KJMC FINANCIAL SERVICES LIMITED

NBFC: No. B-13.01633



November 07, 2023

To,
General Manager,
The Department of Corporate Services - CRD,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Scrip Code: 530235

Subject: Outcome of the Board Meeting held on Tuesday, November 07, 2023

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the Board of Directors of KJMC Financial Services Limited ("the Company"), at its meeting held on Tuesday, November 07, 2023, has inter alia:

- (i) Considered and approved the Un-audited Standalone and Consolidated Financial Results alongwith Cash Flow Statement and Statement of Assets & Liabilities of the Company for the half year ended September 30, 2023 as recommended by the Audit Committee to the Board of Directors of the Company ("Annexure-A");
- (ii) Taken on record the Limited Review Report on the Un-audited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2023, obtained from Statutory Auditors of the Company ("Annexure-B").

Please note that the Meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 7:20 P.M.

Request to kindly take the above information on record.

Thanking you,

Yours faithfully,

For KJMC Financial Services Limited

Behla Murtaza Tambawala Company Secretary & Compliance Officer

M No: A63971 Encl: *As above*

KJMC FINANCIAL SERVICES LIMITED

NBFC: No. B-13.01633



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

-		(Rs. in Lakhs except per share						
		Quarter Ended			Half Year Ended		Year Ended	
Sr. No.	Particulars	30-Sept-2023 (Unaudited)	30-Jun-2023 (Unaudited)	30-Sept-2022 (Unaudited)	30-Sept-2023 (Unaudited)	30-Sept-2022 (Unaudited)	31-Mar-2023 (Audited)	
Ī	(a) Revenue From Operations							
	Interest Income	31.94	33.92	25.83	65,86	42.97	112.87	
	Dividend Income	21.97	0.93	19.40	22.90	19.87	21.20	
	Processing , Documentation & others Charges	0.19	(0.03)	1.27	0.16	2.61	3.20	
	Income from Shares & Securities Trading	77.63	70.63	69.09	148.27	87.46	151.2	
	Total Revenue from Operations	131.73	105.45	115.59	237.19	152.91	288.50	
II .	(b) Other Income	0.61	0.87	4.91	1.49	8,91	20.2	
	Total Income (a + b)	132.34	106.32	120.50	238.68	161.82	308.74	
III	Expenses							
	Finance Costs	17.90	20.45	16.11	38.35	27.19	70.9	
	Employee Benefits Expenses	25.60	29.92	16.29	55.52	52.82	112.9	
	Depreciation and Amortization Expenses	6.13	6.02	4.20	12.15	8.55	20.1	
	Other Expenses	17.73	38.33	34.16	56.06	76.60	167.7	
	Total Expenses	67.36	94.72	70.76	162.08	165.16	371.76	
IV	Profit/ (Loss) from ordinary activities before Tax (I+II-III)	64.98	11.60	49.74	76.60	(3.34)	(63.02	
V	Tax expense	10.20	9.00	14.24	19.21	12.66	26.34	
VI	Profit/(Loss) for the period after tax (IV-V)	54.78	2.60	35.50	57.39	(16.00)	(89.36	
VII	Other Comprehensive Income			-				
	(i) Items that will not be reclassified to profit or loss: -Remeasurement gain /(loss) on defined benefit	0.18	0.18	0.17	0.36	0.34	0.71	
	Plans					0.34	0.71	
	-Net gain/(loss) on Equity Instrument through OCI	1,470.25	1,363.61	970.21	2,833.86	(511.78)	(70.29	
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	(152.93)	(141.34)	(98.56)	(294.28)	55.62	16.46	
	Other Comprehensive Income	1,317.50	1,222.45	871.82	2,539.94	(455.82)	(53.12	
VIII	Total Comprehensive Income for the Period (VI+VII)	1,372.28	1,225.05	907.32	2,597.33	(471.82)	(142.48	
IX	Paid-up equity share capital (Face value of ₹. 10/-each)	478.57	478.57	478.57	478.57	478.57	478.57	
Х	Other Equity excluding Revaluation Reserves	NA	NA	NA	NA	NA	6,410.49	
ΧI	Earnings per share							
	(of Rs. 10/- each) (not annualised)							
	(a) Basic	1.14	0.05	0.74	1.20	(0.33)	(1.87	
	(b) Diluted GERI	1.14	0.05	0.74	1.20	(0.33)		







- The above unaudited standalone financial results, have been prepared in accordance with the Indian Accounting Standards (Ind AS), the provisions of the companies Act, 2013 and guidelines issued by the Securities and Exchange Board on India, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 7th November 2023 and have also been limited reviewed by statutory auditor of the company. The Statutory auditor have expressed an unmodified review report on these standalone financial results.
- 2 Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 3 The Company is engaged primarily in investment and financing activities, and accordingly there are no separate reportable segments as per Ind AS 108 "Operating Segments".
- 4 The figures for the previous quarter/year to date have been regrouped/reclassified wherever necessary.

