

# Jai Corp Limited

**Corporate Office:** #603, Embassy Centre, Backbay Reclamation, Nariman Point, Mumbai- 400 021. **Tel:** 91-22-3521 5146/3139 6050; **E-mail:** cs@jaicorpindia.com/  
**E-mail for investors:** cs2@jaicorpindia.com  
**CIN:** L17120MH1985PLC036500 **website:** www.jaicorpindia.com

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November 13, 2025

**The Listing Centre,  
BSE Limited.**

BSE Scrip Code: 512237

**The Manager, Listing Department,  
National Stock Exchange of India Limited.**

NSE Symbol: JAICORPLTD

**Sub: Outcome of Board Meeting, Un-audited Financial Results & Limited Review Reports for the quarter and half year ended September 30, 2025.**

Dear Sir / Madam,

At the meeting held today the Board *inter alia*:

- i. Approved the enclosed un-audited standalone and consolidated financial results of the Company for the quarter and half year ended 30<sup>th</sup> September 2025.
- ii. Took note of the enclosed Limited Review Reports for the quarter and half year ended 30<sup>th</sup> September 2025.
- iii. Took note of the fine imposed by BSE Limited and National Stock Exchange of India Limited.

Newspaper publication for 'The Free Press Journal' and 'Navshakti' is also enclosed

The meeting of the Board of Directors commenced at 16:00 hrs. IST and ended on 18:50 hrs. IST.

Kindly acknowledge receipt.

Thanking you,

Yours faithfully

For **Jai Corp Limited**

**Company Secretary**

**Enclo.:** as above

**JAI CORP LIMITED**

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra  
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( Rs. in Lakh except per share data )

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2025**

S. No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	(a) Revenue from Operations	14,269	13,046	13,320	27,315	25,375	51,195
	(b) Other Income	1,640	10,034	1,408	11,674	1,792	3,691
	<b>Total Income</b>	<b>15,909</b>	<b>23,080</b>	<b>14,728</b>	<b>38,989</b>	<b>27,167</b>	<b>54,886</b>
2	<b>Expenses</b>						
	(a) Cost of Materials Consumed	9,680	8,676	9,548	18,356	17,045	35,600
	(b) Purchases of Stock-in-trade	4	6	6	10	33	100
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	457	568	(51)	1,025	1,135	452
	(d) Employee Benefit Expenses	1,079	937	936	2,016	1,750	3,735
	(e) Finance costs	3	3	4	6	8	16
	(f) Depreciation and Amortisation expenses	182	180	186	362	370	737
	(g) Other Expenses	1,375	1,889	1,198	3,264	2,263	5,613
	<b>Total Expenses</b>	<b>12,780</b>	<b>12,259</b>	<b>11,827</b>	<b>25,039</b>	<b>22,604</b>	<b>46,253</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>3,129</b>	<b>10,821</b>	<b>2,901</b>	<b>13,950</b>	<b>4,563</b>	<b>8,633</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax from Continuing Operations(3-4)</b>	<b>3,129</b>	<b>10,821</b>	<b>2,901</b>	<b>13,950</b>	<b>4,563</b>	<b>8,633</b>
6	<b>Tax Expenses</b>						
	(a) Current Tax	688	420	550	1,108	1,016	1,696
	(b) Deferred Tax	(20)	(8)	(25)	(28)	(132)	(129)
	(c) Income Tax of Earlier Years	-	-	(107)	-	(107)	(141)
7	<b>Profit/(Loss) for the period/year from Continuing Operations(5-6)</b>	<b>2,461</b>	<b>10,409</b>	<b>2,483</b>	<b>12,870</b>	<b>3,786</b>	<b>7,207</b>
8	<b>Discontinuing Operations</b>						
	Profit/(Loss) before tax from Discontinuing Operations	(9)	(7)	(8)	(16)	(11)	(48)
	Tax Expenses of Discontinuing Operations	(1)	(2)	(2)	(3)	(3)	(12)
	<b>Profit/(Loss) for the period/year from Discontinuing Operations</b>	<b>(8)</b>	<b>(5)</b>	<b>(6)</b>	<b>(13)</b>	<b>(8)</b>	<b>(36)</b>
9	<b>Profit/(Loss) for the period/year (7+8)</b>	<b>2,453</b>	<b>10,404</b>	<b>2,477</b>	<b>12,857</b>	<b>3,778</b>	<b>7,171</b>
10	<b>Other Comprehensive Income (OCI)</b>						
	(A) (i) Items that will not be reclassified to Profit and Loss:						
	(ii) Income tax effect on above	6	5	5	11	218	308
	(B) Items that will be reclassified to Profit and Loss	(2)	(1)	(1)	(3)	(2)	(5)
	<b>Total Other Comprehensive Income</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>8</b>	<b>216</b>	<b>303</b>
11	<b>Total Comprehensive Income (after Tax) (9+10)</b>	<b>2,457</b>	<b>10,408</b>	<b>2,481</b>	<b>12,865</b>	<b>3,994</b>	<b>7,474</b>
12	Paid-up Equity Share Capital (Face value of Re. 1/- each)	1,755	1,755	1,785	1,755	1,785	1,755
13	Other Equity excluding revaluation reserve	-	-	-	-	-	1,29,167
14	Earning per Share (Rs.) (* Not Annualised)						
	Basic & Diluted from Continuing Operations	1.40 *	5.93 *	1.39 *	7.33 *	2.12 *	4.07
	Basic & Diluted from Discontinuing Operations	(0.00) *	(0.00) *	(0.00) *	(0.01) *	(0.00) *	(0.02)
	Basic & Diluted from Continuing and Discontinuing Operations	1.40 *	5.93 *	1.39 *	7.32 *	2.12 *	4.05

