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CIN: L51900GJ1981PLC103450



07-02-2025

To,
Asst. General Manager- Dept of Corp. Services,
Bombay Stock Exchange Ltd.
1st Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai: 400001.

Dear Sir,

Script Code: 504398

**Sub: Submission of Unaudited (Provisional) Financial Results for the 3rd
Quarter and Nine Month Ended 31st December, 2024**

With Reference to the above subject we here by submitting unaudited
(Provisional) Financial Results for the 3rd Quarter and Nine Month Ended **31st
December, 2024** and Limited review report.

Thanking You,

For S J CORPORATION LIMITED

DEEPAK UPADHYAY
MANAGING DIRECTOR
DIN: 02270389



Encl: 1) Copy of Result and Limited Review Report

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

(Rs. In lacs, except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1. Revenue from operations	58.90	451.35	2.81	772.95	1,337.41	1,554.80
2. Other Income	0.19	0.47	1.00	2.76	1.44	2.46
3. Total Income (1+2)	59.09	451.82	3.81	775.71	1,338.85	1,557.26
4. Expenses						
Cost of Material Consumed	1.82	-	-	2.09	17.76	17.76
Purchases of stock-in-trade	55.00	434.69	20.53	666.74	1,234.20	1,486.83
Changes in inventories of Finished Goods,						
Work-in-Progress and stock-in-trade	0.73	2.92	(19.07)	74.69	20.87	(20.86)
Employee Benefit Expenses	7.85	5.65	7.95	20.65	23.85	31.80
Finance Cost	-	-	-	-	-	-
Depreciation & amortisation Expenses	4.93	4.86	4.20	13.86	4.85	9.28
Other Expenses	7.34	10.78	4.12	27.08	24.20	31.25
Total other Expenses (4)	77.67	458.90	17.73	805.11	1,325.73	1,556.06
5. Total profit before exceptional item and tax (3-4)	(18.58)	(7.08)	(13.92)	(29.40)	13.12	1.20
6. Exceptional Items	-	-	-	-	-	-
7. Total profit before tax (5-6)	(18.58)	(7.08)	(13.92)	(29.40)	13.12	1.20
8. Tax Expense						
Current tax	-	-	3.63	-	(3.17)	(0.80)
Deferred tax	0.55	0.22	0.14	1.10	(0.04)	0.34
Excess/(Short) Provision of previous years	(3.10)	-	-	(3.10)	-	(0.13)
9. Net Profit (Loss) for the period from continuing operations (7-8)	(21.13)	(6.86)	(10.15)	(31.40)	9.91	0.61
10. Profit/(Loss) from discontinued operation before tax	-	-	-	-	-	-
11. Tax expense of discontinued operation	-	-	-	-	-	-
12. Net profit(Loss) from discontinued operation after tax (10-11)	-	-	-	-	-	-
13. Total profit(loss) for the period (9+12)	(21.13)	(6.86)	(10.15)	(31.40)	9.91	0.61
14. Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	(8.25)	-	3.88	4.36	15.38	16.25
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	(0.01)	(2.38)
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15. Total comprehensive income for the period	(29.38)	(6.86)	(6.27)	(27.04)	25.28	14.48
16. Paid-up equity share capital (face value Rs.1)	83.55	83.55	83.55	83.55	83.55	83.55
17. Other Equity	-	-	-	-	-	797.01
18. Earnings per equity share (for continuing operation):						
1. Basic	(0.25)	(0.08)	(0.12)	(0.38)	0.12	0.01
2. Diluted	(0.25)	(0.08)	(0.12)	(0.38)	0.12	0.01
19. Earning per equity share (for discontinued operation):						
1. Basic	-	-	-	-	-	-
2. Diluted	-	-	-	-	-	-
20. Earnings per equity share (for discontinued & continuing operations)						
1. Basic	(0.25)	(0.08)	(0.12)	(0.38)	0.12	0.01
2. Diluted	(0.25)	(0.08)	(0.12)	(0.38)	0.12	0.01



UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

Particulars	(Rs. In lacs)					
	Quarter Ended			Nine Month Ended		Year Ended
	Unaudited 31.12.2024	Unaudited 30.09.2024	Unaudited 31.12.2023	Unaudited 31.12.2024	Unaudited 31.12.2023	Audited 31.03.2024
1. Segment Revenue						
(Sale/Income from each segment)						
a) Polished diamonds & Jewellery	57.79	446.42	-	761.29	1,319.95	1,527.47
b) Real estate & development of property	1.11	4.93	2.81	11.66	17.46	27.33
Total	58.90	451.35	2.81	772.95	1,337.41	1,554.80
2. Segment Results						
(Profit+)/loss(-) before tax and interest from each segment)						
a) Polished diamonds & Jewellery	(5.14)	7.95	(5.55)	8.91	33.94	30.18
b) Real estate & development of property	(1.72)	1.00	(0.29)	0.39	(0.40)	1.46
Total	(6.86)	8.95	(5.84)	9.30	33.54	31.64
Less: Finance Cost	-	-	-	-	-	-
Add: Other unallocated income net of unallocated expenditure	(11.72)	(16.03)	(8.08)	(38.70)	(20.42)	(30.44)
Total Profit/(Loss) before tax	(18.58)	(7.08)	(13.92)	(29.40)	13.12	1.20
3. Segment Assets						
a) Polished diamonds & Jewellery	167.53	260.40	621.95	167.53	621.95	316.90
b) Real estate & development of property	299.65	303.95	314.77	299.65	314.77	309.80
c) Unallocated	453.58	394.22	250.84	453.58	250.84	259.70
Total	920.76	958.57	1,187.56	920.76	1,187.56	886.40
4. Segment Liabilities						
a) Polished diamonds & Jewellery	64.70	3.00	281.73	64.70	281.73	2.20
b) Real estate & development of property	0.11	-	7.66	0.11	7.66	-
c) Unallocated	2.44	72.66	3.65	2.44	3.65	3.64
Total	67.25	75.66	293.04	67.25	293.04	5.84

NOTES:

- The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The above financial results have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at their meeting held on February 07, 2025.
- The Statutory Auditors of the Company have conducted a Limited Review of the above financial results for the quarter and nine month ended 31st December, 2024. The statutory auditors have expressed unqualified review opinion.
- Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.
- The results for the quarter and nine month ended 31st December, 2024 are available on the BSE Limited website at www.bseindia.com/corporates and on the Company's website at www.sjcorp.in.

By order of the Board
For SJ Corporation Limited



(DEEPAK UPADHYAY)
Managing Director

Place : Mumbai
Date : February 7, 2025

SDBA & COMPANY

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To The Board of Directors,

SJ CORPORATION LTD.

Mumbai

1. We have reviewed the accompanying statement of unaudited financial results of **SJ Corporation LTD.** (the "Company") for the quarter and nine month ended December 31, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).
2. The Statement 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"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We concluded 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 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 applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 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 **SDBA & Co.**

Chartered Accountants

FRN : 142004W

Sanjeev A.
Mehta

(Sanjeev A. Mehta)

Partner

M.No. : 041287

UDIN : 25041287BMOPNX5771

Mumbai,

February 7, 2025

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