Place : Mumbai.

Date: 07th November 2023

For and on behalf of Board KJMC Financial Services Limited

Whole Time Director DIN- 00151988







UNAUDITED STANDALONE STATEMENT OF ASSET AND LIABILITIES AS AT 30TH SEPTEMBER 2023

(₹ in Lakh)

	(₹ In Lakh					
	As at	As at				
Particulars	30-Sep-23	31-Mar-23				
	(Unaudited)	(Audited)				
A ASSETS 1 Financial Assets						
(a) Cash and cash equivalents	29.91	37.34				
(b) Bank Balance other than (a) above	4.00	4.00				
(c) Loans	674.21	766.67				
(d) Investments	10,148.29	7,195.56				
(e) Other Financial Assets.	68.69	61.33				
Company a construction day (work	10,925.10	8,064.90				
2 Non-Financial Assets (a) Current Tax Assets (b) (i) Property, Plant & Equipment (ii) Intangible Asset	25.73 80.04	27.53 91.91 -				
(c) Other Non Financial Assets.	11.59	9.53				
	117.36	128.97				
Total Assets	11,042.46	8,193.87				
Total Assets	11,042.40	0,193.07				
B Liabilities and Equity Financial Liabilities (a) Payables (I) Other Payables (A) Micro & Small Enterprises (B) Others (b) Debt Securities (c) Borrowings(other than Debt Securities) (d) Deposits (e) Other Financial Liabilities	4.75 - 707.77 29.09 13.46 755.07	9.37 753.03 28.90 8.88 800.18				
2 Non-Financial Liabilities (a) Provision (b) Other Non Financial Liabilities (c) Deferred Tax Liability	40.63 2.80 757.57 801.00	49.46 7.98 447.19 504.63				
3 Equity (a) Equity Share Capital (b) Other Equity	478.57 9,007.82 9,486.39	478.57 6,410.49 6,889.06				
Total Liabilities and Equity	11,042.46	8,193.87				







STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023 MONEY MATTERS

Adjustment for:			(₹. in Lakhs)
Adjustment for:	PARTICULARS	Year ended 30-SEPT -2023	Year ended 30-SEPT -2022
Adjustment for: Depreciation & amortisation Depreciation & amortisation Grautity Provision through CCI Grautity Provision through CCI Addition/(Reversal) of Provision of Standard Assets (9.23) (9.23) (3.31 Interest and Financial Charges (9.23) (3.35) (9.27) (18.22) Operating Profit Before Working Capital Changes Changes in Working Capital (Increase)/Decrease in Loans (Increase)/Decrease in Loans (Increase)/Decrease in other financial assets (Increase)/Decrease in other financial assets (Increase)/Decrease in other pon financial assets (Increase)/Decrease in other pon financial assets (Increase)/Decrease) in other payables (Increase)/Decrease) in other payables (Increase)/(Decrease) in other payables (Increase)/(Decrease) in Operation (Increase)/(Decrease) in Operation (Increase)/(Decrease) in Operation (Increase)/(Decrease) in Operations (Increase)/(Decrease) in Operations (Increase)/(Decrease) in Operations (Increase)/(Decrease) in Net Current Assets (Increase)/(Decrease)/(Decrease) in Net Current Assets (Increase)/(De	Cash Flow from Operating Activities		
Depreciation & amortisation	Net Profit Before Tax	76.60	(3.34)
Depreciation & amortisation			
Grautity Provision through OCI		12.14	8.55
Addition/(Reversal) of Provision of Standard Assets			
Interest and Financial Charges 38.35 27.19 Operating Profit Before Working Capital Changes 118.22 35.87 Changes in Working Capital (Increase)/Decrease in Loans 92.46 (152.05) (Increase)/Decrease in other financial assets (7.30) (52.43) (Increase)/Decrease in other financial assets (2.06) (3.76) (Increase)/Decrease) in other financial assets (2.06) (3.76) (Increase)/Decrease) in other financial assets (2.06) (3.76) (Increase)/Decrease) in other payables (4.63) (8.88) (Increase/Cecrease) in other payables (4.63) (8.88) (Increase)/Decrease) in other payables (4.63) (8.88) (Increase)/Decrease) in Deposit (Liability) 0.19 0.07 (Increase)/Decrease) in Deposit (Liability) 0.19 0.07 (Increase)/Decrease) in Provisions 0.40 0.38 (Increase)/Decrease) in Net Current Assets (93.58) (340.95) (Increase)/Decrease) in Net Current Assets (93.58) (290.99) (Increase)/Decrease in Net Current Assets (93.58) (290.99) (Increase)/Decrease in Net Current Assets (93.58) (2		The state of the s	
Changes in Working Capital (Increase)/Decrease in Loans 92.46 (152.05) (Increase)/Decrease in other financial assets (2.00) (3.76) (52.43) (Increase)/Decrease in other financial assets (2.00) (3.76) (52.43) (Increase)/Decrease in other pron financial assets (2.00) (3.76) (50ck in Trade (Securities held for trading) (171.98) (131.43) (Increase)/Decrease) in other payables (4.63) (8.88) (1.628) (1.6		38.35	27.19
(Increase)/Decrease in Loans 92.46 (152.05) (Increase)/Decrease in other financial assets (7.36) (52.43) (Increase)/Decrease in other non financial assets (2.06) (3.76) Stock in Trade (Securities held for trading) (171.98) (131.43) Increase/(Decrease) in other financial liabilities 4.58 9.38 Increase/(Decrease) in other financial liabilities 4.58 9.38 Increase/(Decrease) in provisions 0.40 0.38 Increase/(Decrease) in other non financial Liabilities (5.18) (4.23) (Increase)/Decrease in Net Current Assets (93.58) (340.95) Cash generated from Operations 24.64 (305.08) Direct taxes (paid) (Net of refund)/Refund (1.30) 14.09 Cash Flow Before Extraordinary Items 23.34 (290.99) Extraordinary Items 23.34 (290.99) Cash Flow from Investment Activities 22.799.75 (534.82) Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised) 3.10 2.799.75 (534.82) Net Cash Flow from Investing Activities 52.83 8.51<	Operating Profit Before Working Capital Changes	118.22	35.87
(Increase)/Decrease in Loans 92.46 (152.05) (Increase)/Decrease in other financial assets (7.36) (52.43) (Increase)/Decrease in other non financial assets (2.06) (3.76) Stock in Trade (Securities held for trading) (171.98) (131.43) Increase/(Decrease) in other financial liabilities 4.58 9.38 Increase/(Decrease) in other financial liabilities 4.58 9.38 Increase/(Decrease) in provisions 0.40 0.38 Increase/(Decrease) in other non financial Liabilities (5.18) (4.23) (Increase)/Decrease in Net Current Assets (93.58) (340.95) Cash generated from Operations 24.64 (305.08) Direct taxes (paid) (Net of refund)/Refund (1.30) 14.09 Cash Flow Before Extraordinary Items 23.34 (290.99) Extraordinary Items 23.34 (290.99) Cash Flow from Investment Activities 22.799.75 (534.82) Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised) 3.10 2.799.75 (534.82) Net Cash Flow from Investing Activities 52.83 8.51<	Changes in Working Capital		
(Increase)/Decrease in other financial assets (7.36) (52.43) (3.76) (52.43) (3.76) (4.63) (4.63) (6.88) (6.84) (6.93) (6.93) (8.93) (8.93) (8.94) (8.94) (8.94) (8.94) (8.94) (8.94) (8.94) (8.94) (8.94) (8.94) (8.94)		92.46	(152.05)
(Increase)/Decrease in other non financial assets (2.06) (3.76) (171.98) (131.43) (171.98) (131.43) (171.98) (131.43) (171.98) (131.43) (171.98) (131.43) (171.98) (131.43) (171.98) (131.43) (171.98) (131.43) (171.98) (171.		(7.36)	(52.43)
Increase (Decrease) In other payables (4.63) (6.88) Increase (Decrease) In other financial liabilities (4.53) (4.58)	(Increase)/Decrease in other non financial assets		(3.76)
