

HSJONJUA AEROINFRA PRIVATE LIMITED Promoter Group

	(Rs. In Lacs)
<b>HARJINDER SINGH JONJUA</b>	
Purchase of goods including shares	28.40
Purchase of Intangible Asset*	3,453.21
<b>HSJONJUA AND SONS HUF</b>	
Sale of shares and rights entitlement	63.68
Accrued interest	6.76
<b>HSJONJUA AEROINFRA PRIVATE LIMITED</b>	
Sale of goods and services	29.94
Interest received	6.60
<b>HSJONJUA INNOVATEAGRO PRIVATE LIMITED</b>	
Sale of goods and services	36.71
<b>Harmanpreet Singh Jonjua</b>	
Professional fees	0.38
Rent	2.43
All transactions are at arms length basis and in accordance with resolutions passed by Shareholders.	
*Acquisition of intangible asset was informed by BSE Announcement dated 25th July, 2025 and amount outstanding being unsecured loan by promoter Major Harjinder Singh Jonjua Retd. payable on demand as approved by Shareholders.	



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## NOTES TO THE FINANCIAL RESULTS :

- 1 The above financial results have been prepared in accordance with Companies (Indian Accounting Standards ) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard ) Rules , 2015 and other relevant amendments thereafter.
- 2 The above financial results have been reviewed by the Audit Committee held on 12th November,2025 and then approved by Board of Directors in their meeting held on 12th November,2025 .
- 3 The previous period/year's figures have been regrouped wherever necessary to confirm to this period's classification.
- 4 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.

Thanking you.

Very truly yours,

**For JONJUA OVERSEAS LIMITED**

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

