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*

November 13, 2026

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, 2026.

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 30th September 2026.
ii. Took note of the enclosed Limited Review Reports for the quarter and half year ended 30th September 2026. The Limited Review Report on the un-audited standalone financial results of the Company is with unmodified opinion. The Limited Review Report on the un-audited consolidated financial results contains qualified conclusion.

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

The meeting of the Board of Directors commenced at 16:15 hrs. IST and ended on 18:00 hrs. IST.

Kindly acknowledge receipt.
Thanking you,
Yours faithfully
For **Jai Corp Limited**

ANANJAN DATTA
Digitally signed by ANANJAN DATTA
Date: 2026.11.13 18:06:17 +05'30'

Company Secretary
Enclo.: as above

JAI CORP LIMITED

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(Rs. in Lakh except per share data)

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

S. No	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	17,174	15,464	14,269	32,638	27,315	50,387
	(b) Other Income	2,274	1,396	1,640	3,670	11,674	13,828
	Total Income	**19,448**	**16,860**	**15,909**	**36,308**	**38,989**	**64,215**
2	**Expenses**						
	(a) Cost of Materials Consumed	13,557	10,182	9,680	23,739	18,356	35,805
	(b) Purchases of Stock-in-trade	14	3	4	17	10	42
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(791)	492	457	(299)	1,025	(1,327)
	(d) Employee Benefit Expenses	1,167	907	1,079	2,074	2,016	4,095
	(e) Finance costs	4	3	3	7	6	14
	(f) Depreciation and Amortisation expenses	211	208	182	419	362	767
	(g) Other Expenses	1,678	1,438	1,375	3,116	3,264	6,104
	Total Expenses	**15,840**	**13,233**	**12,780**	**29,073**	**25,039**	**45,500**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**3,608**	**3,627**	**3,129**	**7,235**	**13,950**	**18,715**
4	Exceptional Items	-	-	-	-	-	141
5	**Profit/(Loss) before tax from Continuing Operations(3-4)**	**3,608**	**3,627**	**3,129**	**7,235**	**13,950**	**18,574**
6	**Tax Expenses**						
	(a) Current Tax	665	909	688	1,574	1,108	2,353
	(b) Deferred Tax	1	61	(20)	62	(28)	(145)
	(c) Income Tax of Earlier Years	-	-	-	-	-	-
7	**Profit/(Loss) for the period/year from Continuing Operations(5-6)**	**2,942**	**2,657**	**2,461**	**5,599**	**12,870**	**16,366**
8	**Discontinuing Operations**						
	Profit/(Loss) before tax from Discontinuing Operations	(9)	(7)	(9)	(16)	(16)	(35)
	Tax Expenses of Discontinuing Operations	(2)	(2)	(1)	(4)	(3)	(8)
	Profit/(Loss) for the period/year from Discontinuing Operations	**(7)**	**(5)**	**(8)**	**(12)**	**(13)**	**(27)**
9	**Profit/(Loss) for the period/year (7+8)**	**2,935**	**2,652**	**2,453**	**5,587**	**12,857**	**16,339**
10	**Other Comprehensive Income (OCI)**						
	(A) (i) Items that will not be reclassified to Profit and Loss:	13	13	6	26	11	(150)
	(ii) Income tax effect on above	(4)	(3)	(2)	(7)	(3)	(13)
	(B) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	9	10	4	19	8	(163)
11	**Total Comprehensive Income (after Tax) (9+10)**	**2,944**	**2,662**	**2,457**	**5,606**	**12,865**	**16,176**
12	Paid-up Equity Share Capital (Face value of Re. 1/- each)	1,755	1,755	1,755	1,755	1,755	1,755
13	Other Equity excluding revaluation reserve	-	-	-	-	-	1,35,690
14	Earning per Share (Rs.) (* Not Annualised)						
	Basic & Diluted from Continuing Operations	1.68 *	1.51 *	1.40 *	3.19 *	7.33 *	9.41
	Basic & Diluted from Continuing Operations (After Exceptional Item)	1.68 *	1.51 *	1.40 *	3.19 *	7.33 *	9.33
	Basic & Diluted from Discontinuing Operations	(0.00) *	(0.00) *	(0.00) *	(0.01) *	(0.01) *	(0.02)
	Basic & Diluted from Continuing and Discontinuing Operations	1.68 *	1.51 *	1.40 *	3.18 *	7.32 *	9.31

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 13th November, 2026. The Statutory Auditors of the Company have carried out a limited review of the above results.

