

Independent Auditor's Report on the quarterly and year-to-date audited financial results of the company pursuant to the regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

TO THE BOARD OF DIRECTORS OF  
J J Exporters Ltd  
64, Bright Street, Kolkata-700019

Report on the Audit of the Financial Results

### Qualified Opinion

We have audited the accompanying quarterly financial results of **J J Exporters Ltd** ("the Company") for the quarter ended 31.03.2020 and the year-to-date results for the period from 01.04.2019 to 31.03.2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the matters described in the basis for Qualified Opinion section of our Report, the Statement:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the **net loss** (including other comprehensive loss) and other financial information for the quarter ended 31.03.2020 as well as the year-to-date results for the period from 01.04.2019 to 31.03.2020 except as stated in basis for qualified opinion.

### Basis for Qualified Opinion

- a) The Board of Directors had decided in the meeting held on 30<sup>th</sup> May, 2018 that a major portion of the Company's assets has been taken over by bank and in the process of sale under the SARFASI Act, 2002, and there is no business operations of the company and the Company does not have any commercial existence, the continuance of corporate existence of the company was no longer feasible. Thus, the Board has decided that the Company be wound up under the provisions of section 271(a) of the Companies Act, 2013, subsequently approved by shareholder through Postal Ballot on 02.08.2018 and matter is pending with NCLT, Kolkata Bench. In view of same company is not a going concern, hence liquidation accounting method applied to the extent possible. [Refer Note -3 of the statement]. These accounts has not been prepared and submitted to stock exchange in due time as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").



- b) As the bank taken over the Secured assets of the company, which shown at carrying amount not at Realisable value as company itself applied for the Wounding Up and subjected to the approval NCLT, Kolkata bench. [Refer Note 4 to the statement]
- c) As the company has not provided for interest on the Bank loan and non-confirmation and reconciliation of the bank Loans, effect of the same on the financial statement is not ascertainable at Present.[Refer Note 5 to the statement].

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Qualified opinion.

#### **Emphasis of Matters**

The company has accumulated losses and its net worth has been fully eroded, the company has incurred net loss during the current and previous years and the company's current liabilities exceeded its total assets of the company. These conditions, along with other matters set forth so that financial Statement of the company is prepared on Liquidation basis of accounting. [Refer Note 1 of the statement].

#### **Management's Responsibilities for the Financial Results**

This Statement, which is the responsibility of the company's management and approved by the Board of Directors have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the loss including other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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 of 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results 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 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 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 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 control 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 Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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 statement includes the results for the quarter ended March 31, 2020 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2020 and the published unaudited year-to-date figures upto the 3<sup>rd</sup> quarter of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

For Lihala & Co.  
Chartered Accountants  
(Firm ICAI Regd. No. 315052E)

*Priyam Dalmiya*

Priyam Dalmiya  
(Partner)  
Membership No - 303794



Place : Kolkata  
Date : 3<sup>rd</sup> Day of December, 2021  
UDIN : 21303794AAAAEO4708

**J J EXPORTERS LTD**

REGD. OFFICE : 64, Bright Street, Kolkata- 700019.

