J. J. FINANCE CORPORATION LTD.

Regd. Off. : Unit No. 14, 8th Floor, Premises No. IID/14,
Action Area - IID, New Town, Rajarhat, Kolkata - 700 161
CIN : L65921WB1982PLC035092

Tel : 6646 6646 / 2229 6000
E-mail : jjfc@jjauto.org
Website : www.jjfc.co.in

Date: 02.11.2026

To,
The Department of Corporate Services
BSE Ltd.
25th Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai- 400 001

Dear Sir,

Sub: - Submission of Limited Review Report along with the Un-Audited Financial Results for the quarter & half year ended 30 September 2026.

Please find enclosed herewith the Limited Review Report along with the Un-Audited Financial Results for the quarter & half year ended 30 September 2026 under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Kindly take the same on record and oblige.

Thanking you.

Yours faithfully,
For J. J. Finance Corporation Limited

FINANCE CORPORATION LTD. Head Office Kolkata

Pallavi Dhandhania Agarwal
Company Secretary and Compliance Officer
Mem. No.: A56609

C.C. **The Calcutta Stock Exchange Limited**
7, Lyons Range,
Kolkata - 700 001

Encl: As above.

A. K. DUBEY & CO.
Chartered Accountants

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

To the Board of Directors
J.J Finance Corporation Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **J. J. Finance Corporation Limited** (the **'Company'**) for the quarter ended September 30, 2026 and year to date from **April 1, 2026 to September 30, 2026** (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 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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. 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 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.

A K DUBEY & CO. KOLKATA CHARTERED ACCOUNTANTS

Regd.Off.: Fjord Tower, Flat # 19A2, Chakgaria, Hiland Park, Kolkata – 700094; ☎ (91)(033) 4071-6096; 2462-6148; Email : akdubeyco@gmail.com
Support Office : 86, Raja Basanta Roy Road, Kolkata – 700029; ☎ (91)(033) 2465-5912; 4008-9349
Branch Office : C/o. Maitra Lodge, Baruipur Kachari Bazar, Bishlalaxmi Tala, Dist.-South 24 Parganas, Kolkata-700144
133/1/A, Pilkhana Road, Ranibagan, Berhampore, Dist. Murshidabad, Pin-742101, West Bengal

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') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **A. K. Dubey & Co.,**
Chartered Accountants
Firm Registration No. : 329518E

A K DUBEY & CO. * CHARTERED ACCOUNTANTS * KOLKATA

Arun Kumar Dubey, FCA
Partner
Membership No.: 057141
UDIN : 26057141UIOIRH3567

Place : Kolkata
Dated : 02nd November 2026

J.J. FINANCE CORPORATION LIMITED
CIN : L65921WB1982PLC035092
Registered Office: Unit No. 14, 8th Floor, Premises No. IID/14, Action Area - IID, New Town, Rajarhat Kolkata - 700156
Tel: 033-66466646/22296000 Email: jjfc@jjauto.org Website: www.jjfc.co.in

(₹ In lacs)

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30 ,2026

Particulars	Note No.	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS			
Financial Assets	4		
Cash and Cash Equivalents	4.1	1.32	24.23
Receivables	4.2		
- Trade Receivables	4.2.1	-	0.30
- Other Receivables	4.2.2	2.04	0.34
Loans	4.3	67.52	25.22
Investment in Shares & Securities	4.4	288.85	281.15
Investment in Mutual Funds		632.48	606.82
Other Financial Assets	4.5	0.13	0.13
		992.34	**938.19**
Non-Financial Assets	5		
Current Tax Assets (Net)		-	-
Deferred Tax Assets (Net)		9.25	18.13
Property, Plant and Equipment	5.2	0.34	0.34
Right-to-use Asset	5.3	-	-
Other Non-Financial Assets	5.4	22.13	17.96
		31.72	**36.43**
Total Assets		**1,024.06**	**974.62**
LIABILITIES AND EQUITY			
Liabilities			
Financial Liabilities	6		
Payables			
- Trade Payables			
i) Total outstanding dues of micro enterprises and small enterprises		-	-
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Lease Liability	6.1		
Other Financial Liabilities	6.2	3.22	0.97
		3.22	**0.97**
Non-Financial Liabilities	7		
Provisions	7.1	3.66	3.27
Current Tax Liabilities (Net)		1.59	0.83
Deferred Tax Liabilities (Net)	7.2	-	-
Other Non-Financial Liabilities	7.3	0.05	0.21
		5.30	**4.31**
Equity	8		
Equity Share Capital	8.1	282.00	282.00
Other Equity	8.2	733.54	687.34
		1,015.54	**969.34**
Total Liabilities and Equity		**1,024.06**	**974.62**