**Notes to the financial results:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13<sup>th</sup> November, 2025. The Statutory Auditors of the Company have carried out a limited review of the above results.
- The Board of Directors at its meeting held on 29<sup>th</sup> June, 2020 has approved discontinuation of the operations of the Spinning Division of the Company in a phased manner. Management does not envisage any material financial impact on the Company's operations due to discontinuation of the above Unit. The same has been considered as discontinuing operations in the above results, as prescribed under Indian Accounting Standards (Ind As) 105 "Non-current Assets Held for Sale and Discontinued Operations". Results of discontinuing operations are as under:

(Rs. In Lakh)

S. No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Revenue	-	-	-	-	4	-
2	Total Expenses	9	7	8	16	15	48
3	<b>Profit/(Loss) Before Exceptional Items (1-2)</b>	<b>(9)</b>	<b>(7)</b>	<b>(8)</b>	<b>(16)</b>	<b>(11)</b>	<b>(48)</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) Before Tax (3-4)</b>	<b>(9)</b>	<b>(7)</b>	<b>(8)</b>	<b>(16)</b>	<b>(11)</b>	<b>(48)</b>
6	Tax Expenses	(1)	(2)	(2)	(3)	(3)	(12)
7	<b>Profit/(Loss) from Discontinuing Operations (5-6)</b>	<b>(8)</b>	<b>(5)</b>	<b>(6)</b>	<b>(13)</b>	<b>(8)</b>	<b>(36)</b>

- The figures for the previous period/year have been rearranged/regrouped wherever necessary to make them comparable.

For and on Behalf of the Board



Dinesh D Paliwal  
Wholetime Director  
(DIN 00524064)



Date :- 13<sup>th</sup> November 2025  
Place :- Mumbai

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STANDALONE BALANCE SHEET AS AT 30 <sup>TH</sup> SEPTEMBER , 2025		
(Rs. in Lakh)		
Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
<b>I. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	9,087	8,910
(b) Capital work-in-progress	109	25
(c) Investment property	1,835	1,855
(d) Intangible assets	-	-
(e) Financial assets		
(i) Investments	64,296	92,870
(ii) Loans	-	-
(iii) Others	413	419
(f) Non-current tax assets (net)	1,791	1,226
(g) Other non-current assets	6,076	6,081
<b>Total Non-Current assets</b>	<b>83,607</b>	<b>1,11,386</b>
<b>2 Current assets</b>		
(a) Inventories	4,944	5,692
(b) Financial assets		
(i) Investments	40,232	9,289
(ii) Trade receivables	5,915	5,440
(iii) Cash and Cash Equivalents	9	330
(iv) Bank Balances other than (iii) above	568	554
(v) Loans	-	2
(vi) Others	1,287	278
(c) Other current assets	739	727
(d) Assets classified as held for sale	165	804
<b>Total Current assets</b>	<b>53,859</b>	<b>23,116</b>
<b>TOTAL ASSETS</b>	<b>1,37,466</b>	<b>1,34,502</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Share capital	1,755	1,755
(b) Other equity	1,32,378	1,29,167
	<b>1,34,133</b>	<b>1,30,922</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Deferred tax liabilities (net)	1,435	1,467
	<b>1,435</b>	<b>1,467</b>
<b>2 Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	93	-
(ii) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	29	49
b) Others	255	169
(iii) Other financial liabilities	1,011	1,019
(b) Other current liabilities	365	747
(c) Provisions	145	129
	<b>1,898</b>	<b>2,113</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,37,466</b>	<b>1,34,502</b>