2 The Board of Directors at its meeting held on 29th 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
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Revenue	-	-	-	-	-	2
2	Total Expenses	9	7	9	16	16	37
3	***Profit/(Loss) Before Exceptional Items (1-2)***	**(9)**	**(7)**	**(9)**	**(16)**	**(16)**	**(35)**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) Before Tax (3-4)**	**(9)**	**(7)**	**(9)**	**(16)**	**(16)**	**(35)**
6	Tax Expenses	(2)	(2)	(1)	(4)	(3)	(8)
7	**Profit/(Loss) from Discontinuing Operations (5-6)**	**(7)**	**(5)**	**(8)**	**(12)**	**(13)**	**(27)**

3 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 :- 13th November 2026
Place:- Mumbai

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

JAI CORP LIMITED MUMBAI

JAI CORP LIMITED

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STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER , 2026

(Rs. in Lakh)

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	8,956	9,294
(b) Capital work-in-progress	70	22
(c) Investment property	1,795	1,815
(d) Intangible assets	-	-
(e) Financial assets		
(i) Investments	63,064	63,753
(ii) Others	461	438
(f) Non-current tax assets (net)	1,302	1,266
(g) Other non-current assets	6,105	6,087
Total Non-Current assets	**81,753**	**82,675**
2 Current assets		
(a) Inventories	9,702	9,537
(b) Financial assets		
(i) Investments	41,252	41,628
(ii) Trade receivables	7,011	4,535
(iii) Cash and Cash Equivalents	215	349
(iv) Bank Balances other than (iii) above	578	571
(v) Others	4,324	1,322
(c) Other current assets	1,625	958
(d) Assets classified as held for sale	153	163
Total Current assets	**64,860**	**59,063**
TOTAL ASSETS	**1,46,613**	**1,41,738**
II. EQUITY AND LIABILITIES		
Equity		
(a) Share capital	1,755	1,755
(b) Other equity	1,40,421	1,35,690
	1,42,176	**1,37,445**
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	23	32
(a) Deferred tax liabilities (net)	1,384	1,320
	1,407	**1,352**
2 Current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	19	18
(ii) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises	101	66
b) Others	1,559	1,406
(iii) Other financial liabilities	827	858
(b) Other current liabilities	252	328
(c) Provisions	272	265
	3,030	**2,941**
TOTAL EQUITY AND LIABILITIES	**1,46,613**	**1,41,738**

For and on Behalf of the Board

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

Date :- 13th November, 2026
Place:- Mumbai

JAI CORP LIMITED MUMBAI

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakh)

	Particulars	For the period ended 30th Sept 2026 (Unaudited)		For the period ended 30th Sept 2025 (Unaudited)	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before tax as per Statement of Profit and Loss (Continuing Operations)		7,236		13,949
	Net Profit / (Loss) before tax as per Statement of Profit and Loss (Discontinuing Operations)		(16)		(16)
	Adjusted for :				
	Depreciation and Amortization Expense	423		366	
	Net (gain)/loss on foreign currency transaction	(5)		(13)	
	Sundry Balances Written Off/ (Written Back) (Net)	-		(2)	
	(Profit)/Loss on sale/discarding of PPE (Net)	(1,079)		(675)	
	Gains on sales of Investments (Net)	(368)		(440)	
	Finance Costs	7		6	
	Interest Income	(1,743)		(365)	
	Dividend Income	-		(9,256)	
	Fair valuation of Rental Deposit and Others	3		-	
	Fair value changes (net) on financial assets classified as fair value through profit and loss	(439)		(736)	
			(3,201)		**(11,115)**
	Operating Profit before Working Capital Changes		**4,020**		**2,818**
	Adjusted for :				
	Trade & Other Receivables		(2,421)		(1,300)
	Inventories		(165)		747
	Trade and Other Payables		110		(254)
	Cash generated from operations		**1,544**		**2,011**
	Direct taxes paid (Net)		(1,610)		(1,678)
	Net Cash From/(Used In) Operating Activities		**(66)**		**333**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of PPE		(134)		(615)
	Sale of PPE		1,093		1,272
	Purchase of Investments including share application money				
	- Subsidiaries		(47)		(23)
	- Others		(62,504)		(93,680)
	Reduction / Sale of Investments				
	- Subsidiaries		735		340
	- Others		59,931		92,170
	Interest Income		1,743		187
	Dividend Income		-		9,256
	Net Cash From Investing Activities		**817**		**8,907**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Fixed Deposits/Margin Money with Banks and Government Authorities (Net)		-		5
	Finance Costs Paid		(7)		(6)
	Dividend Paid		(878)		(9,653)
	Net Cash (used in) Financing Activities		**(885)**		**(9,654)**
	Net Decrease in Cash and Cash Equivalents (A+B+C)		**(134)**		**(414)**
	Opening Balance of Cash and Cash Equivalents		349		330
	Effect of exchange rate on Cash and Cash Equivalents	-		-	
	Balance of Cash and Cash Equivalents	215		9	
	Closing balance of Cash and Cash Equivalents		**215**		**(84)**
	Components of Cash and Cash Equivalents:				
	Balances with Banks in Current Accounts	215		9	
	Less: Working Capital Loan from Bank repayable on Demand	-		(93)	