Increase (Decrease) in other financial liabilities 4.58 9.38 Increase / (Decrease) in Deposit (Liability) 0.19 0.07 Increase / (Decrease) in provisions 0.40 0.38 Increase / (Decrease) in other non financial Liabilities (5.18) (4.23) Increase / (Decrease) in other non financial Liabilities (5.18) (4.23) Increase / (Decrease) in Net Current Assets (93.58) (340.95) Cash generated from Operations 24.64 (305.08) Direct taxes (paid) (Net of refund)/Refund (1.30) 14.09 Cash Flow Before Extraordinary Items 23.34 (290.99) Extraordinary Items 23.34 (290.99) Cash Flow from Operating Activities 23.34 (290.99) Cash Flow from Investment Activities 23.34 (290.99) Purchase & Sale of Shares/ units (Net) (2,780.75) 526.32 Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised) 2,799.75 (534.82) Net (gain)/loss on Equity instruments through OCI (Realised) 34.10 23.03 Purchase of Property Plant & Equipment (0.27) (6.02) Net Cash Flow from Investing Activities 52.83 8.51 Cash Flow From Financing Activities 80.00 256.22 Net Cash Flow from Financing Activities (45.25) 283.41 Interest and Financial Charges (33.35) (27.19 Net Cash Flow from Financing Activities (45.25) 283.41 Cash and Cash Equivalents at the beginning of the Year (41.34 37.18 Cash and Cash Equivalents at the close of the Year (41.34 37.18 Cash and Cash Equivalents comprise of : (45.25) (45.25)	Stock in Trade (Securities held for trading)	100	10.50
Increase / (Decrease) in Deposit (Liability)	The state of the s	6	
Increase / (Decrease) in provisions			
Increase/(Decrease) in other non financial Liabilities			1
Cash generated from Operations 24.64 (305.08) Direct taxes (paid) (Net of refund)/Refund (1.30) 14.09 Cash Flow Before Extraordinary Items Extraordinary Items Extraordinary Items 23.34 (290.99) Extraordinary Items 23.34 (290.99) Extraordinary Items 23.34 (290.99) Cash Flow from Operating Activities 23.34 (290.99) Cash Flow from Investment Activities 23.34 (290.99) Cash Flow from Investment Activities 23.34 (290.99) Cash Flow from Investment Activities 23.34 (290.99) Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised) 2,799.75 (534.82) Net (gain)/loss on Equity instruments through OCI (Realised) 34.10 23.03 Purchase of Property Plant & Equipment (0.27) (6.02) Net Cash Flow from Investing Activities 52.83 8.51 Cash Flow From Financing Activities 52.83 8.51 Cash Flow From Financing Activities (45.25) 283.41 Interest and Financial Charges (38.35) (27.19 Net Cash Flow from Financing Activities (38.60) 256.22 Net Increase in Cash and Cash Equivalents (7.43) (26.26 Cash and Cash Equivalents at the beginning of the Year (38.36) (38.36) Cash and Cash Equivalents at the close of the Year (38.36) (38.36) (38.36) Cash and Cash Equivalents comprise of : (38.36) (38.			
Direct taxes (paid) (Net of refund)/Refund	(Increase)/ Decrease in Net Current Assets		(340.95)
Direct taxes (paid) (Net of refund)/Refund	Cach generated from Operations	24.64	(305.08)
Extraordinary Items 23.34 (290.99			
Cash Flow from Investment Activities Purchase & Sale of Shares/ units (Net) Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised) Net (gain)/loss on Equity instruments through OCI (Realised) Purchase of Property Plant & Equipment Net Cash Flow from Investing Activities Cash Flow From Financing Activities Borrowings other than debt securities issued (net) Interest and Financial Charges Net Cash Flow from Financing Activities Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the Year **Cash and Cash Equivalents at the close of the Year **Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' **Cash In Deposit Accounts with Less than 12 months' **Cash In Deposit Accounts with Less than 12 months' **Cash In Deposit Accounts with Less than 12 months' **Cash In Deposit Accounts with Less than 12 months'	Cash Flow Before Extraordinary Items Extraordinary Items	23.34	(290.99)
Purchase & Sale of Shares/ units (Net) Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised) Net (gain)/loss on Equity instruments through OCI (Realised) Purchase of Property Plant & Equipment Net Cash Flow from Investing Activities Cash Flow From Financing Activities Borrowings other than debt securities issued (net) Interest and Financial Charges Net Cash Flow from Financing Activities Net Cash Flow from Financing Activities Net Cash Flow from Financing Activities Ret Cash Flow from Financing Activities Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the Year * Cash and Cash Equivalents at the close of the Year * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' 12,799.75 (534.82) 24,00 256.32 (45.25) 283.41 (45.25) 283.41 (45.25) 283.41 (7.43) (26.26 41.34 37.18 33.91 10.92	Net Cash flow from Operating Activities	23.34	(290.99)
Purchase & Sale of Shares/ units (Net) Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised) Net (gain)/loss on Equity instruments through OCI (Realised) Purchase of Property Plant & Equipment Net Cash Flow from Investing Activities Cash Flow From Financing Activities Borrowings other than debt securities issued (net) Interest and Financial Charges Net Cash Flow from Financing Activities Net Cash Flow from Financing Activities Net Cash Flow from Financing Activities Ret Cash Flow from Financing Activities Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the Year * Cash and Cash Equivalents at the close of the Year * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' 12,799.75 (534.82) 24,00 256.32 (45.25) 283.41 (45.25) 283.41 (45.25) 283.41 (7.43) (26.26 41.34 37.18 33.91 10.92			