CORPORATE INDENTITY NUMBER : L17112WB1972PLC028631, TEL : 033-2283-2329

EMAIL ID :info@jjexp.com, WEBSITE : www.jjexporters.com

**AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2020**

Sl. No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		(AUDITED)	(UNAUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
<b>1</b>	<b>Income From Operations</b>					
	(i) Gross Sales/Income From Operations	1.20	0.52	0.87	1.76	1.78
	(ii) Other Income	1.40	-	1.59	2.82	3.93
	<b>Total income (i+ii)</b>	<b>2.61</b>	<b>0.52</b>	<b>2.45</b>	<b>4.58</b>	<b>5.70</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	0.16	-	7.81	0.16	9.71
	(b) Purchase of Stock-in- trade		-	-		-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.40	-	42.71	0.40	43.19
	(d) Employee benefits expense	1.73	2.67	4.01	9.78	14.73
	(e) Finance Costs		-	-	-	-
	(f) Depreciation and Amortisation expense	0.12	0.12	0.26	0.48	1.44
	(g) Other expenses	3.92	2.50	19.56	9.67	48.58
	<b>Total expenses</b>	<b>6.32</b>	<b>5.29</b>	<b>74.35</b>	<b>20.48</b>	<b>117.65</b>
<b>3</b>	<b>Profit / (Loss) from ordinary activities before Exceptional Items &amp; Tax (1-2)</b>	<b>(3.71)</b>	<b>(4.77)</b>	<b>(71.89)</b>	<b>(15.90)</b>	<b>(111.94)</b>
<b>4</b>	Exceptional items		-	-	-	-
<b>5</b>	<b>Profit / (Loss) from operations before Tax</b>	<b>(3.71)</b>	<b>(4.77)</b>	<b>(71.89)</b>	<b>(15.90)</b>	<b>(111.94)</b>
<b>6</b>	<b>Tax Expense</b>		-	-	-	-
<b>7</b>	<b>Net Profit / (Loss) for the period (5-6)</b>	<b>(3.71)</b>	<b>(4.77)</b>	<b>(71.89)</b>	<b>(15.90)</b>	<b>(111.94)</b>
<b>8</b>	<b>Other Comprehensive Income, Net of income tax</b>					
	A. Items that will not be reclassified to profit or loss	-	-			(48.89)
	B. Items that will be reclassified to profit or loss		-	-34.81	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>(34.81)</b>	<b>-</b>	<b>(48.89)</b>
<b>9</b>	<b>Total comprehensive Income for the period</b>	<b>(3.71)</b>	<b>(4.77)</b>	<b>(106.70)</b>	<b>(15.90)</b>	<b>(160.83)</b>
<b>10</b>	Paid-up equity share capital (Face Value of Rs.10/- per share)	926.23	926.23	926.23	926.23	926.23
<b>11</b>	Earnings per share (of Rs.10/- each) (not annualised) :					
	(a) Basic	(0.04)	(0.05)	(0.78)	(0.17)	(1.21)
	(b) Diluted	(0.04)	(0.05)	(0.78)	(0.17)	(1.21)

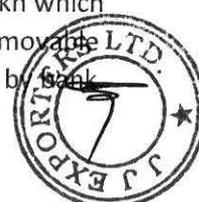
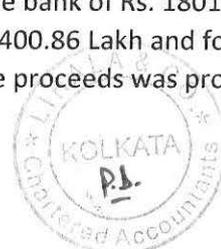


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CIN – L17112WB1972PLC028631, Phone No. 033-2283-2329, mail; info@jjexp.com

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter. However, the company has discontinued its business. Accordingly, management has prepared financial statement under the liquidation basis of accounting. All assets and liabilities have been measured and stated at the value they expect to be realised or settled at and provisions have been made in the books of account for the losses arising or likely to arise on account of such closure, to the extent ascertained by management at the time of preparation of these financial statement except asset held for sale.
2. The above financial results have been approved by the Board of Directors at their meeting held on 3<sup>rd</sup> December, 2021. The statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Net Worth of the Company has fully eroded. However, the accounts of the Company have been prepared on Liquidation basis. In the meantime, the Board has decided in its meeting held on 30.05.2018 that as major portion of the Company's assets has been taken over by the Bank and since operations at all units of the Company has also been stopped and the Company did not have any commercial activity, the continuance of the corporate existence of the Company was no longer feasible. Thus, the Board decided that the Company be wound up under the provisions of Section 271(a) of the Companies Act, 2013 and subsequently approved by shareholder through Postal Ballot on 02.08.2018 and subjected to the approval National Company Law Tribunal, Kolkata Bench. The matter is pending with NCLT, Kolkata. In view of above financial results could not be prepared as per stipulated time under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The loan from Industrial Development Bank of India (IDBI) (including interest thereon) amounting to `24.81 crores, has already been called back by the bank for repayment and loan from Indian Overseas Bank (IOB) to the extent of `24.71 crores (including interest thereon), subject to confirmation, was also called back by the bank for repayment. The above two banks had also served notice under section 13(2) of the Securitisation and Reconstruction of the Financial Assets and Enforcement of Security Interest Act, 2002. The Company has defaulted in the repayment of above loans.  
The IDBI Bank Ltd. (IDBI), IDBI House, 44 Shakespeare Sarani, Kolkata-700017 vide its possession notice dated 14th July, 2017 and 27th July, 2017 had taken the possession of the Movable & Immovable assets situated at Mouza-Gangarampur, South 24 Paraganas, West Bengal & Dodaballapur, Bangalore, Karnataka, which were secured against Loan, so the Company has not provided depreciation on the said Fixed Assets and also interest on the loans taken from IDBI & Indian Overseas Bank (IOB) from the said possession date.  
In the Financial year 2017-18 secured asset was sold by the bank of Rs. 1801.10 Lakh which was apportioned by bank for immovable property at Rs. 1400.86 Lakh and for the movable property at Rs. 400.24 Lakh, as no item wise details of sale proceeds was provided by bank



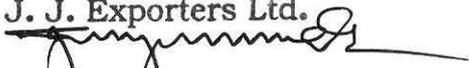
The Statutory Compliances if any, complied by the bank on account of the said transactions have not been confirmed.