For and on behalf of the Board of Directors

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

Place : Mumbai
Date :- 13th November, 2026

CHATURVEDI & SHAH LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI

JAI CORP LIMITED MUMBAI

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UNAUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakh)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 SEGMENT REVENUE						
Steel	-	-	-	-	-	-
Plastic Processing	17,174	15,464	14,269	32,638	27,315	50,387
Spinning *	-	-	-	-	-	2
Total Segment Revenue	**17,174**	**15,464**	**14,269**	**32,638**	**27,315**	**50,389**
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	**17,174**	**15,464**	**14,269**	**32,638**	**27,315**	**50,389**
2 SEGMENT RESULTS						
Steel	1,022	(235)	(40)	787	(75)	(55)
Plastic Processing	1,729	2,701	2,066	4,430	3,703	6,947
Spinning *	(9)	(7)	(9)	(16)	(16)	(35)
Total Segment Results (Before interest and Tax)	**2,742**	**2,459**	**2,017**	**5,201**	**3,612**	**6,857**
Less: Finance Cost	4	3	3	7	6	14
Less: Exceptional Item		-		-	-	141
Add: Other unallocable income net off unallocable expenditure	861	1,164	1,106	2,025	10,328	11,837
Total Profit before tax	**3,599**	**3,620**	**3,120**	**7,219**	**13,934**	**18,539**
3 SEGMENT ASSETS						
Steel	1,064	1,084	1,042	1,064	1,042	1,038
Plastic Processing	27,077	22,544	20,349	27,077	20,349	24,103
Spinning *	110	113	120	110	120	114
Unallocated	1,18,362	1,19,586	1,15,955	1,18,362	1,15,955	1,16,483
Total Segment Assets	1,46,613	1,43,327	1,37,466	1,46,613	1,37,466	1,41,738
SEGMENT LIABILITIES						
Steel	45	44	132	45	132	44
Plastic Processing	2,686	1,558	1,444	2,686	1,444	2,698
Spinning *	1	-	1	1	1	3
Unallocated	1,705	1,617	1,756	1,705	1,756	1,548
Total Segment Liabilities	4,437	3,219	3,333	4,437	3,333	4,293

* 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:-

a) The **Steel** Segment includes production, processing and trading of Galvanised steel product.

b) The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.

c) The **Spinning** Segment includes sales of Spun Yarn.

d) Other Investments/Assets and Income from the same are considered under **"Un-allocable"**.

e) 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

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

JAI CORP LIMITED MUMBAI

Date :- 13th November 2026
Place:- Mumbai

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

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

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 30th September, 2026, ("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, as amended ("the Regulation").

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 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 statements are 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 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 ("Ind AS") 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: 26103418ILAMUD7997
Place: Mumbai
Date: 13th November 2026

Continuation sheet...