For and on Behalf of the Board

  
**Dinesh D Paliwal**  
 Wholtime Director  
 (DIN 00524064)

Date :- 13<sup>th</sup> November, 2025  
Place:- Mumbai



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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 <sup>TH</sup> SEPTEMBER, 2025		
(Rs. In Lakh)		
Particulars	For the period ended 30 <sup>th</sup> Sept 2025 (Unaudited)	For the period ended 30 <sup>th</sup> Sept 2024 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax as per Statement of Profit and Loss (Continuing Operations)	13,949	4,564
Net Profit / (Loss) before tax as per Statement of Profit and Loss (Discontinuing Operations)	(16)	(11)
<b>Adjusted for :</b>		
Depreciation and Amortization Expense	366	373
Net (gain)/loss on foreign currency transaction	(13)	-
Sundry Balances Written Off/ (Written Back) (Net)	(2)	6
Bad Debts	-	2
(Profit)/Loss on sale/discarding of PPE ( Net )	(675)	(122)
Gains on sales of Investments (Net)	(440)	(417)
Finance Costs	6	8
Interest Income	(365)	(19)
Dividend Income	(9,256)	(900)
Fair value changes (net) on financial assets classified as fair value through profit and loss	(736)	(288)
	(11,116)	(1,357)
<b>Operating Profit before Working Capital Changes</b>	<b>2,818</b>	<b>3,196</b>
<b>Adjusted for :</b>		
Trade & Other Receivables	(1,300)	(201)
Inventories	747	1,715
Trade and Other Payables	(254)	(302)
Cash generated from operations	2,011	4,408
Direct taxes paid (Net)	(1,678)	(654)
<b>Net Cash From Operating Activities</b>	<b>333</b>	<b>3,754</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of PPE	(615)	(194)
Sale of PPE	1,272	1,409
Purchase of Investments including share application money		
- Subsidiaries	(23)	(76)
- Others	(93,680)	(22,010)
Reduction / Sale of Investments		
- Subsidiaries	340	61
- Others	92,170	29,181
Interest Income	187	18
Dividend Income	9,256	900
<b>Net Cash From Investing Activities</b>	<b>8,907</b>	<b>9,289</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Fixed Deposits/Margin Money with Banks and Government Authorities (Net)	5	-
Buyback of Equity Shares including transaction cost	-	(11,867)
Finance Costs Paid	(6)	(8)
Dividend Paid	(9,653)	(892)
<b>Net Cash (used in) Financing Activities</b>	<b>(9,654)</b>	<b>(12,767)</b>
<b>Net Decrease in Cash and Cash Equivalents (A+B+C)</b>	<b>(414)</b>	<b>276</b>
Opening Balance of Cash and Cash Equivalents	330	211
Effect of exchange rate on Cash and Cash Equivalents	-	-
Balance of Cash and Cash Equivalents	9	487
<b>Closing balance of Cash and Cash Equivalents</b>	<b>(84)</b>	<b>487</b>
Components of Cash and Cash Equivalents:		
Balances with Banks in Current Accounts	9	487
Less: Working Capital Loan from Bank repayable on Demand	(93)	-

For and on behalf of the Board of Directors

Place : Mumbai  
Date :- 13<sup>th</sup> November, 2025



  
Dinesh D Paliwal  
Wholtime Director  
(DIN 00524064)



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**UNAUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2025**

(Rs. In Lakh)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 SEGMENT REVENUE</b>						
Steel	-	-	-	-	26	30
Plastic Processing	14,269	13,046	13,320	27,315	25,349	51,165
Spinning *	-	-	-	-	-	-
<b>Total Segment Revenue</b>	<b>14,269</b>	<b>13,046</b>	<b>13,320</b>	<b>27,315</b>	<b>25,375</b>	<b>51,195</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>14,269</b>	<b>13,046</b>	<b>13,320</b>	<b>27,315</b>	<b>25,375</b>	<b>51,195</b>
<b>2 SEGMENT RESULTS</b>						
Steel	(40)	(35)	4	(75)	(43)	(120)
Plastic Processing	2,066	1,637	1,751	3,703	3,210	6,598
Spinning *	(9)	(7)	(8)	(16)	(11)	(48)
<b>Total Segment Results (Before interest and Tax)</b>	<b>2,017</b>	<b>1,595</b>	<b>1,747</b>	<b>3,612</b>	<b>3,156</b>	<b>6,430</b>
Less: Finance Cost	3	3	4	6	8	16
Less: Exceptional Item	-	-	-	-	-	-
Add: Other unallocable income net off unallocable expenditure	1,106	9,222	1,150	10,328	1,404	2,171
<b>Total Profit before tax</b>	<b>3,120</b>	<b>10,814</b>	<b>2,893</b>	<b>13,934</b>	<b>4,552</b>	<b>8,585</b>
<b>3 SEGMENT ASSETS</b>						
Steel	1,042	1,045	833	1,042	833	948
Plastic Processing	20,349	20,827	20,266	20,349	20,266	21,138
Spinning *	120	122	201	120	201	159
Unallocated	1,15,955	1,22,866	1,13,497	1,15,955	1,13,497	1,12,257
<b>Total Segment Assets</b>	<b>1,37,466</b>	<b>1,44,860</b>	<b>1,34,797</b>	<b>1,37,466</b>	<b>1,34,797</b>	<b>1,34,502</b>
<b>SEGMENT LIABILITIES</b>						
Steel	132	141	133	132	133	194
Plastic Processing	1,444	1,781	1,771	1,444	1,771	1,744
Spinning *	1	1	1	1	1	13
Unallocated	1,756	1,605	5,455	1,756	5,455	1,629
<b>Total Segment Liabilities</b>	<b>3,333</b>	<b>3,528</b>	<b>7,360</b>	<b>3,333</b>	<b>7,360</b>	<b>3,580</b>

\* Considered as Discontinuing Operations

**Notes to Standalone Segment Information:**

As per Indian Accounting Standard 108 'Operating Segment' (Ind-AS 108) the Company has reported "Segment Information", as described below:-

- The **Steel** Segment includes production, processing and trading of Galvanised steel product.
- The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.
- The **Spinning** Segment includes sales of Spun Yarn.
- Other Investments/Assets and Income from the same are considered under "**Un-allocable**".
- Figures in respect of the corresponding previous period/year have been rearranged / regrouped wherever necessary to make them comparable.