Net (gain)/loss on Equity instruments through OCI (Realised) Purchase of Property Plant & Equipment (0.27) Net Cash Flow from Investing Activities Cash Flow From Financing Activities Borrowings other than debt securities issued (net) Interest and Financial Charges Net Cash Flow from Financing Activities Ret Cash Flow from Financing Activities Net Cash Flow from Financing Activities Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the Year * Cash and Cash Equivalents at the close of the Year * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' (534.82) 2,799.75 (602) 34.10 23.03 (45.25) 283.41 (45.25) 283.41 (45.	Purchase & Sale of Shares/ units (Net)	(2,780.75)	526.32
Purchase of Property Plant & Equipment (0.27) (6.02) Net Cash Flow from Investing Activities 52.83 8.51 Cash Flow From Financing Activities Borrowings other than debt securities issued (net) (45.25) 283.41 Interest and Financial Charges (38.35) (27.19 Net Cash Flow from Financing Activities (83.60) 256.22 Net Increase in Cash and Cash Equivalents (7.43) (26.26 Cash and Cash Equivalents at the beginning of the Year 41.34 37.18 Cash and Cash Equivalents at the close of the Year 43.39.1 10.92 * Cash and Cash Equivalents comprise of: Cash in hand 4.53 6.91 Balance in current account 25.38 0.01 In Deposit Accounts with Less than 12 months' 4.00 4.00		2,799.75	(534.82)
Net Cash Flow from Investing Activities Cash Flow From Financing Activities Borrowings other than debt securities issued (net) Interest and Financial Charges Net Cash Flow from Financing Activities (83.60) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the Year * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' * Securities (45.25) (283.41 (26.25) (27.19 (26.26) (7.43) (26.26) 41.34 37.18 6.91 4.53 6.91 4.53 6.91	Net (gain)/loss on Equity instruments through OCI (Realised)	/2	23.03
Cash Flow From Financing Activities Borrowings other than debt securities issued (net) Interest and Financial Charges (38.35) (27.19 Net Cash Flow from Financing Activities (83.60) Net Increase in Cash and Cash Equivalents (7.43) (26.26 Cash and Cash Equivalents at the beginning of the Year Cash and Cash Equivalents at the close of the Year * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' (45.25) (283.41 (45.25) (483.60) (283.60)			(6.02)
Borrowings other than debt securities issued (net) Interest and Financial Charges (38.35) (27.19 Net Cash Flow from Financing Activities (83.60) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the Year Cash and Cash Equivalents at the close of the Year * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' (45.25) (283.41 (27.19 (26.26) (7.43) (7.43) (7.	Net Cash Flow from Investing Activities	52.83	8.51
Borrowings other than debt securities issued (net) Interest and Financial Charges (38.35) (27.19 Net Cash Flow from Financing Activities (83.60) Net Increase in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the Year Cash and Cash Equivalents at the close of the Year * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' (45.25) (283.41 (27.19 (26.26) (7.43) (7.43) (7.	Cash Flow From Financing Activities		
Interest and Financial Charges (38.35) (27.19 Net Cash Flow from Financing Activities (83.60) 256.22 Net Increase in Cash and Cash Equivalents (7.43) (26.26 Cash and Cash Equivalents at the beginning of the Year 41.34 37.18 Cash and Cash Equivalents at the close of the Year 43.391 10.92 * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account 15.38 0.01 In Deposit Accounts with Less than 12 months' 4.00 4.00		(45.25)	283.41
Net Cash Flow from Financing Activities (83.60) 256.22 Net Increase in Cash and Cash Equivalents (7.43) (26.26 Cash and Cash Equivalents at the beginning of the Year (7.43) (26.26 Cash and Cash Equivalents at the close of the Year (7.43) (26.26 41.34 37.18 Cash and Cash Equivalents at the close of the Year * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' (83.60) 256.22	Interest and Financial Charges		
Cash and Cash Equivalents at the beginning of the Year * 33.91 10.92 * Cash and Cash Equivalents at the close of the Year * 33.91 10.92 * Cash and Cash Equivalents comprise of : Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' 4.00 4.00	Net Cash Flow from Financing Activities	(83.60)	256.22
Cash and Cash Equivalents at the beginning of the Year * 33.91 10.92 * Cash and Cash Equivalents at the close of the Year * 33.91 10.92 * Cash and Cash Equivalents comprise of : Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' 4.00 4.00	Not learness in Cook and Cook Equipplants / S. FUR.	(7.43)	(26.26)
Cash and Cash Equivalents at the close of the Year * * Cash and Cash Equivalents comprise of: Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' 33.91 10.92 4.53 6.91 25.38 0.01 4.00			37.18
* Cash and Cash Equivalents comprise of : Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' 4.53 6.91 25.38 0.01 4.00	Cash and Cash Equivalents at the close of the Year *	22.01	10.92
Cash in hand Balance in current account In Deposit Accounts with Less than 12 months' 4.53 5.91 25.38 0.01 4.00		N .	Page Comment
In Deposit Accounts with Less than 12 months' 4.00 4.00	Cash in hand	The second secon	6.91
III Deposit Accounts with accounts with accounts with accounts	Balance in current account		
	In Deposit Accounts with Less than 12 months'		10.92

