



Jinkushal Industries

Machinery . Mining . Logistics

Date: 12.06.2026

To,
Sr. General Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

To,
The Manager,
Corporate Relationship Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051.

Scrip Code: 544547

Trading Symbol: JKIPL

Sub: Submission of Investor Presentation on Financial Results for Q4 and FY 2025-26

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Investor Presentation on the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2026 (Q4 & FY 2025-26).

The aforesaid Investor Presentation is being shared with investors and analysts and is also available on the website of the Company.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Jinkushal Industries Limited

(Formerly Known as Jinkushal Industries Private Limited)

Manish
Tarachand
Pande

Digitally signed by Manish
Tarachand Pande
Date: 2026.06.12 12:18:12
+05'30'

Manish Tarachand Pande

Company Secretary and Compliance Officer

Membership No.: A48185

Jinkushal Industries Limited

Formerly: Jinkushal Industries Pvt. Ltd.

CIN: L46594CT2007PLC008170 | GSTIN: 22AAACZ3367N1Z0

Factory: Kh. No. 38, 39, Perfect Dharam Kanta, Donda Khurd, Raipur, CG, 493111, India

Office: H.No. 260, Ward No. 42, Near CM House, Chhattisgarh Club, Civil Line, Raipur, CG, 492001, India

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Q4 & FY26

Investor Presentation

JUNE 2026



JINKUSHAL INDUSTRIES LTD.

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These risks and uncertainties include, but are not limited to, the performance of the Indian economy and of the economies of various international markets; the performance of the industry in India and worldwide; competition; the company's ability to successfully implement its strategy; the company's future levels of growth and expansion; technological implementation, changes, and advancements; changes in revenue, income, or cash flows; the company's market preferences; and its exposure to market risks, as well as other risks. The company's actual results, levels of activity, performance, or achievements could differ materially and adversely from results expressed in or implied by this presentation. The company assumes no obligation to update any forward-looking information contained in this presentation. Any forward-looking statements and projections made by third parties included in this presentation are not adopted by the company, and the company is not responsible for such third-party statements and projections.

Directors



ANIL KUMAR JAIN

**CHAIRMAN & EXECUTIVE DIRECTOR
(PROMOTER)**

Holds Diploma in Mechanical Engineering, 37+ years experience in construction equipment, logistics and mining sectors. Provides strategic leadership; took over the management of Company since 2009.



ABHINAV JAIN

**MANAGING DIRECTOR & CEO
(PROMOTER)**

Mechanical Engineering Background, enables in leading in Refurbishments and own brand project. Leads International Sales and expansion efforts. Instrumental in operations and growth.



SUMET KUMAR BERLIA

EXECUTIVE DIRECTOR & CFO

Oversees Finance and Accounts; ensures financial controls and reporting. Brings professional expertise with his Chartered Accountant Qualification to support growth strategy .

Index

01

Company Overview

02

Industry Overview

03

Business Model and
Operations

04

Leadership
And Strategy

05

Financial
Performance

06

Appendix

- Industrial Outlook
- JKIPL Business Details
- Financials

Key Highlights

Jinkushal Industries

INDIA'S LARGEST EXPORTER OF NON-OEM
CONSTRUCTION MACHINES- as per Care Edge Report