A K DUBEY & CO. CHARTERED ACCOUNTANTS KOLKATA

FINANCE CORPORATION LTD. Head Office Kolkata

FOR J.J. FINANCE CORPORATION LIMITED

Anil Jhunjhunwala
(Chairperson & Director)
DIN: 00128717

Place: Kolkata
Date: 2nd November, 2026

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(₹ In lacs except per share data)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

SL No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue from Operations						
	Interest Income	1.70	1.10	11.08	2.80	25.48	28.23
	Dividend Income	1.05	0.06	1.01	1.11	1.20	2.63
	Others	8.08	0.99	7.50	9.07	14.45	9.58
I	**Total Revenue from Operations**	10.83	2.15	19.59	12.98	41.13	40.44
II	Other Income					-	
III	**Total Income (I + II)**	10.83	2.15	19.59	12.98	41.13	40.44
	Expenses						
	Finance Costs			-		-	-
	Employee Benefits Expenses	6.40	6.27	6.35	12.67	12.17	26.59
	Depreciation, amortization and impairment			-			
	Others expenses	4.62	3.37	3.16	7.99	5.68	10.70
IV	**Total Expenses**	11.02	9.64	9.51	20.66	17.85	37.29
V	**Profit/(Loss) Before Exceptional Items & Tax**	(0.19)	(7.49)	10.08	(7.68)	23.28	3.15
VI	Exceptional items						
VII	**Profit/(Loss) Before Tax (V-VI)**	(0.19)	(7.49)	10.08	(7.68)	23.28	3.15
VIII	Less : Tax Expense						
	a) Current Tax	0.74	1.30	3.74	2.04	11.64	8.04
	b) Deferred Tax	0.16	0.03	(0.06)	0.19	(0.40)	(0.61)
	c) MAT Credit Entitlement					-	-
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	(1.09)	(8.82)	6.40	(9.91)	12.04	(4.28)
X	**Profit/(Loss) from discontinuing operations**	-	-	-	-	-	-
XI	**Tax Expenses of discontinued operations**	-	-	-	-	-	-
XII	**Profit/(Loss) from discontinued operations (After Tax)**	-	-	-	-	-	-
XIII	**Profit/(Loss) for the period**	(1.09)	(8.82)	6.40	(9.91)	12.04	(4.28)
XIV	**Other Comprehensive Income**						
(A)	(i) Items that will not be reclassified to profit or loss						
	- Changes in fair value of Equity Instruments	(25.93)	62.93	(37.20)	37.00	(14.38)	(78.41)
	(specify items and amounts)					-	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.57	(11.73)	7.55	(7.16)	3.45	13.94
	Subtotal (A)	(21.36)	51.20	(29.65)	29.84	(10.93)	(64.47)
(B)	(i) Items that will be reclassified to profit or loss						
	(specify items and amounts)	-		-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-		-	-	-	-
	Subtotal (B)	-		-	-	-	-
	Other Comprehensive Income (A + B)	(21.36)	51.20	(29.65)	29.84	(10.93)	(64.47)
XV	**Total Comprehensive Income for the period (XIII+XIV)**	(22.45)	42.38	(23.25)	19.93	1.11	(68.75)
	Paid up Equity Share Capital (Face Value ₹ 10/- each)	282.00	282.00	282.00	282.00	282.00	282.00
	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year						
XVI	**Earning per equity share (Face Value ₹ 10/- each) (for continuing operations) (not annualised)**						
	a) Basic	(0.04)	(0.31)	0.23	(0.35)	0.43	(0.15)
	b) Diluted	(0.04)	(0.31)	0.23	(0.35)	0.43	(0.15)
XVII	**Earning per equity share (Face Value ₹ 10/- each) (for discontinuing operations)**						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	**Earning per equity share (Face Value ₹ 10/- each) (for continuing and discontinuing operations)(not annualised)**						
	a) Basic	(0.04)	(0.31)	0.23	(0.35)	0.43	(0.15)
	b) Diluted	(0.04)	(0.31)	0.23	(0.35)	0.43	(0.15)