JAI CORP LIMITED

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

(Rs. in Lakh)

S. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	17,633	15,758	14,636	33,391	27,761	51,434
	(b) Other Income	2,628	1,745	1,990	4,373	12,347	15,211
	Total Income	**20,261**	**17,503**	**16,626**	**37,764**	**40,108**	**66,645**
2	**Expenses**						
	(a) Cost of Materials Consumed	13,557	10,182	9,680	23,739	18,356	35,805
	(b) Cost of Stock-in-trade	14	3	4	17	10	42
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(575)	624	629	49	1,201	(911)
	(d) Employee Benefit Expenses	1,186	926	1,098	2,112	2,055	4,173
	(e) Finance costs	4	5	6	9	10	19
	(f) Depreciation and Amortisation expenses	320	315	282	635	559	1,170
	(g) Other Expenses	1,900	1,647	1,529	3,547	3,620	6,882
	Total Expenses	**16,406**	**13,702**	**13,228**	**30,108**	**25,811**	**47,180**
3	**Profit / (Loss) before exceptional items and tax from Continuing Operations (1-2)**	**3,855**	**3,801**	**3,398**	**7,656**	**14,297**	**19,465**
4	Share of Profit/(loss) in associates	-	(2)	(1)	(2)	(4)	(8)
5	**Profit / (Loss) before exceptional items and tax from Continuing Operations (3+4)**	**3,855**	**3,799**	**3,397**	**7,654**	**14,293**	**19,457**
6	Exceptional Items	-	-	-	-	-	141
7	**Profit / (Loss) before tax from Continuing Operations(5-6)**	**3,855**	**3,799**	**3,397**	**7,654**	**14,293**	**19,316**
8	**Tax Expenses**						
	(a) Current Tax	714	948	733	1,662	1,189	2,504
	(b) Deferred Tax	80	26	(16)	106	(8)	(165)
	(c) Income Tax of earlier years	-	-	(1)	-	(1)	23
9	**Profit / (Loss) for the period/year from Continuing Operations (7-8)**	**3,061**	**2,825**	**2,681**	**5,886**	**13,113**	**16,954**
10	**Discontinuing Operations**						
	Profit/(Loss) before tax from Discontinuing Operations	(9)	(7)	(9)	(16)	(16)	(35)
	Tax Expenses of Discontinuing Operations	(2)	(2)	(1)	(4)	(3)	(8)
	Profit/(Loss) for the period/year from Discontinuing Operations	**(7)**	**(5)**	**(8)**	**(12)**	**(13)**	**(27)**
11	**Profit / (Loss) for the period/year (9+10)**	**3,054**	**2,820**	**2,673**	**5,874**	**13,100**	**16,927**
12	**Other Comprehensive Income (OCI)**						
	(A) (i) Items that will not be reclassified to Profit and Loss:	(147)	737	(127)	590	(48)	(927)
	(ii) Income tax effect on above	12	(104)	3	(92)	(9)	103
	(B) (i) Items that will be reclassified to Profit and Loss	64	(424)	146	(360)	142	603
	(ii) Income tax on above	-	-	-	-	-	-
	(C) Share of Other Comprehensive Income in associates	-	-	-	-	-	-
	Total Other Comprehensive Income	**(71)**	**209**	**22**	**138**	**85**	**(221)**
13	**Total Comprehensive Income (after Tax) (11+12)**	**2,983**	**3,029**	**2,695**	**6,012**	**13,185**	**16,706**
14	**Net Profit/ (Loss) attributable to:**						
	Owners of the Company	3,053	2,821	2,675	5,874	13,103	16,927
	Non-controlling interest	1	(1)	(2)	-	(3)	(0)
15	**Other Comprehensive Income attributable to:**						
	Owners of the Company	(71)	209	22	138	85	(221)
	Non-controlling interest	-	-	-	-	-	-
16	**Total Comprehensive Income attributable to:**						
	Owners of the Company	2,982	3,030	2,697	6,012	13,188	16,706
	Non-controlling interest	1	(1)	(2)	-	(3)	(0)
17	Paid-up Equity Share Capital (Face value of Re. 1/- each)	1,755	1,755	1,755	1,755	1,755	1,755
18	Other Equity excluding revaluation reserve						1,47,393
19	Earning per Share (Rs.) (* Not Annualised)						
	Basic & Diluted from Continuing Operations (Before Exceptional Item)	1.74 *	1.61 *	1.53 *	3.35 *	7.47 *	9.74
	Basic & Diluted from Continuing Operations	1.74 *	1.61 *	1.53 *	3.35 *	7.47 *	9.66
	Basic & Diluted from Discontinuing Operations	(0.00) *	(0.00) *	(0.00) *	(0.01) *	(0.01) *	(0.02)
	Basic & Diluted from Continuing and Discontinuing Operations	1.74 *	1.61 *	1.53 *	3.35 *	7.47 *	9.64

CHATURVEDI & SHAH LLP * CHARTERED ACCOUNTANTS * MUMBAI

JAI CORP LIMITED MUMBAI

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 13th November, 2026 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 30th September, 2026 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 30th September, 2026 is not available with the Company. 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.