For and on Behalf of the Board



*(Signature)*

Dinesh D Paliwal  
Wholetime Director  
(DIN 00524064)

Date :- 13<sup>th</sup> November 2025  
Place:- Mumbai



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

**Review Report  
To The Board of Directors  
Jai Corp Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Jai Corp Limited** ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2025, ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended.
2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 statements are free of material misstatement. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone financial results, 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 read with relevant rules issued thereunder and other accounting practices and policies 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 Chaturvedi & Shah LLP**  
Chartered Accountants  
Firm Registration No. 101720W/W100355



**Lalit R Mhalsekar**  
Partner  
Membership No. 103418  
UDIN: 25103418BMJERM2973  
Place: Mumbai  
Date: 13<sup>th</sup> November, 2025



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### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2025

S. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	(a) Revenue from Operations	14,636	13,125	13,537	27,761	25,629	51,770
	(b) Other Income	1,990	10,357	835	12,347	1,553	4,184
	<b>Total Income</b>	<b>16,626</b>	<b>23,482</b>	<b>14,372</b>	<b>40,108</b>	<b>27,182</b>	<b>55,954</b>
2	<b>Expenses</b>						
	(a) Cost of Materials Consumed	9,680	8,676	9,548	18,356	17,045	35,600
	(b) Cost of Stock-in-trade	4	6	6	10	33	100
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	629	572	35	1,201	1,150	578
	(d) Employee Benefit Expenses	1,098	957	959	2,055	1,794	3,822
	(e) Finance costs	6	4	5	10	10	21
	(f) Depreciation and Amortisation expenses	282	277	282	559	563	1,129
	(g) Other Expenses	1,529	2,091	1,345	3,620	2,601	6,406
	<b>Total Expenses</b>	<b>13,228</b>	<b>12,583</b>	<b>12,180</b>	<b>25,811</b>	<b>23,196</b>	<b>47,656</b>
	<b>Profit / (Loss) before exceptional items and tax from Continuing Operations (1-2)</b>	<b>3,398</b>	<b>10,899</b>	<b>2,192</b>	<b>14,297</b>	<b>3,986</b>	<b>8,298</b>
3	Share of Profit/(loss) in associates	(1)	(3)	(7)	(4)	(9)	(12)
	<b>Profit / (Loss) before exceptional items and tax from Continuing Operations (3+4)</b>	<b>3,397</b>	<b>10,896</b>	<b>2,185</b>	<b>14,293</b>	<b>3,977</b>	<b>8,286</b>
5	Exceptional Items	-	-	-	-	-	-
6	<b>Profit / (Loss) before tax from Continuing Operations(5-6)</b>	<b>3,397</b>	<b>10,896</b>	<b>2,185</b>	<b>14,293</b>	<b>3,977</b>	<b>8,286</b>
7	<b>Tax Expenses</b>						
	(a) Current Tax	733	456	605	1,189	1,116	1,831
	(b) Deferred Tax	(16)	8	(30)	(8)	(124)	(93)
	(c) Income Tax of earlier years	(1)	-	(107)	(1)	(107)	(135)
9	<b>Profit / (Loss) for the period/year from Continuing Operations (7-8)</b>	<b>2,681</b>	<b>10,432</b>	<b>1,717</b>	<b>13,113</b>	<b>3,092</b>	<b>6,683</b>
10	<b>Discontinuing Operations</b>						
	Profit/(Loss) before tax from Discontinuing Operations	(9)	(7)	(8)	(16)	(11)	(48)
	Tax Expenses of Discontinuing Operations	(1)	(2)	(2)	(3)	(3)	(12)
	<b>Profit/(Loss) for the period/year from Discontinuing Operations</b>	<b>(8)</b>	<b>(5)</b>	<b>(6)</b>	<b>(13)</b>	<b>(8)</b>	<b>(36)</b>
11	<b>Profit / (Loss) for the period/year (9+10)</b>	<b>2,673</b>	<b>10,427</b>	<b>1,711</b>	<b>13,100</b>	<b>3,084</b>	<b>6,647</b>
12	<b>Other Comprehensive Income (OCI)</b>						
	(A) (i) Items that will not be reclassified to Profit and Loss:						
	(ii) Income tax effect on above	3	(12)	(57)	(9)	(122)	(91)
	(B) (i) Items that will be reclassified to Profit and Loss	146	(4)	(12)	142	(4)	88
	(ii) Income tax on above	-	-	-	-	-	-
	(C) Share of Other Comprehensive Income in associates	-	-	(3)	-	(3)	(3)
	<b>Total Other Comprehensive Income</b>	<b>22</b>	<b>63</b>	<b>332</b>	<b>85</b>	<b>594</b>	<b>571</b>
13	<b>Total Comprehensive Income (after Tax) (11+12)</b>	<b>2,695</b>	<b>10,490</b>	<b>2,043</b>	<b>13,185</b>	<b>3,678</b>	<b>7,218</b>
14	<b>Net Profit/ (Loss) attributable to:</b>						
	Owners of the Company	2,675	10,428	1,718	13,103	3,091	6,655
	Non-controlling interest	(2)	(1)	(7)	(3)	(7)	(8)
15	<b>Other Comprehensive Income attributable to:</b>						
	Owners of the Company	22	63	331	85	594	571
	Non-controlling interest	-	-	1	-	-	(0)
16	<b>Total Comprehensive Income attributable to:</b>						
	Owners of the Company	2,697	10,491	2,049	13,188	3,685	7,226
	Non-controlling interest	(2)	(1)	(6)	(3)	(7)	(8)
17	Paid-up Equity Share Capital (Face value of Re. 1/- each)	1,755	1,755	1,785	1,755	1,785	1,755
18	Other Equity excluding revaluation reserve						1,38,800
19	Earning per Share (Rs.) (* Not Annualised)						
	Basic & Diluted from Continuing Operations	1.53 *	5.94 *	0.96 *	7.47 *	1.73 *	3.78
	Basic & Diluted from Discontinuing Operations	(0.00) *	(0.00) *	(0.00) *	(0.01) *	(0.00) *	(0.02)
	Basic & Diluted from Continuing and Discontinuing Operations	1.53 *	5.94 *	0.96 *	7.46 *	1.73 *	3.76