35+

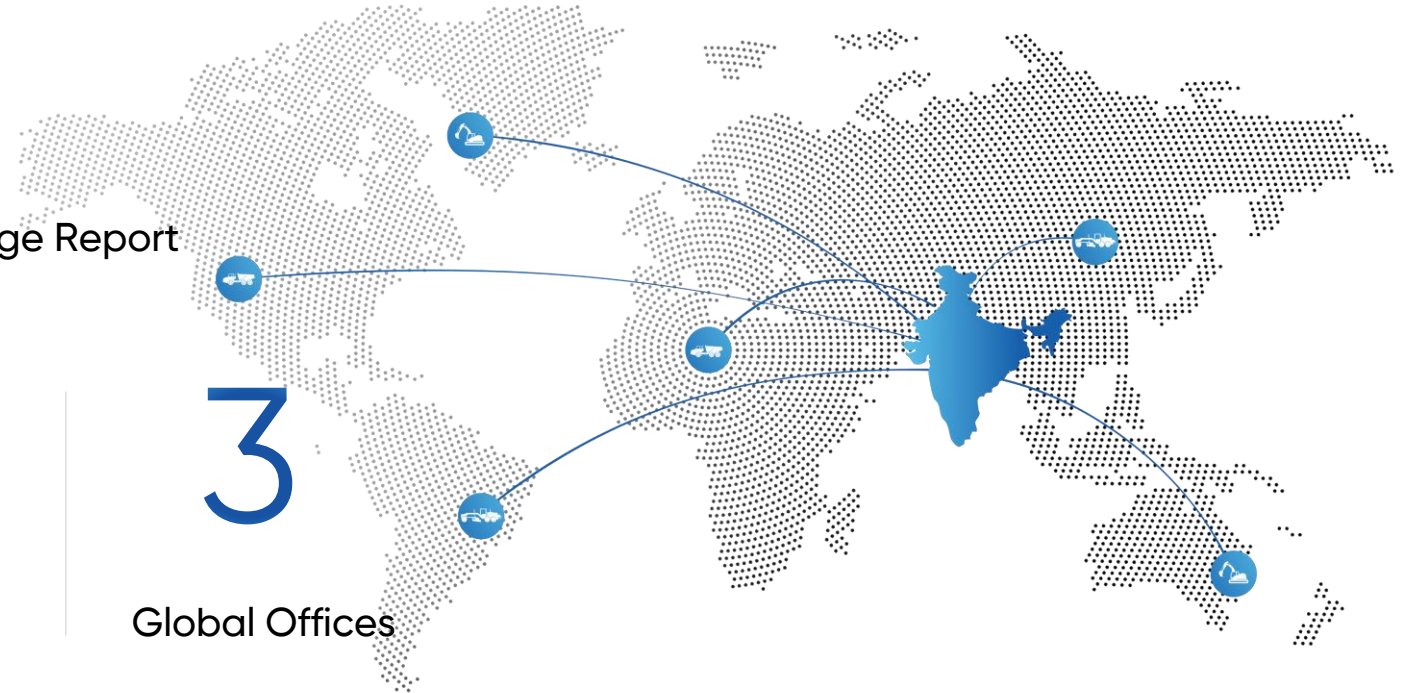
Countries
We Served

6.9%

Market share

3

Global Offices



DGFT Certified
3-Star Export
House

2500+

Machines
Exported

140+

Employees



Business

30,000 Sq.ft.

Own
Refurbishment
Centre

220+

Suppliers



Diversified
Product Portfolio

50+

Years

Promoter
Family
Business
Legacy



Know More

Jinkushal Industries Limited ("JKIPL") is India's largest non-OEM exporter of construction machinery (Source: CARE Edge).

We are in the niche business of Exports of Refurbished, Customised and Own Brand Sales of Construction equipment through our 3 different product verticals.

We also retain our Complementary business of Machinery Rentals & business of logistics-warehousing and earn a small portion of revenue from there.

Asset-light business model with strong focus on customer trust, fast execution, and after-sales support

Strategic Direction

Mission

To revolutionize the construction equipment industry by offering a seamless, transparent and tech-enabled platform for buying and selling used and new machinery. To create customer-focused, technologically advanced, and feature-rich equipment under our own brand delivering exceptional value through innovation and quality.

Vision

To become the world's largest and most trusted one-stop destination for used and new construction and mining equipment, while developing and delivering customer-focused, value-driven machinery under our own brand, HexL. We aim to empower businesses across the globe with reliable equipment, innovative features and seamless procurement experiences.



Our Journey



2007

Incorporated in
Nov 2007



2009

Current Promoters
took over; Initiated
Equipment Leasing
and Contracting



2017

Ventured into
export of used
construction
equipment



2022

Annual revenue
crossed ₹100 Cr



2023

1. Incorporated a
wholly-owned
overseas subsidiary
in Dubai (UAE)

2. Achieved
Two-Star
Export House status
(DGFT) .

3. Received ET
MSME-
India's Top Exporter
of
the Year Award
(2023)



2024

1. Undertook
strategic
Business acquisition
via Overseas
Subsidiary

2. Achieved
Three- Star Export
House Status
(DGFT)

3. Launched HexL,
JKIPL's own brand
of
Backhoe Loaders



2025

1. Appointed 3
independent
directors to the
Board, adding
diverse expertise
and experience

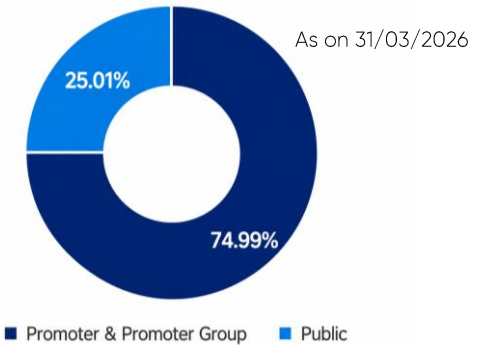
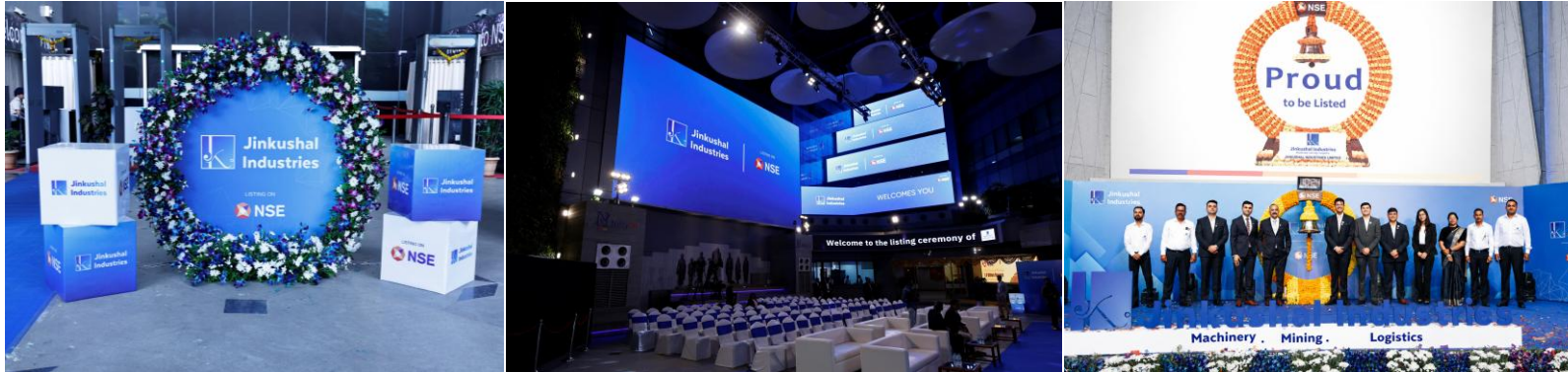
2. The Company
successfully
listed on the BSE
& NSE Platform on
03rd October 2025

Jinkushal Industries

Listing Highlights



Shareholding Pattern



Listing Date :
03rd October

2025

Massive Investor Demand The IPO was subscribed 65 times



Listing Platform
BSE & NSE



In Rs.