5. Bank Loans are subject to confirmation and reconciliation along with interest accrued and due. Since Bank are not providing any confirmation about total dues. Since account has become NPA.
6. The Company mainly deals in a single product, namely Textiles.
7. Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the stock exchange websites, [www.cse-india.com](http://www.cse-india.com) and [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.jjexporters.com](http://www.jjexporters.com).
8. The figure for the quarter ended 31<sup>st</sup> March'2020 and 31<sup>st</sup> March'2019 are the balancing figures between audited figures in respect of the full financial year ended 31<sup>st</sup> March' 2020 and 31<sup>st</sup> March, 2019 respectively and the unaudited published year to date figures upto 31<sup>st</sup> December'2019 and 31<sup>st</sup>December'2018, respectively, being the end of the third quarter of the respective financial year, which were subjected to limited review.
9. Previous period/ year figures have been regrouped wherever necessary to conform to the current period's presentation.

Place: 03.12.2021  
Date: Kolkata

For and on behalf of Board of Directors  
For JJ Exporters Ltd.

For J. J. Exporters Ltd.

  
S. N. Jhunjhunwala  
Chairman  
(DIN : 00063450)



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Statement of Audited Assets and Liabilities as at 31st March 2020

(Rs in 'Lakhs)

I. ASSETS	As at 31.03.2020	As at 31.03.2019
1) <b>Non current assets</b>		
a) Property, Plant and Equipment	-	-
b) <b>Financial assets</b>		
i) Investments	-	
ii) Loans	-	
c) Other non current assets	0.03	0.03
<b>Total (1)</b>	<b>0.03</b>	<b>0.03</b>
2) <b>Current assets</b>		
a) Inventories	11.41	11.97
b) <b>Financial assets</b>		
i) Asset held for sale	1,008.07	1,008.79
ii) Investments	0.12	29.21
iii) Trade Receivable	1.69	0.41
iv) Cash and cash equivalents	20.86	5.35
v) Bank Balances other than (iii) above	-	2.50
vi) Other	-	0.98
c) Current tax asset (net)	158.60	158.60
d) Other current assets	38.00	38.27
<b>Total(2)</b>	<b>1,238.75</b>	<b>1,256.08</b>
<b>TOTAL - ASSETS</b>	<b>1,238.78</b>	<b>1,256.10</b>
II. EQUITY AND LIABILITIES	As at 31.03.2020	As at 31.03.2019
1) <b>Equity</b>		
a) Equity share capital	926.23	926.23
b) Other equity	(4,734.64)	(4,718.74)
<b>TOTAL - EQUITY</b>	<b>(3,808.42)</b>	<b>(3,792.51)</b>
2) <b>Liabilities</b>		
<b>Current liabilities</b>		
a) <b>Financial Liabilities</b>		
ii) Borrowings	3,918.77	3,918.77
ii) Trade payables	31.34	32.22
iii) Other Financial Liabilities	1,078.69	1,079.79
b) Other current liabilities	17.97	17.40
c) Provisions	0.43	0.43
<b>Total (b)</b>	<b>5,047.19</b>	<b>5,048.61</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,238.78</b>	<b>1,256.10</b>



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Cash Flow Statement as at 31st March 2020

(Rs In Lakhs)

