

February 7, 2023

To, The Secretary, Bombay Stock Exchange Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400 001 Scrip Code: 530049	To, The Secretary, The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata 700 001 Scrip Code: 020029
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Dear Sir,

Re: Outcome of Board Meeting held on 7th February, 2023 & submission of Un-audited Financial Results (Standalone) for the quarter and nine months ended on 31st December, 2022 under Regulation 33 (3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulations").

Pursuant to Regulation 30 & 33 (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors have inter alia approved and taken on record the following at its meeting held on today i.e. 7th February, 2023:

1. Un-audited Financial Results (Standalone) of the Company for the quarter and nine months ended on 31st December, 2022.
2. The Limited Review Report for the quarter ended 31st December, 2022 issued by M/s. Lihala & Co., Chartered Accountants, Statutory Auditors of the Company are enclosed.
3. The Board Meeting commenced at 2.30 P.M. and concluded at 5.05 P.M.

This may be treated as compliance with relevant Regulations of SEBI (Listing Obligations & Disclosure Requirement(s) Regulation, 2015.

Thanking you,

Yours faithfully,
For JJ EXPORTERS LIMITED



SATYA NARAIN JHUNJHUNWALA
CHAIRMAN (DIN: 00063450)
Encl. As above.

INDEPENDENT AUDITORS REVIEW REPORT

The Board of Directors
J J Exporters Ltd
64, Bright Street, Kolkata-700019

1. We have reviewed the accompanying statement of unaudited financial results of **J J Exporters Ltd** ("the Company") for the quarter ended 31st December, 2022, 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 has been approved by the 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"), as 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 the Statement based on our review.
3. We conducted our review of the statement 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 Statement is free of material misstatement. 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. **Basis of Qualified Conclusion**
 - a) The Board of Directors had decided in the meeting held on 30th 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 the same company is not a going concern, hence liquidation accounting method applied to the extent possible. [Refer Note -3 of the statement].



- b) 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 statement is not ascertainable at Present. [Refer Note 4 to the statement].

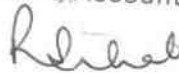
5. Emphasis of Matters

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].

6. Based on our review conducted as above, except for the possible effects of our observations in Paragraph 4 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') 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

LIHALA & CO.
Chartered Accountants



R. LIHALA
Partner

Membership No. 52138

Place: Kolkata

Date: 07.02.2023

UDIN:- 23052138BG RHTJW 9513



J J EXPORTERS LTD

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

CORPORATE INDENTITY NUMBER : L17112WB1972PLC028631, TEL : 033-22832329

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Sl. No.	PARTICULARS	(' in Lakhs except figures of EPS)					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2022 (UNAUDITED)	30.09.2022 (UNAUDITED)	31.12.2021 (UNAUDITED)	31.12.2022 (UNAUDITED)	31.12.2021 (UNAUDITED)	31.03.2022 (AUDITED)
1	Revenue From Operations						
	(i) Gross Sales/Revenue From Operations	-	0.40	0.50	0.40	1.08	1.08
	(ii) Other Income	-	0.72	-	0.72	0.44	0.50
	Total income (i+ii)	-	1.13	0.50	1.13	1.52	1.58
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	0.12	0.45	0.12	1.15	1.15
	(d) Employee benefits expenses	-	-	-	-	-	-
	(e) Finance Costs	-	-	-	-	-	-
	(e) Depreciation and Amortisation expenses	-	-	-	-	-	-
	(f) Other expenses	1.14	1.30	2.92	4.20	4.06	9.58
	Total expenses	1.14	1.42	3.37	4.32	5.21	10.73
3	Prior period items, Exceptional Items & Tax (1-2)	(1.14)	(0.29)	(2.87)	(3.19)	(3.69)	(9.15)
4	Exceptional items / Prior period items	-	-	-	-	-	-
5	Net Profit / (Loss) before tax (3 + / - 4)	(1.14)	(0.29)	(2.87)	(3.19)	(3.69)	(9.15)
6	Tax Expense	-	-	-	-	-	-
7	Net Profit / (Loss) for the period (5 + / - 6)	(1.14)	(0.29)	(2.87)	(3.19)	(3.69)	(9.15)
8	Other Comprehensive Income, Net of income tax						
	i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-

J J EXPORTERS LTD

64, Bright Street, Kolkata- 700019.

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 7th February 2023. 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