7560 cr.

Total application money received against IPO size of 116.15 cr.

Business Model and Operations

1

New/Customised Machines:

Exports of new CE, tailored to client specs.



2

Used/Refurbished Machines

Export of fully refurbished CE (as-good-as-new quality).



3

HexL Brand

Export of proprietary backhoe loaders (new brand launched 2024).



- End-to-End Solutions: JKIPL's platform spans full value chain – sourcing, refurbishment, customization (accessories), after-sales parts & support.
- Synergies: Each vertical reinforces the others (shared network, cross-selling). Customers get “one-stop” access to varied equipment and services.
- Asset-Light Focus: Business model emphasizes partnerships (contract mfg, 3rd-party refurb) over heavy capital assets, enabling scalability without large fixed costs.

We have an efficient procurement, supply chain & refurbishment network

Broad Sourcing Network

220+

● Suppliers

Refurbishment Infrastructure

77+

● In-house work force in our 30,000 Sq. ft. State of Art refurbishment workshop

07

● Designated centres in India & UAE

Logistics and Supply Chain Process



Asset-light Manufacturing & Tech Orientation

Contract Manufacturing (HexL) : HexL brand machines are produced via outsourced contract manufacturing to meet JKIPL's specifications – no heavy factory capex .

Quality Control & R&D : Even with outsourcing, JKIPL enforces stringent quality checks and ongoing product improvements (custom features, safety enhancements).

Digital Operations : Implemented modern IT systems for inventory, order tracking and supply chain management to reduce cycle times and costs.

Refurbishment Expertise : Specialized processes and partner network ensure refurbished machines meet performance/safety standards; scalable by engaging additional workshops.

Key Point: This approach keeps JKIPL asset-light while ensuring technical control and efficiency.





85+ Customers
total till date

₹ 35,331.26 Lakhs

Export Value for the period ended 31st March 26



Export Footprint

Products reach 35+ countries across Middle East, Europe, Africa, Latin America, SE Asia (e.g. UAE, Mexico, Netherlands, Belgium, UK, South Africa and Australia).



Regional Hubs

Hexco Global (Dubai) serves Middle East/Africa; Hexco Global (USA) covers Americas.



Local Partners

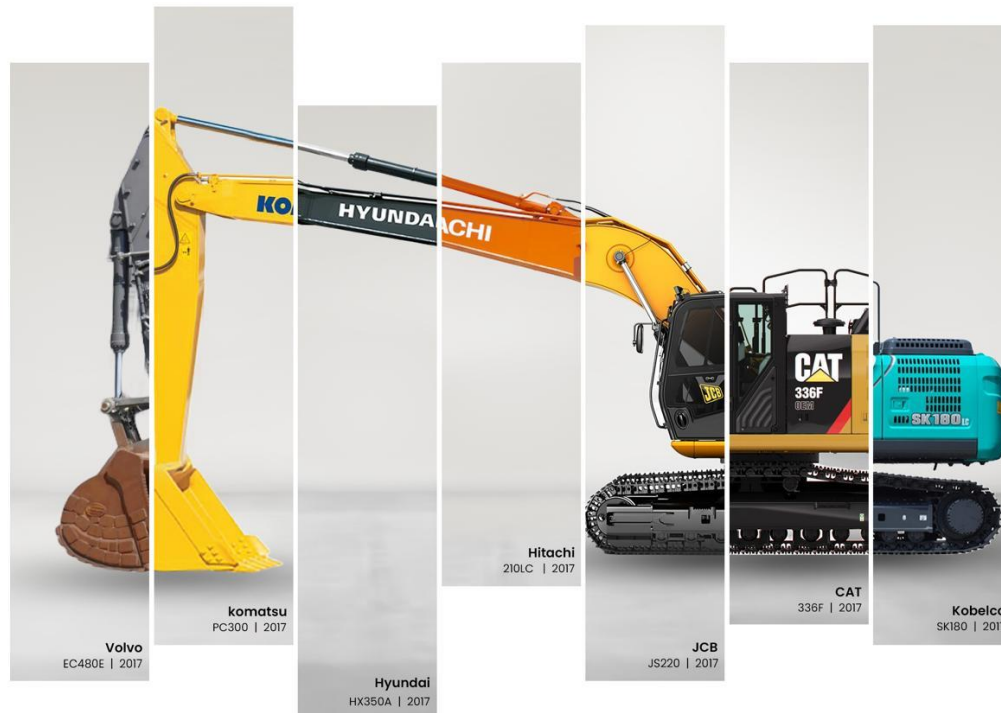
Extensive dealer and customer network extends last-mile distribution and support in various markets.



Diversification

Wide geographic spread mitigates country/regional risk and taps global infrastructure demand.

Diversified Product Portfolio



Broad Range

Full suite of construction machinery: excavators, backhoe loaders, wheel loaders, bulldozers, cranes, (motor graders, compactors, asphalt pavers, etc.

Multi-Brand Sourcing

Procures equipment From multiple leading OEMs – giving customers choice of brands and configurations.