**Notes to the financial results:**

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13<sup>th</sup> November, 2025 The Statutory Auditors of the Company have carried out a limited review of the above results and issued a qualified limited review report..
- 2 The consolidated financial results for the quarter ended 30<sup>th</sup> September, 2025 does not include quarterly financial results / financial information , in respect of one of the associate company, Urban Infrastructure Holding Private Limited, whose quarterly financial results / financial information for the quarter and half year ended 30<sup>th</sup> September, 2025 is not available with the Company. The same has been qualified by the Auditors in their report on the consolidated results.
- 3 Interest accrued and due of Rs. 2147 Lakh on Inter corporate deposits , given by one of the subsidiaries of the Company in earlier years, which are overdue for substantial period of time and in respect of which the subsidiary has initiated legal proceedings. Management of the subsidiary company is of the view that the above receivables are good for recovery in view of value of the assets of the parties and commitment from the promoter of those parties and hence no provision for impairment is required against the above receivables. The subsidiary company continues its efforts to recover these receivables. The same has been qualified by the Auditors in their report on the consolidated results and was also qualified by the auditors in their reports on the consolidated financial statements and results for the earlier year/quarters.
- 4 The Board of Directors at its meeting held on 29<sup>th</sup> June, 2020 has approved discontinuation of the operations of the Spinning Division of the Group in a phased manner. Management does not envisage any material financial impact on the Group's operations due to discontinuation of the above Unit. The same has been considered as discontinuing operations in the above results, as prescribed under Indian Accounting Standards (Ind As) 105 "Non-current Assets Held for Sale and Discontinued Operations". Results of discontinuing operations are as under:

S. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Revenue	-	-	-	-	4	-
2	Total Expenses	9	7	8	16	15	48
3	Profit/(Loss) Before Exceptional Items (1-2)	(9)	(7)	(8)	(16)	(11)	(48)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	(9)	(7)	(8)	(16)	(11)	(48)
6	Tax Expenses	(1)	(2)	(2)	(3)	(3)	(12)
7	Profit/(Loss) from Discontinuing Operations (5-6)	(8)	(5)	(6)	(13)	(8)	(36)

- 5 The figures for the corresponding previous period/year have been rearranged/regrouped wherever considered necessary to make them comparable.

Date :- 13<sup>th</sup> November, 2025  
Place:- Mumbai



For and on Behalf of the Board

  
Dinesh D Paliwal  
Wholetime Director  
(DIN 00524064)



# JAI CORP LIMITED

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra

CIN: L17120MH1985PLC036500 . Phone : (022) 3521 5146

Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

## CONSOLIDATED BALANCE SHEET AS AT 30<sup>TH</sup> SEPTEMBER , 2025

( Rs. in Lakh)

Particulars	As at 30 <sup>th</sup> Sept 2025 Unaudited	As at 31 <sup>st</sup> March 2025 Audited
<b>I. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	9,122	8,949
(b) Capital work-in-progress	109	25
(c) Investment properties	10,351	10,254
(d) Goodwill on consolidation	856	856
(e) Intangible assets	-	-
(f) Financial assets		
(i) Investments		
Investments - Associates	7,981	34,518
Investments - Others	30,211	30,211
(ii) Loans	-	-
(iii) Other non-current financial assets	413	419
(g) Deferred tax assets (Net)	2,015	2,015
(h) Non-current tax assets (Net)	3,342	2,764
(i) Other non-current assets	6,354	6,359
	<b>70,754</b>	<b>96,370</b>
<b>2 Current assets</b>		
(a) Inventories	19,720	20,644
(b) Financial assets		
(i) Investments	47,195	16,243
(ii) Trade receivables	5,948	5,549
(iii) Cash and Cash Equivalents	125	426
(iv) Bank Balances other than (iii) above	568	554
(v) Loans	2,153	2,155
(vi) Other current financial assets	1,355	347
(c) Other current assets	3,645	3,619
(d) Assets classified as held for sale	165	804
	<b>80,874</b>	<b>50,341</b>
<b>TOTAL ASSETS</b>	<b>1,51,628</b>	<b>1,46,711</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,755	1,755
(b) Other equity	1,43,876	1,38,800
<b>Total Equity atributable to equity holders of the Company</b>	<b>1,45,631</b>	<b>1,40,555</b>
Non-controlling interest	1,885	1,888
	<b>1,47,516</b>	<b>1,42,443</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Financial liabilities		
(i) Other financial liabilities	32	36
(b) Provisions	1	1
(c) Deferred tax liabilities (Net)	1,770	1,777
(d) Other Non-current liabilities	1	1
	<b>1,804</b>	<b>1,815</b>
<b>2 Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	93	-
(ii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises		
	29	49
(b) Others	275	201
(iv) Other financial liabilities	1,145	1,151
(b) Other current liabilities	619	918
(c) Provisions	147	131
(d) Current tax liabilities (Net)	-	3
	<b>2,308</b>	<b>2,453</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,51,628</b>	<b>1,46,711</b>