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 29th 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	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Revenue	-	-	-	-	-	2
2	Total Expenses	9	7	9	16	16	37
3	**Profit/(Loss) Before Exceptional Items (1-2)**	**(9)**	**(7)**	**(9)**	**(16)**	**(16)**	**(35)**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) Before Tax (3-4)**	**(9)**	**(7)**	**(9)**	**(16)**	**(16)**	**(35)**
6	Tax Expenses	(2)	(2)	(1)	(4)	(3)	(8)
7	**Profit/(Loss) from Discontinuing Operations (5-6)**	**(7)**	**(5)**	**(8)**	**(12)**	**(13)**	**(27)**

5 (i) Investments in shares and mutual funds of a non-material wholly-owned subsidiary company, Urban Infrastructure Venture Capital Limited, continue to remain frozen by the Directorate of Enforcement (ED) vide Order dated 19th December 2025 while investigating a case for an alleged offence of money laundering and that company is barred from transferring or otherwise dealing in these investments.
(ii) During the quarter, Rs 2,549.42 Lakh received from redemption of a Non-Current Investment mentioned in Note 5(i) above was deposited with ED.

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

For and on Behalf of the Board

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

Date :- 13th November, 2026
Place:- Mumbai

JAI CORP LIMITED MUMBAI

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

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 30TH SEPTEMBER , 2026

(Rs. in Lakh)

Particulars	As at 30th Sept 2026 Unaudited	As at 31st March 2026 Audited
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	8,981	9,325
(b) Capital work-in-progress	70	22
(c) Investment properties	10,571	10,681
(d) Goodwill on consolidation	856	856
(e) Intangible assets	-	-
(f) Financial assets		
(i) Investments		
Investments - Associates	7,975	7,977
Investments - Others	27,435	29,933
(ii) Loans	-	-
(iii) Other non-current financial assets	462	438
(g) Deferred tax assets (Net)	2,015	2,015
(h) Non-current tax assets (Net)	2,856	2,776
(i) Other non-current assets	8,932	6,365
	70,153	**70,388**
2 Current assets		
(a) Inventories	23,890	24,073
(b) Financial assets		
(i) Investments	48,403	48,120
(ii) Trade receivables	7,143	4,636
(iii) Cash and Cash Equivalents	601	636
(iv) Bank Balances other than (iii) above	578	571
(v) Loans	2,153	2,153
(vi) Other current financial assets	4,400	1,394
(c) Other current assets	4,409	3,753
(d) Assets classified as held for sale	153	163
	91,730	**85,499**
TOTAL ASSETS	**1,61,883**	**1,55,887**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,755	1,755
(b) Other equity	1,52,528	1,47,393
Total Equity atributable to equity holders of the Company	**1,54,283**	**1,49,148**
Non-controlling interest	2,255	1,888
	1,56,538	**1,51,036**
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liability	23	32
(ii) Other financial liabilities	13	18
(b) Provisions	2	2
(c) Deferred tax liabilities (Net)	1,687	1,493
(d) Other Non-current liabilities	2	4
	1,727	**1,549**
2 Current liabilities		
(a) Financial liabilities		
(i) Lease Liability	19	18
(ii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises	101	66
(b) Others	1,585	1,434
(iv) Other financial liabilities	981	989
(b) Other current liabilities	657	528
(c) Provisions	274	267
(d) Current tax liabilities (Net)	1	-
	3,618	**3,302**
TOTAL EQUITY AND LIABILITIES	**1,61,883**	**1,55,887**

For and on Behalf of the Board

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

JAI CORP LIMITED MUMBAI

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

Date :- 13th November, 2026
Place:- Mumbai

JAI CORP LIMITED

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra
CIN: L17120MH1985PLC036500 . Phone : (022) 3521 5146
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CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

(Rs.in Lakh)