Sector Coverage

Equipment serves infrastructure, mining, agriculture, and urban development projects, providing one-stop solutions.

Continuous Expansion

New product categories (e.g. electric machinery, advanced pavers) to be added as market evolves, enhancing resilience of revenue streams.

Diversified customer base and longstanding relationships



Global Clientele

Customers span 35+ countries (importers, wholesalers, contractors), reducing dependency on any one market.



Loyalty & Repeat Business

Many clients have relationships >5 years, repeatedly ordering additional machines as they expand business.



Industry Recognition

Awarded 3-Star Export House status (2024) –strengthens trust among buyers.



After-Sales Focus

Emphasize spare parts availability and technical support; high service levels foster repeat orders.



Implication

Stable, repeat customer base underpins revenue visibility and growth potential.

Key Strengths & Competitive Advantages

1

Market Leadership

#1 non-OEM CE exporter in India (6.9% market share in exports), largest Indian exporter in this segment.

2

Refurbishment Pioneer

Value-engineering and refurbishing used machinery, differentiating from competitors who focus only on new machines

3

Diversified Offerings

Balanced portfolio of new and used machines and own-brand products increases cross-sell and resilience.

4

Execution Capabilities

Vast supplier and partner network enables consistent supply and project execution

5

Experienced Team

Management's long industry experience ensures Robust strategy and execution.

Experienced Leadership Team



Promoter-Directors

Mr. Anil Kumar Jain (Chairman & Executive Director) and Mr. Abhinav Jain (Managing Director & CEO) driving strategy with vast Construction equipment industry & financial expertise.

Professional Management

Experienced cadre of managers in operations, sales, finance – supporting the promoters' vision.

Governance

Six-member Board (3 independent) provides oversight.

Domain Knowledge

Team's deep understanding of equipment technology and international markets helps navigate technical/trade challenges

Human Capital

~ 140+ employees (engineers, technicians, logistics, sales professionals) with specialized skills, creating a competitive moat.

Growth Strategy

1. Integration and Diversification Further

- Expand and streamline the supply chain by on boarding more vendors for procurement, refurbishment, customization, and contract manufacturing.
- Diversify supplier base to mitigate risks, ensure consistent machine availability, and strengthen quality control and cost efficiency.
- Enhance focus on own brand and branded product lines to improve production control, maintain quality standards, and deliver customized solutions.

2. Sales Volume Growth

- Deepen presence across multiple markets with targeted expansion initiatives and strategic partnerships.
- Leverage global distribution network to expand customer base and drive higher volumes in both new and refurbished equipment.
- Increase penetration with wholesale buyers, dealers, rental companies, and infrastructure developers.

3. Efficiency Enhancement and Cost Optimization

- Streamline procurement, refurbishment, and logistics to shorten turnaround times and improve operational efficiency.
- Invest in technology and process automation to cut costs, reduce inefficiencies, and improve inventory management.
- Integrate advanced systems to enhance accuracy, minimize errors, and strengthen long-term cost-effectiveness.



4. Product Portfolio Expansion

- Move beyond current product lines (excavators, loaders, graders, bulldozers) and introduce new categories such as electric construction machines.
- Align with environmental and regulatory trends, making the brand "future ready."
- Cater to wider customer needs while positioning JK IPL as a forward-looking provider of sustainable solutions.

5. Brand Recognition Creation and Strengthening

- Build brand awareness and visibility through structured marketing, digital campaigns, and participation in international exhibitions.
- Strengthen distributor and dealer relationships with training, marketing support, and after-sales service quality.
- Reinforce customer engagement and brand recall in both domestic and international markets.

6. Working Capital Optimisation

- Shorten working capital cycle by improving inventory management, procurement, and brand positioning.
- Optimize inventory turnover, reduce holding periods, and negotiate better payment terms with stronger brand leverage.
- Efficient working capital management to sustain growth, improve liquidity, and support the scalable business model.





Appendix A – Industrial Outlook

Backhoe Loader Segment

Steady Growth Outlook

Core Segment

Backhoe loaders are versatile (excavation + loading). Global market grew from \$3.61 Bn (2019) to \$4.44 Bn (2023) (~5.3% CAGR).

Demand Drivers

Continued urbanization and road/utility projects, plus multi-use nature of backhoes, sustain demand in developing markets.

Future Potential

Market expected to expand with infrastructure investment; HexL brand (JKIPL's backhoe line launched 2024) is well positioned for volume growth.

5.3%
CAGR



India – Engineering Exports & Policy Support

- **Engineering Exports Share** : India's engineering goods exports comprise ~24–27% of total merchandise exports , indicating the sector's importance. Within this, exports of construction machinery (a subset) have been growing as Indian companies (like JKIPL) expand abroad.
- **Export Growth** : India's engineering exports stood at USD 109.3 bn in FY2024, up from ~USD 107 bn in FY2023 . Despite global headwinds, growth was maintained. By FY2029, this figure is expected to rise significantly as new markets open and product ranges diversify.
- **Government Initiatives** : The government has implemented various measures benefiting exporters:
- **Shift to High-Value Manufacturing** : India is moving up the value chain to export more complex and high-value products (e.g., aerospace parts, heavy machinery) . This complements JKIPL's growth, as acceptance of India- made (or India-refurbished) heavy equipment improves globally.
 - a. Export Promotion Schemes : e.g., RoDTEP (Refund of Duties and Taxes on Exported Products) which JKIPL avails (our other operating income includes RoDTEP incentives) .
 - b. Free Trade Agreements (FTAs): New FTAs with markets like UAE, Australia, UK etc. reduce tariffs for Indian machinery exports, enhancing competitiveness .
 - c. Market Access Initiatives: Trade delegations, lines of credit to Africa, and project export support through EXIM Bank help Indian engineering exporters win overseas orders.
- **Implication for JKIPL** : A supportive export environment and rising global demand for cost-effective equipment provide a tailwind. As a Three-Star Export House, JKIPL is well-positioned to capitalize on incentives and the positive perception of Indian exporters on the world stage.