For and on Behalf of the Board



*(Signature)*

Dinesh D Paliwal  
Wholetime Director  
(DIN 00524064)



Date :- 13<sup>th</sup> November, 2025  
Place:- Mumbai

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### CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER, 2025

(Rs.in Lakh)		
Particulars	For the period ended 30 <sup>th</sup> Sept 2025 (Unaudited)	For the period ended 30 <sup>th</sup> Sept 2024 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax as per Statement of Profit and Loss (Continuing Operations)	14,291	3,978
Net Profit / (Loss) before tax as per Statement of Profit and Loss (Discontinuing Operations)	(16)	(11)
<b>Adjusted for :</b>		
Depreciation and Amotisation Expense	563	567
Share of (Profit)/Loss in Associates	4	9
Net Profit on foreign currency transaction and translation*	(181)	(46)
Profit on sale of Investments ( Net )	(574)	(455)
(Profit)/Loss on sale/discarding of PPE ( Net )	(675)	(122)
Fair value changes (Net) on financial assets classified as fair value through profit and loss	(731)	(406)
Finance Costs	10	10
Baddebts	-	2
Sundry Balances Written Back (Net)	(2)	6
Interest Income	(475)	(110)
Dividend Income	(9,273)	(13)
	<u>(11,334)</u>	<u>(558)</u>
<b>Operating Profit before Working Capital Changes</b>	<b>2,941</b>	<b>3,409</b>
<b>Adjusted for :</b>		
Trade & Other Receivables	(1,233)	(284)
Inventories	924	1,729
Trade and Other Payables	<u>(186)</u>	<u>(333)</u>
<b>Cash generated from operations</b>	<b>2,446</b>	<b>4,521</b>
Direct taxes paid (Net)	<u>(1,773)</u>	<u>(718)</u>
<b>Net Cash From Operating Activities</b>	<b>674</b>	<b>3,803</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of PPE	(615)	(194)
Sale of PPE	1,272	1,409
Purchase of Investments	(93,889)	(23,552)
Sale of Investments	92,248	31,529
Movement in Loans (Net)	-	50
Interest Income	297	110
Dividend Income	9,273	13
<b>Net Cash From/(Used in) Investing Activities</b>	<b>8,586</b>	<b>9,365</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment to Non-Controlling Interest	-	(82)
Fixed Deposits/Margin Money with Banks and Government Authorities (Net)	5	-
Finance Cost Paid	(6)	(8)
Buyback of Equity Shares including transaction cost	-	(11,867)
Dividend Paid	<u>(9,653)</u>	<u>(892)</u>
<b>Net Cash (used in) Financing Activities</b>	<b>(9,654)</b>	<b>(12,849)</b>
<b>Net Decrease in Cash and Cash Equivalents (A+B+C)</b>	<b>(395)</b>	<b>319</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>426</b>	<b>338</b>
Effect of exchange rate on Cash and Cash Equivalents	-	-
Balance of Cash and Cash Equivalents	125	657
<b>Closing balance of Cash and Cash Equivalents</b>	<b>32</b>	<b>657</b>
Components of Cash and Cash Equivalents:		
Balances with Banks in Current Accounts	125	657
Less: Working Capital Loan from Bank repayable on Demand	<u>(93)</u>	<u>-</u>

\* includes on account of translation of foreign subsidiary.

For and on behalf of the Board of Directors

Place : Mumbai  
Date :- 13<sup>th</sup> November, 2025



*(Signature)*  
Dinesh D Paliwal  
Wholetime Director  
(DIN 00524064)



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**UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2025**