KJMC FINANCIAL SERVICES LIMITED

NBFC: No. B-13.01633



ENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBERS, MATTERS

		Quarter Ended		(Rs. in Lakhs excep Half Year Ended		Year Ended		
	Particulars		tuarter Ended		Tidli 100 = 100		1	
Sr. No.		30-Sept-2023 (Unaudited)	30-Jun-2023 (Unaudited)	30-Sept-2022 (Unaudited)	30-Sept-2023 (Unaudited)	30-Sept-2022 (Unaudited)	31-Mar-2023 (Audited)	
	(a) Revenue From Operations						442.07	
1	Interest Income	31.94	33.92	25.83	65,86	42.97	112.87 21.20	
-	Dividend Income	21.97	0.93	19.40	22.90	19.87	3.20	
-	Processing , Documentation & others Charges	0.19	(0.03)	1.27	0.16	2.61 87.45	151.23	
	Income from Shares & Securities Trading	77.63	70.63	69.10	148.27	152.90	288.50	
	Total Revenue from Operations	131.73	105.45	115.60	237.19	152.50	200.00	
		7.43	0.87	8.96	8.30	12.96	23.41	
	(b) Other Income Total Income (a + b)	139.16	106.32	124.56	245.49	165.86	311.91	
III	Expenses	17.90	21.28	17.39	39.18	29.73	75.99	
	Finance Costs	26.83	31.52	18.61	58.35	57.45	122.25	
	Employee Benefits Expenses Depreciation and Amortization Expenses	6.13	6.02		12.15	8.55	20.16	
	Other Expenses	16.75	36.95	31.86	53.69	72.09	159.03	
		67.61	95.77	72.06	163.37	167.82	377.43	
	Total Expenses	67.61	33.17	72.00				
IV	Profit/ (Loss) from ordinary activities before Tax (I+II-III)	71.55	10.55	52.50	82.12	(1.96)	(65.52	
		10.20	9.00	14.24	19.21	12.66	26.34	
V	Tax expense					(44.52)	(91.86	
VI	Profit/(Loss) for the period after tax (IV-V)	61.35	1.55	38.26	62.91	(14.62)		
VII	Add: Share in Profit/(Loss) in Associates	(1.96)		0.18	(1.95)	0.07	(0.30)	
		59.39	1.55	38.44	60.96	(14.55)	(92,16)	
VIII	Profit/(Loss) for the period (VI+VII)	00.00						
IX	Other Comprehensive Income					4		
	(i) Items that will not be reclassified to profit or loss: -Remeasurement gain /(loss) on defined benefit Plans	0.18	0.18	0.17	0.36	0,34	0.71	
		1,799.04	1,651.78	1,171.16	3,450.82	(630.10)	(63.33	
	-Net gain/(loss) on Equity Instrument through OCI (ii) Income Tax relating to items that will not be reclassified to	(152.93)			(294.28)	55.62		
	Profit & Loss Share in Profit' (Loss) in Associates						(1.46	
	Other Comprehensive Income	1,646.29	1,510.62	1,072.77	3,156.90	(574.14)	(47.62	
х	Total Comprehensive Income for the Period (VIII+IX)	1,705.68	1,512.1	7 1,111.21	3,217.86	(588.69)	(139.78	
- 71	Paid-up equity share capital (Face value of ₹. 10/- each)	478.57	478.5	7 478.57	478.57	478.57	478.5	
XI					NA NA	NA	7,873.3	
XII	Other Equity excluding Revaluation Reserves	NA	NA	NA	NA NA	IVA	7,070.0	
XIII	Earnings per share							
Aill	(of Rs. 10/- each) (not annualised)	1.28	0.0	3 0.80	1.31	(0.31	(1.92	
	(a) Basic	1.28						