Industry Overview

Global Used Equipment Market – Large and Growing

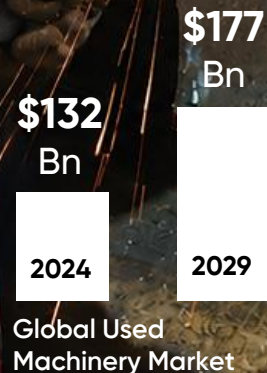
Global Used Equipment Market

\$132B → \$177B

(6% CAGR)

- Used machines are 20–50% cheaper than new.
- Infrastructure boom across emerging markets
- Rental industry driving demand Digital marketplaces (e-commerce) expand customer access to used machines.

6%
CAGR



Cost & Sustainability Driving Used Equipment Uptake



Cost Advantage

New machinery prices have surged recently due to ongoing global supply chain constraints. This shift is making used or refurbished manufacturing equipment highly attractive, offering a significantly lower upfront capital cost while still successfully meeting all operational performance needs.



Circular Economy

A growing public emphasis on environmental sustainability naturally drives the adoption of product reuse. The process of refurbishment greatly extends useful machine life and drastically cuts the environmental carbon footprint vs. manufacturing new units.



Rental Market

Growth of equipment rental/leasing (leasing sector CAGR >10%) means more high-quality used machines in circulation; JKIPL serves rental firms and dealers.



Digital Platforms

Online equipment marketplaces improve liquidity and visibility for used equipment transactions.



Rental & Used Equipment Market Trends



Overall: Rising rentals, favourable pricing, and growing acceptance of used machines underpin JK IPL's core business, ensuring long-term growth tailwinds.

Rise of Rentals:

Global construction rentals are growing as contractors cut capex. Rental fleets often buy quality used machines, boosting demand for JK IPL's refurbished supply, especially in emerging markets.

Used vs New Mix

In the Americas, ~1/3 of transactions are used machines; in developing markets the share is lower, leaving headroom for growth as value-conscious buying rises.

Price Differential:

Used machines are 20-50% cheaper than new. With higher interest rates raising financing costs, this gap drives stronger demand for used equipment, aligning with JK IPL's value proposition.

JK IPL's Advantage

Unlike unorganized dealers, JK IPL offers refurbished machines with service support, building buyer confidence. Strong repeat export orders validate this edge.

Digital Platforms:

Online B2B platforms and auctions make pricing more transparent, helping organized players like JK IPL reach global buyers efficiently with competitive refurbished options.



Technological & Regulatory trends

Emission Norms

Stricter CE emission standards (EU Stage V, upcoming BS VI-equivalent) drive replacement of old equipment – an opportunity for JKIPL's refurbished/ new sales.

Electrification

Global shift toward electric CE; JKIPL planning to introduce electric Backhoe loaders and loaders as part of HexL line up.

Digitalization

Adoption of AI assisted and Operator insights and friendly features, improve equipment uptime and supports premium offerings.

Skill Trends

Emphasis on safety and automation features in machinery (e.g., auto- identification, sensor packages) – areas for product differentiation.

Appendix B

JKIPL Business Details



Equipment Categories



Excavators

- Widely used in construction, mining, and infrastructure projects for digging, earthmoving, and demolition.
- Accounted for the largest share of Market.



Backhoe Loaders

- Versatile dual-function machines (excavation + loading) used in roadworks, urban infra, and agriculture.
- JK IPL also launched its own HexL backhoe loader brand in 2024, manufactured via outsourcing partners and Designed in- house.



Motor Graders

- Heavy machines for road construction, leveling, and grading of surfaces.
- Key demand from infrastructure contractors and mining road works



Road Pavers

- Specialized machines used for laying asphalt or concrete on roads, bridges, and highways.
- Demand linked to India's and overseas infra development projects.



Dozers (Bulldozers)

- Used for pushing large quantities of earth, sand, rubble, and in mining operations.
- Essential for large- scale construction and mining preparation works



Cranes

- Used for heavy lifting and placement of construction materials and machinery at project sites.
- Includes mobile and hydraulic cranes sourced from global brands.



Other Equipment

- Includes drilling rigs (Soilmec), concrete batching plants, piling rigs, and allied construction machinery.
- Cater to specialized infra, metro, and high-rise construction projects

Excavators



CAT 324



CAT 321



CAT 321DLCR



CAT 330BL

Backhoe Loaders



CASE 770EX



CASE 570 SV



CAT 140H



CAT 140K2

Cranes

Dozers



Terex RT780



CAT D8



CAT D6R



CAT D6R2

Road Pavers

Wheel Loaders



Wirtgen SP500



CAT 950GC



CAT 966K



CAT 950H

Rollers



HAMM HC 119i



CASE 1107NX



CASE 1107EX



DYNAPAC CC425

Telehandler



JCB 540-170



JCB 530-70

Own Brand

Backhoe Loader

HexL 420x



Customized Solutions & Customer Benefits

1

Customization Capability

JKIPL machines are often tailored to customer needs. For new units, we add attachments or modifications – e.g., hydraulic piping kit, AC, Cabin, or special buckets etc., so machines arrive “job-ready,” saving time and retrofit costs.