Particulars	(Rs. in Lakh)					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 SEGMENT REVENUE</b>						
Steel	-	-	-	-	26	30
Plastic Processing	14,269	13,046	13,320	27,315	25,349	51,165
Spinning*	-	-	-	-	-	-
Real Estate	367	79	217	446	254	575
Others	-	-	-	-	-	-
<b>Total Segment Revenue</b>	<b>14,636</b>	<b>13,125</b>	<b>13,537</b>	<b>27,761</b>	<b>25,629</b>	<b>51,770</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>14,636</b>	<b>13,125</b>	<b>13,537</b>	<b>27,761</b>	<b>25,629</b>	<b>51,770</b>
<b>2 SEGMENT RESULTS</b>						
Steel	(40)	(35)	4	(75)	(43)	(120)
Plastic Processing	2,066	1,637	1,751	3,703	3,210	6,598
Spinning*	(9)	(7)	(8)	(16)	(11)	(48)
Real Estate	149	(12)	60	137	53	(20)
Others	122	92	134	214	273	590
<b>Total Segment Results (Before interest and Tax)</b>	<b>2,288</b>	<b>1,674</b>	<b>1,940</b>	<b>3,962</b>	<b>3,482</b>	<b>7,000</b>
Less: Finance Cost	6	4	5	10	10	21
Less: Exceptional Item	-	-	-	-	-	-
Add: Other unallocable Income net off unallocable expenditure	1,107	9,222	249	10,329	503	1,271
Add:- Share of Profit / (loss) in associates	(1)	(3)	(7)	(4)	(9)	(12)
<b>Total Profit / (Loss) before tax</b>	<b>3,388</b>	<b>10,889</b>	<b>2,177</b>	<b>14,277</b>	<b>3,966</b>	<b>8,238</b>
<b>3 SEGMENT ASSETS</b>						
Steel	1,042	1,045	833	1,042	833	948
Plastic Processing	20,349	20,827	20,266	20,349	20,266	21,138
Spinning*	120	122	201	120	201	159
Real Estate	38,374	38,387	38,557	38,374	38,557	38,579
Others	12,302	12,356	12,134	12,302	12,134	12,185
Unallocated	79,443	86,045	75,076	79,441	75,076	73,702
<b>Total Segment Assets</b>	<b>1,51,630</b>	<b>1,58,782</b>	<b>1,47,067</b>	<b>1,51,628</b>	<b>1,47,067</b>	<b>1,46,711</b>
<b>SEGMENT LIABILITIES</b>						
Steel	132	141	133	132	133	194
Plastic Processing	1,444	1,781	1,771	1,444	1,771	1,744
Spinning*	1	1	1	1	1	13
Real Estate	2,325	2,297	2,375	2,325	2,375	2,248
Others	340	366	322	339	323	328
Unallocated	1,756	1,605	5,455	1,756	5,455	1,629
<b>Total Segment Liabilities</b>	<b>5,998</b>	<b>6,191</b>	<b>10,057</b>	<b>5,997</b>	<b>10,058</b>	<b>6,156</b>

\* Considered as Discontinuing Operations

**Notes to Consolidated Segment Information:**

1 As per Indian Accounting Standard 108 'Operating Segment' (Ind-AS 108) the Company has reported "Segment Information", as described below:-

- The **Steel** Segment includes production, processing and trading of Galvanised steel product.
- The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.
- The **Spinning** Segment includes sales of Spun Yarn.
- The Real Estate Segment includes development of Land and Buildings.
- The business segment not separately reportable have been grouped under "Others" segment.
- Other Investments/Assets and Income from the same are considered under "Un-allocable".

2 Figures in respect of the previous year have been rearranged / regrouped wherever necessary to make them comparable.

For and on Behalf of the Board



Dinesh D Paliwal  
Wholetime Director  
(DIN 00524064)



Date :- 13<sup>th</sup> November, 2025  
Place:- Mumbai

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated 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  
Jai Corp Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Jai Corp Limited** ("Holding Company") and its subsidiaries (Holding company and its subsidiaries together referred to as "the Group"), for the quarter and half year ended 30<sup>th</sup> September, 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 and in compliance with Regulations 33 of the Listing Regulations. 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 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 enquiries, primarily of Holding'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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated 29<sup>th</sup> March, 2019 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities: -

**List of subsidiaries:**

Ashoka Realty and Developers Limited, Belle Terre Realty Limited, Ekdant Realty and Developers Limited, Hari Darshan Realty Limited, Hill Rock Construction Limited, Hind Agri Properties Limited, Iconic Realtors Limited, Jailaxmi Realty and Developers Limited, Krupa Land Limited, Krupa Realtors Limited, Multifaced Impex Limited, Novelty Realty and Developers Limited, Oasis Holding FZC, Rainbow Infraprojects Limited, Swar Land Developers Limited, Swastik Land Developers Limited, Urban Infrastructures Venture Capital Limited, Vasant Bahar Realty Limited, Welldone Real Estate Limited, Yug Developers Limited and Jai Corp Welfare Limited (formerly known as Jai Corp Welfare Foundation).



**List of Associates:**

Searock Developers FZC and Urban Infrastructure Holding Private Limited.