(b) Diluted

Regd. office: - 162, 16th Floor, Atlanta, Nariman Point, Mumbai - 400 021.

Tel.: +91-22-2288 5201-2, 4094 5500 ● Fax: +91-22-2285 2892 ● Email: info@kjmc.com ● Website : www.kjmcfinserv.com

CIN: L65100MH1988PLC047873



CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

		(₹. in Lakhs
PARTICULARS	For the Year ended 30-SEPT -2023 (Unaudited)	For the Year ended 30-SEPT -2022 (Unaudited)
Cash Flow from Operating Activities		(onaddited)
Net Profit Before Tax	80.16	(1.88
Adjustment for:		
Depreciation & amortisation	4044	
Grautity Provision through OCI	12.14	8.55
Addition/(Reversal) of Provision of Standard Assets	0.36 (9.00)	0.34
Interest and Financial Charges	39.18	3.13
Operating Profit Before Working Capital Changes	122.84	29.73 39.87
Changes in Working Capital		
(Increase)/Decrease in Loans	92,46	(152.05)
(Increase)/Decrease in other financial assets	(8.40)	(152.05)
(Increase)/Decrease in other non financial assets	(2.04)	(
Stock in Trade (Securities held for trading)	(171.98)	The state of the s
Increase/(Decrease) in other payables	(4.83)	(5.41)
Increase/(Decrease) in other financial liabilities	4.20	9.37
Increase / (Decrease) in Deposit (Liability)	0.19	0.07
Increase / (Decrease) in provisions	0.17	0.38
Increase/(Decrease) in other non financial Liabiliites	(5.21)	(4.23)
(Increase)/ Decrease in Net Current Assets	(95.44)	(342.74)
Cash generated from Operations	27.40	(302.87)
Direct taxes (paid) (Net of refund)/Refund	(1.01)	14.18
Cash Flow Before Extraordinary Items	26.39	(288.69)
Extraordinary Items		(200.00)
Net Cash flow from Operating Activities	26.39	(288.69)
O-ah Flanckan I		
Cash Flow from Investment Activities		
Purchase & Sale of Shares/ units (Net)	(3,342.57)	641.04
Net (gain)/loss on Equity instruments at fair value through OC (Unrealised)	3,416.71	(653.13)
Not (sein)// Fault in the second second		(000.10)
Net (gain)/loss on Equity instruments through OCI (Realised) Purchase of Property Plant & Equipment		23.02
Net Cash Flow from Investing Activities	(0.27)	(6.02)
1/2	6.000	4.91
Cash Flow From Financing Activities		
Borrowings other than debt securities issued (net)	(104.81)	286.40
nterest and Financial Charges	(39.18)	
Net Cash Flow from Financing Activities	(143.99)	(29.73) 256.67
	Antho P	200,07
Net Increase in Cash and Cash Equivalents	(9.63)	(27.11)
Cash and Cash Equivalents at the beginning of the Year *	45.42	39.88
Cash and Cash Equivalents at the close of the Year *	35.79	12.77
Cash and Cash Equivalents comprise of :		
Cash in hand	1 6 1 6 1	5 11 Spread
Balance in current account	I I William II	2.13
n Deposit Accounts with Less than 12 months'	25.52	6.64
Total	4.00	4.00
100	35.79	12.77



Notes :

- 1 The above unaudited consolidated financial results, have been prepared in accordance with the Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board on India, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meetings held on 7th November 2023 and have also been limited reviewed by statutory auditor of the company. The Statutory auditor have expressed an unmodified reviewer report on these consolidated financial results.
- 2 The Consolidated financial results include the financial results of the company, its wholy owned subsidiary namely KJMC trading and agency Ltd and its associate namely, KJMC Platinum Builders Pvt Ltd.
- 3 Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 4 The Company is engaged primarily in investment and financing activities, and accordingly there are no separate reportable segments as per Ind AS 108 "Operating Segments".