2

Refurbished Quality Assurance:

Every refurbished machine undergoes a vigorous inspection checklist. Engines, hydraulics, and transmissions are repaired or replaced as needed, with performance certified to standard. Customers get reliable machines at lower cost.

3

Cost Savings

Refurbished machines deliver considerable savings vs. new, improving project IRRs. Even customized new machines are cost-effective due to efficient sourcing and in-house value-add.

4

After-Sales Support

JKIPL ensures parts supply and service for all machines, including used ones. We also help with operator training, which is especially valuable for overseas buyers.

5

Flexibility & One-Stop Solution:

Customers can source multiple brands and types from us in one place. For repeat buyers, we maintain spec profiles to speed up orders and ensure consistency.

Bottom line: JKIPL’s focus on customization, refurbishment quality, and support creates clear benefits–cost savings, reliability, and convenience–driving strong repeat business.

Operational Infrastructure & Facilities



1 Registered Office

Our registered office is in Raipur, Chhattisgarh (central India).



2 Storage Yards

We have secured yards/warehouses near major ports (Navi Mumbai-Nhava Sheva and in Dubai-Jebel Ali via subsidiary) where machines are stored, inspected, and consolidated for shipping. These yards can hold Several machines and have equipment for loading/unloading. They are critical for staging exports.



3 Refurbishment Centres

As noted, we partner with 6 refurb centres across India (in Key geographical locations) and 1 in UAE. We have arrangements with these designated centres to refurbish our machines according to our instruction.

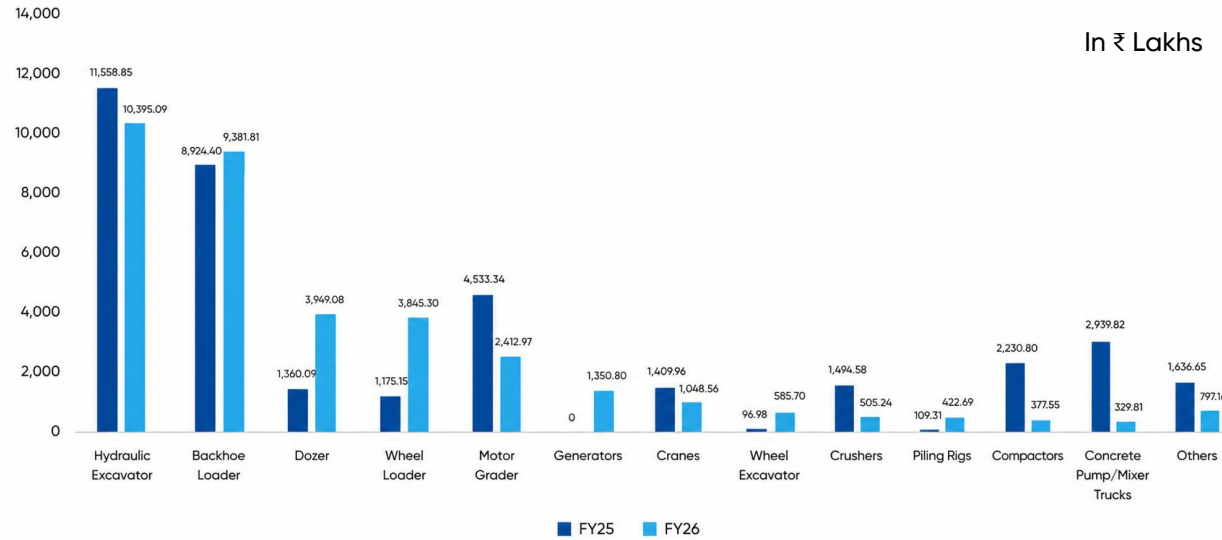


4 HexL Assembly Plans:

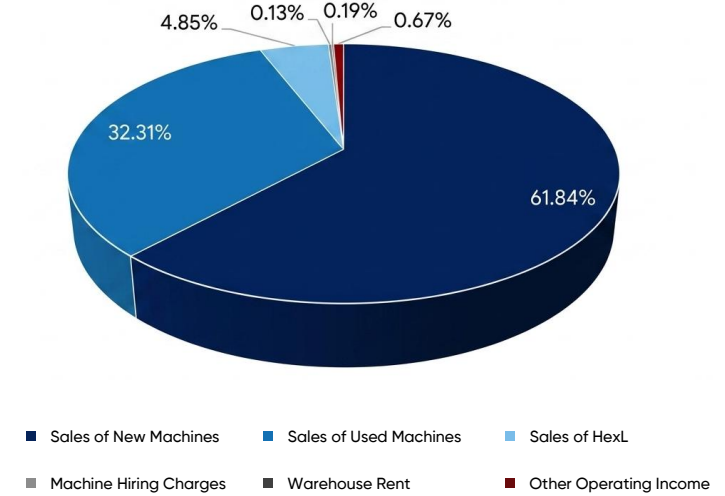
HexL brand machines are produced via outsourced contract manufacturing to meet JKIPL's specifications and Exported from there.

JKIPL Business Vertical Wise Performance

Product-wise revenue Trend



Revenue by Business Vertical - FY2026



Trend : Used resurgence boosting margins; HexL brand sales to contribute increasingly.