	Particulars	For the period ended 30th Sept 2026 (Unaudited)		For the period ended 30th Sept 2025 (Unaudited)	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before tax as per Statement of Profit and Loss (Continuing Operations)		7,654		14,291
	Net Profit / (Loss) before tax as per Statement of Profit and Loss (Discontinuing Operations)		(16)		(16)
	Adjusted for :				
	Depreciation and Amotisation Expense	639		563	
	Share of (Profit)/Loss in Associates	2		4	
	Net Profit on foreign currency transaction and translation*	(487)		(181)	
	Profit on sale of Investments (Net)	(368)		(574)	
	(Profit)/Loss on sale/discarding of PPE (Net)	(1,079)		(675)	
	Fair value changes (Net) on financial assets classified as fair value through profit and loss	(577)		(731)	
	Finance Costs	9		10	
	Sundry Balances Written Back (Net)	-		(2)	
	Interest Income	(1,780)		(475)	
	Dividend Income	(16)		(9,273)	
	Fair valuation of Rental Deposit and Others	3		-	
			(3,654)		(11,334)
	Operating Profit before Working Capital Changes		**3,984**		**2,941**
	Adjusted for :				
	Trade & Other Receivables		(4,987)		(1,233)
	Inventories		183		924
	Trade and Other Payables		329		(186)
	Cash generated from operations		(491)		2,446
	Direct taxes paid (Net)		(1,737)		(1,773)
	Net Cash From/(Used In) Operating Activities		**(2,228)**		**674**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of PPE		(134)		(615)
	Sale of PPE		1,093		1,272
	Purchase of Investments		(62,576)		(93,889)
	Sale of Investments		62,899		92,248
	Interest Income		1,780		297
	Dividend Income		16		9,273
	Net Cash From/(Used in) Investing Activities		**3,078**		**8,586**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Fixed Deposits/Margin Money with Banks and Government Authorities (Net)		-		5
	Finance Cost Paid		(7)		(6)
	Dividend Paid		(878)		(9,653)
	Net Cash (used in) Financing Activities		**(885)**		**(9,654)**
	Net Decrease in Cash and Cash Equivalents (A+B+C)		**(35)**		**(395)**
	Opening Balance of Cash and Cash Equivalents		636		426
	Effect of exchange rate on Cash and Cash Equivalents	-		-	
	Balance of Cash and Cash Equivalents	601		125	
	Closing balance of Cash and Cash Equivalents		**601**		**32**
	Components of Cash and Cash Equivalents:				
	Balances with Banks in Current Accounts	601		125	
	Less: Working Capital Loan from Bank repayable on Demand	-		(93)	

* includes on account of translation of foreign subsidiary.

For and on behalf of the Board of Directors

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

Place : Mumbai
Date :- 13th November, 2026

CHATURVEDI & SHAH LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI

JAI CORP LIMITED MUMBAI

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

UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs. in Lakh)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 SEGMENT REVENUE						
Steel	-	-	-	-	-	-
Plastic Processing	17,174	15,464	14,269	32,638	27,315	50,387
Spinning*	-	-	-	-	-	2
Real Estate	459	294	367	753	446	1,047
Others	-	-	-	-	-	-
Total Segment Revenue	**17,633**	**15,758**	**14,636**	**33,391**	**27,761**	**51,436**
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	**17,633**	**15,758**	**14,636**	**33,391**	**27,761**	**51,436**
2 SEGMENT RESULTS						
Steel	1,022	(235)	(40)	787	(75)	(55)
Plastic Processing	1,729	2,701	2,066	4,430	3,703	6,947
Spinning*	(9)	(7)	(9)	(16)	(16)	(35)
Real Estate	169	98	149	266	137	285
Others	77	79	122	156	214	465
Total Segment Results (Before interest and Tax)	**2,988**	**2,635**	**2,288**	**5,623**	**3,962**	**7,607**
Less: Finance Cost	4	5	6	9	10	19
Less: Exceptional Item	-	-	-	-	-	141
Add: Other unallocable Income net off unallocable expenditure	862	1,164	1,107	2,026	10,329	11,842
Add:- Share of Profit / (loss) in associates	-	(2)	(1)	(2)	(4)	(8)
Total Profit / (Loss) before tax	**3,846**	**3,792**	**3,388**	**7,638**	**14,277**	**19,281**
3 SEGMENT ASSETS						
Steel	1,064	1,084	1,042	1,064	1,042	1,038
Plastic Processing	27,077	22,544	20,349	27,077	20,349	24,103
Spinning*	110	113	120	110	120	114
Real Estate	38,239	38,464	38,374	38,239	38,374	38,517
Others	12,515	12,598	12,302	12,515	12,302	11,804
Unallocated	82,877	83,614	79,443	82,878	79,441	80,312
Total Segment Assets	**1,61,882**	**1,58,417**	**1,51,630**	**1,61,883**	**1,51,628**	**1,55,887**
SEGMENT LIABILITIES						
Steel	45	44	132	45	132	44
Plastic Processing	2,686	1,558	1,444	2,686	1,444	2,698
Spinning*	1	-	1	1	1	3
Real Estate	2,852	2,773	2,325	2,852	2,325	2,265
Others	311	246	340	311	339	181
Unallocated	1,705	1,617	1,756	1,705	1,756	1,548
Total Segment Liabilities	**7,600**	**6,238**	**5,998**	**7,600**	**5,997**	**6,739**