**5. Basis for Qualified Conclusion**

- (i) We draw attention to Note No. 2 to the Consolidated Financial Results ("the Statement") which does not include quarterly financial result/financial information for one Associate company i.e. Urban Infrastructure Holdings Private Limited, whose quarterly financial result/financial information is not available with the management for the quarter and half year ended September 30, 2025.
  - (ii) We draw attention to Note No. 3 to the Consolidated Financial Results regarding Intercorporate deposits given by one of the Company's Subsidiary and interest accrued & due aggregating to Rs. 2,147 Lakhs which is overdue for substantial period of time, where subsidiary of the company has initiated legal proceedings against the said recoverable and Management of that Subsidiary has considered the said amount as good for recovery and no provisions for impairment have been considered necessary, for the reasons stated therein. The matter described above has uncertainties related to the outcome of the legal proceedings and therefore Auditors of the Subsidiary Company are unable to express an opinion on the ability of the Subsidiary Company to recover the outstanding amount and possible impacts on the financial results of the subsidiary Company and Consolidated Financial Results of the Company.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, except for the possible effects of the matter described in the paragraph 5 above "Basis for Qualified Conclusion", nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Consolidated Financial Results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard ("Ind AS") as specified under section 133 of the Companies Act, 2013, 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 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.
7. We did not review the interim financial results of 21 subsidiaries included in the unaudited consolidated financial results, whose interim financial results reflect total assets of Rs. 56,848 Lakhs as at 30<sup>th</sup> September, 2025, total revenue of Rs. 718.10 Lakhs & Rs. 1,119.24 Lakhs, total net profit/(loss) after tax of Rs. 219.99 Lakhs & Rs. 242.35 Lakhs and total comprehensive income of Rs. 237.87 Lakhs and Rs. 319.81 Lakhs for the quarter and half year ended 30<sup>th</sup> September, 2025 respectively, and cash inflow (net) of Rs. 21.01 Lakhs for the period from 1<sup>st</sup> April 2025 to 30<sup>th</sup> September 2025, as considered in the unaudited consolidated financial results.



These interim financial information/financial results have been reviewed by other auditors, whose reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries and associate is based solely on the reports of the other auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters with respect to our reliance on the work done and the report of other auditors.

**For Chaturvedi & Shah LLP**

Chartered Accountants

Firm Registration No. 101720W/W100355



**Lalit R. Mhalsekar**

Partner

Membership No. 103418

UDIN: **25103418BMJERN7284**

**Place:** Mumbai

**Date:** 13<sup>th</sup> November, 2025



# Jai Corp Limited

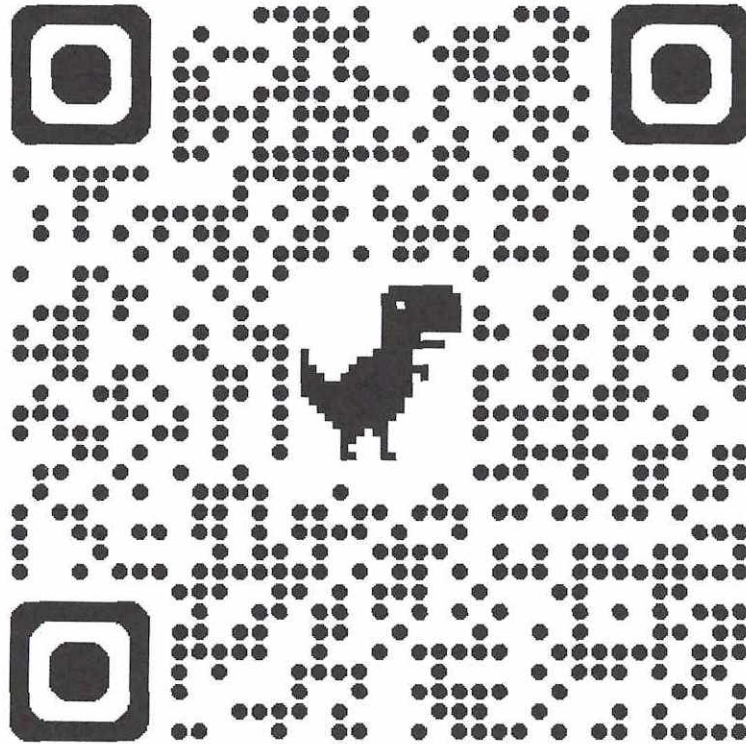
**Corporate Office:** #603, Embassy Centre, Backbay Reclamation, Nariman Point,  
Mumbai- 400 021. **Tel:** 91-22-3521 5146/3139 6050; **E-mail:** cs@jaicorpindia.com/  
**E-mail for investors:** cs2@jaicorpindia.com  
**CIN:** L17120MH1985PLC036500 **website:** [www.jaicorpindia.com](http://www.jaicorpindia.com)

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## **Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half-year ended 30<sup>th</sup> September 2025**

The un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September 2025 were reviewed by the Audit Committee and approved by the Board of Directors at the respective meeting held on 13<sup>th</sup> November 2025. The full financial results along with respective limited review report by the statutory auditor are available at the website of the Company (URL: <https://jaicorpindia.com/investor/announcements.html>), the website of the BSE Limited (URL: <https://www.bseindia.com/stock-share-price/jai-corp-ltd/jaicorpltd/512237/corp-announcements/>) and the website of the National Stock Exchange of India Limited (URL: <https://www.nseindia.com/get-quotes/equity?symbol=JAICORPLTD>)

The financial results mentioned above can also be accessed by scanning the following Quick Response (QR) Code:



For and on behalf of the Board

**Dinesh D Paliwal**  
Wholetime Director  
(DIN 00524064)

Date: 13<sup>th</sup> November 2025  
Place: Mumbai