Geography Revenue Mix (FY2026) :

Domestic
4.24 Cr (1.19%)

Export Sales
353.31 Cr (98.81%)

In Rs.

Segment Revenue Mix :

221.11 Cr (New)

115.54 Cr (Used)

17.35 Cr (HexL)

Appendix C – Financials

Key Performance Indicators

(Financial and Operational)

Export Focus -

~99% of JKIPL's revenue is export-derived, Underlining global orientation.

Machine Supplied -

Since 2017, supplied ~2,500+ machines worldwide; With 1000+ in last two years

Customer Metrics -

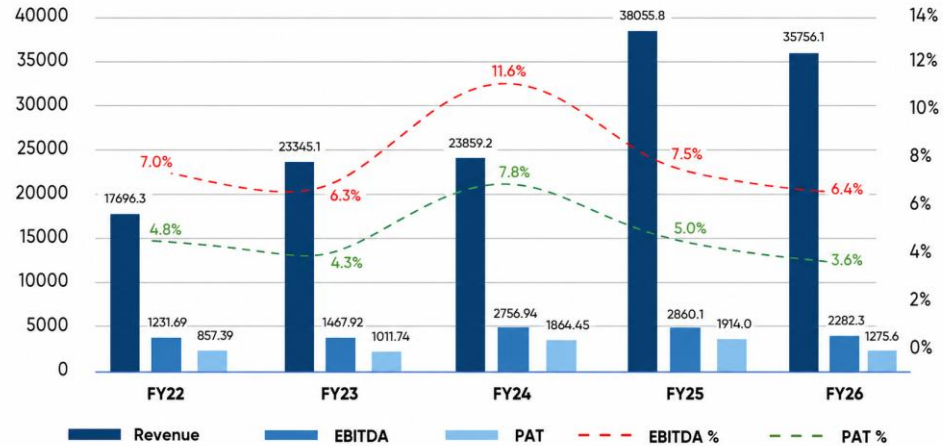
Top-5 clients account for ~85% of revenue (FY26), reflecting strong relationships.

Financial KPIs-

5-year revenue CAGR 36.09% ; FY26 D/E~0.50.

Profitability And Margins

Revenue, EBITDA, and PAT Trends (₹ Lakhs)



22.82 Cr (6.38%)

EBITDA (EBITDA Margin) FY 26

In Rs.

12.75 Cr (3.57%)

PAT (PAT Margin) FY-26

5-year revenue **CAGR - 36.09%**

Reasons for Margin Moderation

- Brand Development Investments**

Spending on HexL brand establishment, marketing, dealer engagement & customer development across international markets.

- International Market Expansion**

Increased investment in market penetration, customer acquisition & distribution reach across new and existing geographies.

- Overseas Inventory Positioning**

Strategic inventory deployment to improve responsiveness & market access, with associated carrying & logistics costs.

- Business Mix Evolution**

Expansion into new products, markets & customer segments during scale-up phase, diversifying the portfolio for long-term resilience.

- External Market Factors**

Impact of freight movements, currency volatility & competitive pricing conditions across export markets.

Margin moderation during FY25-FY26 reflects growth-oriented investments in brand building, global expansion and inventory positioning to strengthen long-term capabilities and market presence.

Consolidated Q4 FY26 Profit & Loss Statement

(In ₹ Lakhs)

Particulars	Q4 FY26	Q4 FY25	YoY
Revenues	19,199.54	7,804.69	146.00%
Other Income	79.28	13.52	
Total Income	19,278.82	7,818.21	146.59%
Cost of goods Sold	14,223.67	5,911.69	
Employee costs	272.47	217.83	
Other expenses	3,393.23	1342.00	
Total Expenditure	17,889.37	7471.52	
EBITDA	1,389.45	346.69	300.78%
Finance Costs	135.89	123.30	
Depreciation	20.18	21.71	
PBT	1,233.38	201.68	511.55%
Tax	66.02	100.02	
PAT	1,167.35	101.66	1048.29%
Other Comprehensive Income	64.70	25.24	
Total Comprehensive Income	1,232.05	126.90	870.88%
EPS	2.65	0.37	616.22%

Consolidated FY26 Profit & Loss Statement

In ₹ Lakhs

Particulars	FY 26	FY25
Revenue from Operations	35756.15	38055.81
Other income	203.22	524.85
Total Income	35959.37	38580.66
Cost of materials consumed	575.34	400.85
Purchases of Stock-in-Trade	27,421.09	30,693.96
Changes in inventories of stock-in-trade	(3,089.99)	(1,525.47)
Direct expenses	1,069.85	1,619.23
Employee benefits expense	1,101.92	818.80
Finance costs	506.23	381.49
Depreciation and amortisation expenses	83.60	84.86
Other expenses	6,598.88	3,713.24
Total Expenses	34,266.93	36,186.95
Profit Before Taxes	1,692.44	2,393.70
Tax expense	416.87	479.70
Profit After Taxes	1,275.57	1,914.00
Other comprehensive Income	259.97	116.25
Total Comprehensive Income for the period	1,535.55	2,030.25
EPS (Rs.)	3.15	6.15

Consolidated FY26 Balance Sheet

(In ₹ Lakhs)

