



Date: 2nd July, 2026

To,
The Manager,
Listing & Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra,
Mumbai- 400051.

Company ID: JAKHARIA ISIN: INE00N401018

Sub: Reply letter w.r.t. Clarification on Financial Results for Jakharia Fabric Limited
Ref: NSE E-mail dated June 25, 2026, regarding Financial Results submitted on May 30, 2026

Dear Sir/Madam,

This is with reference to your email dated June 25, 2026, pointing out a format deficiency in the Independent Auditor's Report submitted along with the Financial Results of Jakharia Fabric Limited for the period ended March 31, 2026.

Specifically, it was noted that the Auditor's Report mentioned "Quarterly audited" instead of "Half yearly" as prescribed by SEBI guidelines.

We sincerely appreciate you bringing this typographical error to our attention. In response to the query, we have rectified the discrepancy with our Statutory Auditors.

Please find attached herewith the Revised Independent Auditor's Report correctly mentioning the half-yearly format in compliance with the SEBI prescribed guidelines.

We request you to kindly take the revised report on record and update the same on the Exchange website. We assure you of our strict compliance with all SEBI regulations moving forward.

Thanking you,
Yours faithfully,

For JAKHARIA FABRIC LIMITED

Bhavin Waghela
Company Secretary and Compliance Officer
Membership No. A46806
Encl. : As above

Jakharia Fabric Limited
CIN - L17200MH2007PLC171939
Regd. office: Plot no. A-13, MIDC, Tarapur,
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Independent Auditor's Report on Half Yearly and Annual Audited Standalone Financial Results of Jakharia Fabric Limited (" the Company") pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015, as amended.

To
THE BOARD OF DIRECTORS
Jakharia Fabric Limited

Opinion

1. We have audited the accompanying half yearly and annual Statement of audited Standalone Financial Results of Jakharia Fabric Limited ('the Company') for the half year and year ended 31st March, 2026 together with the notes thereon, ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015 ('the Regulation') as amended (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) Presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ("AS") specified under section 133 of the Companies Act, 2013 (the Act), read with the Companies (Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the half year and year ended 31 March 2026.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



Management and Board of Directors' Responsibilities for the Standalone Financial Results

4. This Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the AS specified under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.


Auditor's Responsibilities for the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and in the aggregate, they could reasonably be expected to influence are considered material if, individually or the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud

- may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

UDIN: 26164370TCQKBV2315

For V J SHAH & CO
Chartered Accountants
Firm Registration No.: 109823W


Chintan Shah
Partner
Membership No. 164370



Place: Mumbai
Date: 30th May 2026