NOTES :

1 The above financial results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee, Limited reviewed by the Statutory Auditor and approved by the Board of Directors at their meetings held on 02.11.2026. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.

2 The Company is engaged primarily in the business of financing activities ,and accordingly separate segment reporting as per Indian Accounting Standard - 108 on "Operating Segments" is not applicable.

3 Previous period's figures have been recasted/rearranged/regrouped where ever necessary.

FOR J.J. FINANCE CORPORATION LIMITED

Anil Jhunjhunwala
(Chairperson & Director)
DIN: 00128717

Place: Kolkata
Date: 2nd November, 2026

A K DJBEY & CO. KOLKATA CHARTERED ACCOUNTANTS

FINANCE CORPORATION LTD. Head Office Kolkata

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(₹ In lacs)

UNAUDITED CASH FLOW STATEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

Particulars	Half Year Ended	
	As at 30.09.2026 (Unaudited)	As at 30.09.2025 (Unaudited)
A. Cash Flow from Operating Activity		
Net Profit before Tax and Extraordinary items	(7.68)	23.28
Adjusted for :		
Depreciation	-	-
Provision for Gratuity	0.28	-
Interest Income	(2.80)	(25.47)
Finance Cost on Lease Liability	-	-
(Profit)/Loss From Sale of Investment & Fixed Assets	(9.07)	(14.45)
Operating Profit before Working Capital Changes	**(19.27)**	**(16.64)**
Adjusted for :		
(Increase)/decrease in trade and other receivables	2.09	(22.77)
Increase/(decrease) in trade and other payables	(1.40)	(1.13)
Other Financial assets and other non-financial assets	(4.17)	(2.07)
Cash Generated from Operations	**(22.75)**	**(42.61)**
Direct Taxes paid (net of refund)	(1.28)	(5.62)
Net Cash Generated/(Used in) Operating Activities	**(24.03)**	**(48.23)**
B. Cash Flow From Investing Activities		
Purchase of Investment	(132.83)	(566.88)
Sale of Investment	173.45	309.71
Sale of Property, Plant & Equipment	-	-
Net Cash Generated/(used in) Investing Activity	**40.62**	**(257.17)**
C. Cash Flow from Financial Activities		
Loans Given	(50.00)	(168.00)
Loan Given Received Back	7.70	444.50
Interest Income	2.80	25.47
Finance Cost on Lease Liabilities	-	-
Net Cash Generated/(used in) Financing Activities	**(39.50)**	**301.97**
Net Increase/(Decrease) in Cash and cash Equivalent (A+B+C)	(22.91)	(3.43)
Cash And Cash Equivalents At The Beginning Of The Year	24.23	95.23
Closing Balance of Cash And Cash Equivalents	**1.32**	**91.80**

Place: Kolkata
Date: 2nd November, 2026

A K DUBEY & CO. KOLKATA CHARTERED ACCOUNTANTS

FINANCE CORPORATION LTD. Head Office Kolkata

FOR J.J. FINANCE CORPORATION LIMITED

Anil Jhunjhunwala
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