* 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:-

a) The **Steel** Segment includes production, processing and trading of Galvanised steel product.

b) The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.

c) The **Spinning** Segment includes sales of Spun Yarn.

d) The Real Estate Segment includes development of Land and Buildings.

e) The business segment not separately reportable have been grouped under "Others" segment.

f) 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.

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

For and on Behalf of the Board

Dinesh D Paliwal
Wholetime Director
(DIN 00524064)

JAI CORP LIMITED MUMBAI

Date :- 13th November, 2026
Place:- Mumbai

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Jai Corp Limited ("Holding Company") Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

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 30th September 2026 ("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 ("the 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 Regulation 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 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.



We also performed procedures in accordance with the circular 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.

List of Associates:

Searock Developers FZC and Urban Infrastructure Holdings 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 results / 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, 2026.

(ii) We draw attention to Note No. 3 to the Consolidated Financial Results regarding Interest accrued and due on Intercorporate deposits given by one of the Company's Subsidiary amounting 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 and on the Group's Consolidated Financial Results.

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

Continuation sheet...

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 8 below, except for the possible effects of the matter described in 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. Emphasis of Matter

In relation to the matters described in Notes to the Statement and the following Emphasis of Matter paragraphs included in review report on the financial results of a non-material wholly owned Subsidiary Urban Infrastructure Venture Capital Limited, reviewed by another auditor, vide their limited review report dated 06th November 2026 which is reproduced as under:

a. Note No. 5(i) to the accompanying Statement, which states that the investments in shares and mutual funds of a non-material wholly-owned subsidiary company, Urban Infrastructure Venture Capital Limited, were frozen by the Directorate of Enforcement vide Order dated 19th December 2025 while investigating a case for an alleged offence of money laundering and continue to remain frozen as on 30th September 2026.

b. Note No. 5(ii) of the accompanying Statement indicating the amount received on redemption of Non-Current Investments frozen by the Directorate of Enforcement as described in paragraph 7 (a) above and subsequently deposited with the Directorate of Enforcement as per the directions received from it.

Our conclusion is not modified in respect of said matter.

8. Other Matters

We did not review the interim financial Results of 20 subsidiaries included in the Unaudited Consolidated Financial Results, whose interim financial results reflect Total Assets of Rs. 57,964.87 Lakhs as at 30th September 2026, Total Revenue of Rs. 902.42 Lakhs & Rs. 1,545.84 Lakhs, Total Net Profit after tax of Rs. 164.87 Lakhs & Rs. 323.46 Lakhs and Total Comprehensive Income of Rs. (81.04) Lakhs & Rs. 700.66 Lakhs for the quarter and half year ended 30th September 2026 respectively, and cash inflow (net) of Rs. 683.59 Lakhs for the period from 1st April 2026 to 30th September 2026, as considered in the Unaudited Consolidated Financial Results.

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

Continuation sheet...

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 associates 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.

For Chaturvedi & Shah LLP
Chartered Accountants
Firm Registration No. 101720W/W100355

Lalit R. Mhalsekar
Partner
Membership No. 103418
UDIN: 26103418FXMYZA1027

Place: Mumbai
Date: 13th November, 2026

Continuation sheet...

Jai Corp Limited

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E-mail for investors: *cs2@jaicorpindia.com*
CIN: L17120MH1985PLC036500 website: *www.jaicorpindia.com*

Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half-year ended 30th September 2026

The un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September 2026 were reviewed by the Audit Committee and approved by the Board of Directors at the respective meeting held on 13th November 2026. 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-quote/equity/JAICORPLTD/Jai-Corp-Limited)

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: 13th November 2026
Place: Mumbai