PARTICULARS	For the year ended 31.03.2020 ₹	For the year ended 31.03.2019 ₹
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before Tax & Extra-Ordinary Items	(15.90)	(111.94)
Less: Prior Period Items		
Net Profit/(Loss) after Tax & Extra-Ordinary Items	(15.90)	(111.94)
<b>Adjustment for :</b>		
Depreciation	0.48	1.44
Interest Expenses		-
Interest Income	(1.41)	(0.55)
(Profit)/Loss on Sale of Investment	(0.34)	(0.16)
Unrealised gain on Investments measured at Fair value Through Profit and Loss	-	(1.79)
(Profit)/Loss on Sale of Property, Plant and Equipment	(0.86)	7.61
Provision for Gratuity		-
<b>Operating Profit before Working Capital Changes</b>	<b>(18.04)</b>	<b>(105.39)</b>
<b>Movements In Working Capital :</b>		
Increase/(Decrease) in Trade Payables	(0.88)	(2.69)
Increase/(Decrease) in Other Current Liabilities	0.56	(2.60)
Increase/(Decrease) in Other Financial Liabilities	(1.11)	(1.78)
(Increase)/ Decrease in Inventories	0.56	51.80
(Increase)/ Decrease in Trade Receivables	(1.28)	6.80
(Increase)/ Decrease in Non Current Assets	-	7.22
Increase/(Decrease) in Other Non Current Financial Assets	0.28	0.23
Decrease/ (Increase) in Other Current Financial Assets	0.98	(0.24)
(Increase)/Decrease in Other Current Assets	2.50	19.27
<b>Cash generated from/(used in) Operations</b>	<b>(16.42)</b>	<b>(27.38)</b>
Direct Taxes Paid (Net)		(0.03)
<b>Net Cash from Operating Activities</b>	<b>(16.42)</b>	<b>(27.41)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Sale of Property, Plant and Equipment	1.10	4.88
Interest Received	1.41	0.55
Sale of Investments	29.43	(3.33)
Purchase of Investments		
Fixed Deposit held as Margin Money matured	-	
<b>Net Cash from Investing Activities</b>	<b>31.94</b>	<b>2.10</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Interest paid		-
Proceeds/(Repayment) of Short Term Borrowings		-
<b>Net Cash from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net (Decrease)/ Increase in Cash and Cash Equivalents</b>	<b>15.52</b>	<b>(25.30)</b>
Cash and Cash Equivalents at the beginning of the year	5.34	30.64
Cash and Cash Equivalents at end of the year	20.86	5.34



PARTICULARS	For the year ended 31.03.2020 ₹	As At 31.03.2019 ₹
<b>Cash &amp; Cash Equivalents :</b>		
<b>Balances with Bank</b>		
In Current Account	20.79	5.18
In Foreign Currency Account		-
<b>Cash-on-Hand</b>	0.07	0.16
Cheques on Hand		
Total	20.86	5.34



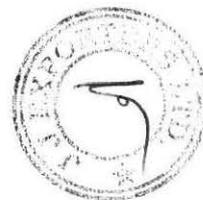
## ANNEXURE

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results

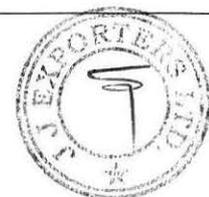
Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2020

[See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lakhs)
	1	Turnover / Total income	4.58	4.58
	2	Total Expenditure	20.48	20.48
	3	Net Profit/(Loss)	(15.90)	(15.90)
	4	Earnings Per Share	(0.17)	(0.17)
	5	Total Assets	1238.78	1238.78
	6	Total Liabilities	1238.78	1238.78
	7	Net Worth	(3808.42)	(3808.42)
	8	Any other financial item(s)	NIL	NIL



II..	
<b>Audit Qualification (each audit qualification separately):</b>	
a. Details of Audit Qualification:	<p>a) The Board of Directors had decided in the meeting held on 30<sup>th</sup> May, 2018 that a major portion of the Company's assets has been taken over by bank and in the process of sale under the SARFASI Act,2002, and there is no business operations of the company and the Company does not have any commercial existence, the continuance of corporate existence of the company was no longer feasible. Thus, the Board has decided that the Company be wound up under the provisions of section 271(a) of the Companies Act, 2013, subsequently approved by shareholder through Postal Ballot on 02.08.2018 and matter is pending with NCLT, Kolkata Bench. In view of same company is not a going concern, hence liquidation accounting method applied to the extent possible. These accounts has not been prepared and submitted to stock exchange in due time as per Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").</p> <p>b) As the bank taken over the Secured assets of the company, which shown at carrying amount not at Realisable value as company itself applied for the Wounding Up and subjected to the approval NCLT, Kolkata bench.</p> <p>c) As the company has not provided for interest on the Bank loan and non-confirmation and reconciliation of the bank Loans, effect of the same on the financial statement is not ascertainable at Present.</p>
b. Type of Audit Qualification:	Qualified Opinion
c. Frequency of qualification:	Second year
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	NA. Since impact is not quantifiable.
e. For Audit Qualification(s) where the impact is not quantified by the auditor:	NA. Since impact is not quantifiable.
(i) Management's estimation on the impact of audit qualification:	
(ii) If management is unable to estimate the impact, reasons for the same:	
(iii) Auditors' Comments on (i) or (ii) above:	N.A.



III.	Signatories : <ul style="list-style-type: none"><li>• Manager &amp; CFO</li><li>• Audit Committee Chairman</li><li>• Statutory Auditor</li></ul>
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Place: Kolkata

Date:03.12.2021



For J. J. Exporters Ltd

S. N. Ghosh  
Chairman  
(DIN : 00063450)