EQUITY & LIABILITY	FY26	FY25
A. Equity		
Equity	3,838.60	13.90
Other Equity	15,569.25	8,568.04
Non – Controlling Interests	841.16	721.40
Net Worth	19,407.85	8,581.94
B. Non – Current Liabilities		
Lease Liabilities (Non-Current)	33.97	45.12
Provision (Non-Current)	32.70	37.13
Deferred Tax Liabilities (Net)	68.71	89.97
Total Non – Current Liabilities	135.38	172.22
C. Current Liabilities		
Borrowings (Current)	10,024.59	5,426.63
Lease Liabilities (Current)	9.16	10.04
Trade Payables	3,201.03	2,353.30
Other Financial Liabilities	951.89	29.52
Provision (Current)	9.73	10.60
Other Current Liabilities	1,492.60	592.80
Current Tax Liabilities (Net)	12.07	0.00
Total Current Liabilities	15,701.07	8,422.89
TOTAL EQUITY & LIABILITIES	36,085.47	17,898.45

(In ₹ Lakhs)

ASSETS	FY26	FY25
A. Non Current Assets		
PPE, ROU, CWIP and Intangibles	928.83	957.88
Non Current Investments	569.97	59.61
Long Term Loans & Advances	-	-
Other financial Assets (Non- Current)	289.50	94.95
Other Non Current Assets	-	-
Total Non – Current Assets	1,788.31	1,112.44
B. Current Assets		
Inventories	5,248.11	2,222.96
Trade Receivables	21,732.86	10,235.85
Cash & Bank Balance	3,307.29	506.57
Current Investments	2,249.16	2,982.51
Other Financial Assets (Current)	1,081.38	436.46
Current Tax Assets (Net)	0.00	24.90
Other Current Assets	408.00	376.75
Assets Held for Sales	270.34	0.00
Total Current Assets	34,297.16	16,786.00
TOTAL ASSETS	36,085.47	17,898.45

Standalone Q4 FY26 Profit & Loss Statement

In ₹ Lakhs

Particulars	Q4 FY26	Q4 FY25	YoY
Revenues	13,305.64	7,037.76	89.06%
Other Income	0.62	14.34	
Total Income	13,306.26	7,052.10	88.69%
Cost of Goods Sold	11,735.60	5,807.75	
Employee costs	212.39	178.14	
Other expenses	1,044.06	523.38	
Total Expenditure	12,992.05	6,509.27	
EBITDA	314.21	542.83	-42.12%
Finance Costs	132.72	121.06	
Depreciation	19.74	21.46	
PBT	161.75	400.31	-59.59%
Tax	66.02	100.02	
PAT	95.73	300.29	-68.12%
Other Comprehensive Income	-17.47	5.27	
Total Comprehensive Income	78.26	305.56	-74.39%
EPS	0.25	1.01	-75.25%

Standalone FY26 Profit & Loss Statement

In ₹ Lakhs

Particulars	FY 26	FY25
Revenue from Operations	31,337.61	21,185.92
Other income	65.19	412.41
Total Income	31,402.80	21,598.33
Cost of materials consumed	575.34	402.01
Purchases of Stock-in-Trade	25,293.09	16,083.26
Changes in inventories of stock-in-trade	80.34	-393.04
Direct expenses	1,069.85	1,619.23
Employee benefits expense	901.68	705.03
Finance costs	495.52	371.56
Depreciation and amortisation expenses	82.40	84.23
Other expenses	1,244.10	638.38
Total Expenses	29,742.32	19,510.66
Profit Before Taxes	1,660.48	2,087.67
Tax expense	416.87	479.70
Profit After Taxes	1,243.61	1,607.97
Other comprehensive Income	-4.10	9.23
Total Comprehensive Income	1,239.51	1,617.20
EPS (Rs.)	3.65	5.41

Standalone FY26 Balance Sheet

EQUITY & LIABILITY	FY26	FY25
A. Equity		
Equity	3,838.60	13.90
Other Equity	12,724.54	5,899.61
Net Worth	16,563.14	5,913.51
B. Non - Current Liabilities		
Lease Liabilities (Non-Current)	33.97	45.12
Provision (Non-Current)	32.70	37.13
Deferred Tax Liabilities (Net)	68.71	89.97
Total Non - Current Liabilities	135.38	172.22
C. Current Liabilities		
Borrowings (Current)	10,024.59	5,426.63
Lease Liabilities (Current)	9.16	10.04
Trade Payables	2,889.49	2,405.97
Other Financial Liabilities	951.89	29.52
Provision (Current)	9.73	10.60
Other Current Liabilities	448.45	466.11
Current Tax Liabilities (Net)	12.07	0.00
Total Current Liabilities	14,345.38	8,348.87
TOTAL EQUITY & LIABILITIES	31,043.90	14,434.60

ASSETS	FY26	FY25
A. Non Current Assets		
PPE, ROU, CWIP and Intangibles	899.97	950.43
Non Current Investments	117.30	116.54
Long Term Loans & Advances	-	-
Other financial Assets (Non-Current)	128.49	94.95
Other Non Current Assets	-	-
Total Non - Current Assets	1,145.76	1,161.92
B. Current Assets		
Inventories	945.35	1,090.53
Trade Receivables	21,750.65	8,869.95
Cash & Bank Balance	2,261.07	15.67
Current Investments	2,249.16	2,617.75
Other Financial Assets (Current)	1,081.38	279.26
Current Tax Assets (Net)	-	24.91
Other Current Assets	1,340.19	374.61
Assets Held for Sales	270.34	-
Total Current Assets	29,898.14	13,272.68
TOTAL ASSETS	31,043.90	14,434.60



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End of Presentation

— Thank you for your attention —