For and on behalf of Board KJMO Financial Services Limited

Rajnesh Jain Whole Time Director DIN- 00151988

Place : Mumbal.

Date: 07th November 2023







UNAUDITED CONSOLIDATED STATEMENT OF ASSET AND LIABILITIES AS AT 30TH SEPTEMBER 2023

	Particulars	As at 30-Sep-23 (Unaudited)	As at 31-Mar-23 (Audited)
Α	ASSETS	-	
1	Financial Assets		
	(a) Cash and cash equivalents	31.79	41.42
	(b) Bank Balance other than (a) above	4.00	4.00
	(c) Loans	674.21	766.67
	(d) Investments	12,228.25	8,713.69
	(e) Other Financial Assets.	69.73 13,007.98	61.33 9,587.11
		13,007.90	9,507.11
2	Non-Financial Assets		
-	(a) Current Tax Assets	26.50	28.59
	(b) (i) Property, Plant & Equipment	80.04	91.91
	(ii) Intangible assets	-	***
	(c) Other Non Financial Assets.	11.59	9.55
		118.13	130.05
	Total Assets	13,126.11	9,717.16
B 1	Liabilities and Equity Financial Liabilities (a) Payables (l) Other Payables (A) Micro & Small Enterprises (B) Others (b) Borrowings(other than Debt Securities) (c) Deposits (d) Other Financial Liabilities	4.55 707.77 29.09 13.88 755.29	9.37 812.58 28.90 9.68 860.53
2	Non-Financial Liabilities		
	(a) Provision (b) Other Non Financial Liabilities (c) Deferred Tax Liability	40.63 2.82 757.57 801.02	49.46 8.03 447.19 504.68
3	Equity (a) Equity Share Capital (b) Other Equity	478.57 11,091.23 11,569.80	478.57 7,873.38 8,351.95
	Total Liabilities and Equity	13,126.11	9,717.16





ANNEXURE - B



Head Office (Mumbai): National Insurance Building, 204, Dadabhoy Naoroji Road, Fort, Mumbai - 400 001.

Tel.: 2207 7941 / 2207 4260 E-mail: info@batlibolpurohit.com Website: www.batlibolpurohit.com

Independent Auditors' Limited Review Report on Quarterly and Half-Yearly Unaudited Standalone Financial Results of KJMC Financial Services Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

To
The Board of Directors
KJMC Financial Services Limited

- 1. We have reviewed the accompanying Statement of unaudited standalone financial results of KJMC Financial Services Limited ("the Company) for the quarter and half year ended September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. 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. 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, 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.
- 4. Based on our review conducted and procedures performed as stated in paragraph 3 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Batliboi & Purohit Chartered Accountants,

Firm's Registration No. 101048W

Gaurav Dhebar

Partner

Membership No. 153493 UDIN: 23153493BGQIBG1125

Place: Mumbai

Date: November 07, 2023

BRANCHES:



Head Office (Mumbai): National Insurance Building, 204, Dadabhoy Naoroji Road, Fort, Mumbai - 400 001.

Tel.: 2207 7941 / 2207 4260 E-mail: info@batliboipurohit.com Website: www.batliboipurohit.com

Independent Auditors' Limited Review Report on Quarterly and Half-Year Unaudited Consolidated Financial Results of KJMC Financial Services Limited Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors KJMC Financial Services Limited Limited

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results
 of KJMC FINANCIAL SERVICES LIMITED ("the Parent") and its Subsidiary KJMC
 TRADING & AGENCY LIMITED (the Parent and its Subsidiary together referred to as "the
 Group") for the quarter and half year ended September 30, 2023 ("the Statement") being
 submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and
 Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,
 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. 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. 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, 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.
- 4. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Batliboi & Purohit Chartered Accountants, Firm's Registration No. 101048W

Gaurav Dhebar

Partner

Membership No. 153493

UDIN: 23153493BGQIBH2279

Place: Mumbai

Date: November 07, 2023

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BRANCHES: