Jain Irrigation Systems Ltd.
Small Ideas. Big Revolutions.®
Regd. Office: Jain Plastic Park, P.O.Box: 72, N.H.No. 53, Jalgaon – 425 001. India.
Tel: +91-257-2258011; Fax: +91-257-2258111; E-mail: jisl@jains.com; Visit us at: www.jains.com
CIN: L29120MH1986PLC042028

JISL/SEC/2026/11/B-2/B-6 November 04, 2026

To,
BSE Ltd.,
Corporate Relationship Department,
1st Floor, New Trading Wing, Rotunda Building, P. J. Tower, Dalal Street,
Mumbai - 400 001.
Email: corp.relations@bseindia.com

To,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East),
Mumbai - 400 051.
Email : cc@nse.co.in

Ref: Code No. 500219 (BSE) & JISLJALEQS (NSE) for Ordinary Equity Shares
Code No. 570004 (BSE) & JISLDVREQS (NSE) for DVR Equity Shares

Sub: Unaudited Standalone and Consolidated Financial Working Results for the quarter and half year ended September 30, 2026

Dear Sir/Madam,

In continuation to our letter No. JISL/SEC/2026/10/B-2/B-6, dated October 28, 2026, we write to inform you that the Board of Directors have met at Jalgaon and via Video Conferencing/Audio Visual means today and considered, approved Unaudited Standalone and Consolidated Financial working results for the quarter and half year ended September 30, 2026.

We attach herewith Unaudited Standalone and Consolidated Financial working results for the quarter and half year ended September 30, 2026 in the prescribed format together with notes duly signed by the Managing Director of the Company.

Also, please find attached herewith the Limited Review Report for the quarter and half year ended September 30, 2026, issued by the Statutory Auditors of the Company, M/s. Singhi & Co., Chartered Accountants, Kolkata, on the Standalone and Consolidated Financial Statements of the Company, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We are also arranging to publish the said results in newspapers as per Regulation 47 (1) (b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 02:30 PM and ended at 03:25 PM.

Please receive the above in order, take the same on record and acknowledge.

Thanking you,

Yours faithfully,
For Jain Irrigation Systems Ltd.

AVDHUT VASANT GHODGAONKAR
Digitally signed by AVDHUT VASANT GHODGAONKAR
Date: 2026.11.04 15:26:39 +05'30'

A. V. Ghodgaonkar
Company Secretary
Encl: a/a

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STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-SEP-2026

₹ in Crore

Particulars	Quarter-Ended Un-Audited			Half-Year-Ended Un-Audited		Year-Ended Audited
	30/Sep/26	30/Jun/26	30/Sep/25	30/Sep/26	30/Sep/25	31/Mar/26
INCOME						
Revenue from operations	725.09	699.32	691.32	1,424.41	1,610.49	3,533.29
Other income	2.57	11.37	7.66	13.94	10.47	19.57
Total income	**727.66**	**710.69**	**698.98**	**1,438.35**	**1,620.96**	**3,552.86**
EXPENSES						
Cost of materials consumed	387.11	413.89	352.19	801.00	898.11	1,881.08
Change in inventories of finished goods	18.36	(33.77)	(5.67)	(15.41)	(25.40)	54.71
Employee benefits expense	94.97	94.58	94.69	189.55	190.54	372.49
Finance costs	73.25	69.75	71.22	143.00	145.36	296.27
Depreciation and amortisation expense	43.62	43.35	41.15	86.97	82.72	167.81
Other expenses	127.47	140.32	142.52	267.79	316.26	692.52
Total expenses	**744.78**	**728.12**	**696.10**	**1,472.90**	**1,607.59**	**3,464.88**
Profit / (Loss) before exceptional items and tax	**(17.12)**	**(17.43)**	**2.88**	**(34.55)**	**13.37**	**87.98**
Exceptional items gain / (loss)	-	-	-	-	-	(20.72)
Profit / (Loss) before tax	**(17.12)**	**(17.43)**	**2.88**	**(34.55)**	**13.37**	**67.26**
Income tax expense						
Current tax	-	-	-	-	-	-
Deferred tax expenses / (benefit)	(2.66)	(3.49)	0.92	(6.15)	4.35	43.23
Total tax expense	**(2.66)**	**(3.49)**	**0.92**	**(6.15)**	**4.35**	**43.23**
Profit / (Loss) for the period / year	**(14.46)**	**(13.94)**	**1.96**	**(28.40)**	**9.02**	**24.03**
Other comprehensive income						
Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit obligations gains / (loss)	(2.76)	(0.80)	3.16	(3.56)	4.29	5.10
- Income tax relating to the above items	0.69	0.20	(1.10)	0.89	(1.50)	(1.28)
Other comprehensive income (net of tax)	**(2.07)**	**(0.60)**	**2.06**	**(2.67)**	**2.79**	**3.82**
Total comprehensive income for the period / year	**(16.53)**	**(14.54)**	**4.02**	**(31.07)**	**11.81**	**27.85**
Paid-up Equity Share Capital (face value of ₹ 2/- each)	146.78	146.78	146.78	146.78	146.78	146.78
Other Equity excluding revaluation reserve as per Balance Sheet						5,011.51
Earning per Equity Share (of ₹ 2/- each) (Quarterly not annualised)						
Basic earnings per share (in ₹)	(0.20)	(0.19)	0.02	(0.39)	0.12	0.33
Diluted earnings per share (in ₹)	(0.20)	(0.19)	0.02	(0.39)	0.12	0.33

Notes

1 The un-audited Standalone financial results for the quarter and half year ended September 30, 2026 were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on November 04, 2026 and are available on the Company's website -www.jains.com.

2 The statutory Auditors - M/s Singhi & Co., Chartered Accountants, have carried out limited review of the results for the quarter and half year ended September 30, 2026.

3 Finance cost includes non-cash transaction being unwinding of 0.01% NCDs/ECBs as per effective interest rate of ₹ 21.53 Crore, ₹ 20.93 Crore and ₹ 19.58 Crore for the quarter ended September 30, 2026, quarter ended June 30, 2026 and quarter ended September 30, 2025 respectively. The amount for half year ended September 30, 2026 and September 30, 2025 and for the year ended March 31, 2026 are ₹ 42.46 Crore and ₹ 38.89 Crore and ₹ 83.61 Crore respectively.

4 Other expenses includes foreign exchange gain of ₹ 3.90 Crore, ₹ 2.21 Crore and ₹ 7.93 Crore for the quarter ended September 30, 2026, quarter ended June 30, 2026 and quarter ended September 30, 2025 respectively. The amount for half year ended September 30, 2026 and September 30, 2025 and for the year ended March 31, 2026 are ₹ 6.11 Crore and ₹ 10.28 Crore and ₹ 22.92 Crore respectively.

5 Exceptional Items include ₹ 20.72 crore accounted during the year ended March 31, 2026, due to impact of new labour codes effective from November 21, 2025.

SINGHI & CO. Chartered Accountants

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Jain Irrigation Systems Ltd.

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QUARTER ENDED REPORTING OF STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITY UNDER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015

₹ in Crore

	Particulars	Quarter-Ended Un-Audited			Half-Year-Ended Un-Audited		Year-Ended Audited
		30/Sep/26	30/Jun/26	30/Sep/25	30/Sep/26	30/Sep/25	31/Mar/26
1	**Segment Revenue :**						
	a) Hi-tech Agri Input Products	495.33	450.79	475.24	946.12	1,054.35	2,344.35
	b) Plastic Division	229.76	248.53	216.08	478.29	556.14	1,188.94
	Total	**725.09**	**699.32**	**691.32**	**1,424.41**	**1,610.49**	**3,533.29**
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income From Operations	**725.09**	**699.32**	**691.32**	**1,424.41**	**1,610.49**	**3,533.29**
2	**Segment Result**						
	a) Hi-tech Agri Input Products	53.36	27.04	55.80	80.40	115.94	294.90
	b) Plastic Division	0.20	13.91	10.64	14.11	32.32	69.78
	Total	**53.56**	**40.95**	**66.44**	**94.51**	**148.26**	**364.68**
	Un-allocable expenditure (net):						
	Less: i) Finance Costs (gain) / loss	73.25	69.75	71.22	143.00	145.36	296.27
	ii) Other un-allocable expenditure / (Income) (net)	(2.57)	(11.37)	(7.66)	(13.94)	(10.47)	(19.57)
	Profit / (Loss) Before Tax / Exceptional items	**(17.12)**	**(17.43)**	**2.88**	**(34.55)**	**13.37**	**87.98**
	Exceptional items gain / (loss)	-	-	-	-	-	(20.72)
	Profit / (Loss) before tax	**(17.12)**	**(17.43)**	**2.88**	**(34.55)**	**13.37**	**67.26**
3A	**Segment Assets**						
	a) Hi-tech Agri Input Products Division	3,819.33	3,918.59	3,957.47	3,819.33	3,957.47	3,840.61
	b) Plastic Division	1,297.09	1,360.27	1,333.71	1,297.09	1,333.71	1,414.24
	c) Un-allocable	3,427.40	3,375.14	3,301.26	3,427.40	3,301.26	3,325.28
	Total Assets	**8,543.82**	**8,654.00**	**8,592.44**	**8,543.82**	**8,592.44**	**8,580.13**
3B	**Segment Liabilities**						
	a) Hi-tech Agri Input Products Division	508.84	515.98	604.52	508.84	604.52	475.29
	b) Plastic Division	227.60	281.95	272.05	227.60	272.05	269.57
	c) Un-allocable	2,680.16	2,712.32	2,573.62	2,680.16	2,573.62	2,676.98
	Total Liabilities	**3,416.60**	**3,510.25**	**3,450.19**	**3,416.60**	**3,450.19**	**3,421.84**

Segment Note

1) Company has considered business segment for reporting purpose, primarily based on customer category.
   The products considered for the each business segment are:
   a) Hi-tech Agri Input Products division includes Micro Irrigation Systems,Solar Agri Pump,Intergrated Irrigation Projects, Tissue Culture Plants, Solar Thermal Products, Solar Photovoltaic System, Solar Power Pack, Solar Power generation and Agri R&D Activities.

   b) Plastic Division includes PVC Piping Products, PE Piping Products, Piping Projects and Plastic Sheets.
2) The revenue & results figure given above are directly identifiable to respective segments and expenditure on common services incurred at the corporate level are allocated to the identified segments based on the segment revenue.
3) Segment Assets & Liability figures given above are directly identifiable to respective segments and Assets & Liability for corporate office and investments have been shown as "Un-allocable".

Jalgaon, November 04, 2026

SINGHI & CO. * Chartered Accountants *

JAIN IRRIGATION SYSTEMS LTD. JALGAON

For Jain Irrigation Systems Ltd.,

Anil B. Jain
Vice Chairman & Managing Director

Jain Irrigation Systems Ltd.

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES

₹ in Crore

Particulars Particulars	STANDALONE As at	
	Un-Audited 30/Sep/26	Audited 31/Mar/26
ASSETS		
Non-current assets		
Property, Plant and Equipment	2,631.85	2,664.62
Right to Use asset	77.77	82.03
Capital work-in-progress	76.98	54.96
Investment property	8.05	9.20
Other Intangible Assets	0.81	2.19
Financial Assets		
(i) Investments in subsidiaries and associates	1,386.98	1,386.98
(ii) Investments	72.04	68.71
(iii) Loans	16.32	16.09
(iv) Other financial assets	169.93	166.09
Deferred tax assets (net)	50.74	43.70
Income Tax assets (net)	-	27.55
Other non-current assets	16.93	16.40
	4,508.40	**4,538.52**
Current assets		
Inventories	832.31	835.59
Biological assets other than bearer plants	244.02	200.61
Financial Assets		
(i) Trade Receivables	1,867.09	2,000.62
(ii) Cash and cash equivalent	34.49	83.78
(iii) Bank balances other then (ii) above	25.66	18.87
(iv) Loans	11.74	11.15
(v) Other financial assets	381.84	357.06
Income tax assets (net)		
Other current assets	638.27	533.93
	4,035.42	**4,041.61**
TOTAL ASSETS	**8,543.82**	**8,580.13**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	146.78	146.78
Other Equity	4,980.44	5,011.51
Equity attributable to owners of JISL	**5,127.22**	**5,158.29**
Non-controlling interests	-	-
Total Equity	**5,127.22**	**5,158.29**
LIABILITIES		
Non - Current liabilities		
Financial Laibilities		
(I) Borrowings	159.62	130.45
(II) Lease Liabilities	60.80	63.12
Provisions	66.98	60.47
	287.40	**254.04**
Current liabilities		
Financial Liabilities		
(i) Borrowings	2,228.07	2,279.60
(ii) Lease Liabilities	4.12	3.53
(iii) Trade payables		
Total outstanding dues to Micro and Small Enterprises	46.60	43.86
Total outstanding dues to others	241.97	242.03
Acceptances	188.75	176.06
(iv) Other financial liabilities	226.41	198.00
Provisions	24.13	22.02
Income tax liabilities (net)	1.85	-
Other current liabilities	167.30	202.70
	3,129.20	**3,167.80**
Total Liabilities	**3,416.60**	**3,421.84**
Total Equity and Liabilities	**8,543.82**	**8,580.13**

SINGHI & CO. Chartered Accountants

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STANDALONE CASH FLOW STATEMENT HALF YEAR ENDED SEPTEMBER 30, 2026

₹ in Crore

Particulars	STANDALONE		
	Half-Year-Ended		Year-Ended
	Un-Audited	Un-Audited	Audited
	30/Sep/26	30/Sep/25	31/Mar/26
CASH FLOW FROM OPERATING ACTIVITIES:			
Profit before tax	**(34.55)**	**13.37**	**67.26**
Adjustments for:			
Depreciation and amortisation expense	86.97	82.72	167.81
Irrecoverable claims, Bad debts and Provisions for bad and doubtful debts	2.29	11.00	49.12
Unrealized forex exchange gain / loss (net)	7.46	13.21	(1.28)
(Gain) / Loss on sale of Property, Plant and Equipment (net)	(0.04)	(0.33)	(0.17)
Finance cost	143.00	145.36	296.27
Provisions no longer required written back	(0.31)	(1.38)	(1.62)
Provision for gratuity	3.67	2.25	25.07
Provision for leave encashment	1.39	(0.44)	(0.43)
Dividend and Interest Income	(13.90)	(10.13)	(19.40)
Change in fair value of biological assets	(27.91)	(8.26)	(13.13)
Fair value changes of investments	0.01	-	-
Operating profit before changes in assets and liabilities	**168.08**	**247.37**	**569.50**
Adjustments for			
Decrease in trade receivables	122.50	(127.83)	(140.07)
(Increase) / Decrease in inventories and biological assets	(12.22)	(55.40)	26.51
(Increase) / Decrease in other financial assets	(28.44)	12.26	12.19
(Increase) / Decrease in other assets	(105.06)	(10.47)	(49.96)
Increase / (Decrease) in trade payables	17.39	6.01	(12.72)
Increase in other financial liabilities	26.04	23.29	(9.84)
Increase / (Decrease) in other liabilities	(35.41)	(22.46)	(37.39)
Cash generated from operations	**152.88**	**72.77**	**358.22**
Income tax (paid) / refund	29.40	(7.48)	(8.05)
Net cash generated from operating activities [a]	**182.28**	**65.29**	**350.17**
CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment including Intangible assets	(67.00)	(33.91)	(122.93)
Proceeds from sale of property, plant and equipment	0.08	1.35	1.57
Maturity of fixed deposits (net)	(6.79)	(2.60)	(6.45)
Interest & dividend received	9.93	4.78	12.13
Net cash (used in) investing activities [b]	**(63.78)**	**(30.38)**	**(115.68)**
CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds by way of issue of equity shares	-	149.67	149.67
Proceeds from non-current borrowings	115.77	-	21.88
Repayment towards non-current borrowings	(267.93)	(122.71)	(217.22)
Principal payment of lease liability	(1.73)	(1.36)	(2.92)
Proceeds / (repayment) in working capital borrowings (net)	86.57	39.30	83.24
Interest and finance charges paid	(100.47)	(106.47)	(212.00)
Dividend and dividend distribution tax paid	-	(0.06)	-
Net cash (used in) financing activities [c]	**(167.79)**	**(41.63)**	**(177.35)**
Net (Decrease) in cash and cash equivalents [a+b+c]	(49.29)	(6.72)	57.14
Cash and cash equivalents as at the beginning of the period	83.78	26.64	26.64
Cash and cash equivalents as at the end of the period	**34.49**	**19.92**	**83.78**
Cash and cash equivalents includes:			
Cash and cash equivalents			
Cash on hand	0.36	1.00	0.82
Bank balances			
- In current accounts	34.13	18.92	82.96
Cash and cash equivalents as at the end of the year	34.49	19.92	83.78
Overdrawn bank balances (considered as cash and cash equivalents for cash flow)	-	-	-
Cash and cash equivalents as at the end of the year	**34.49**	**19.92**	**83.78**

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.

SINGHI & CO. Chartered Accountants

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STATEMENT OF UN-AUDITED CONSOLIDATED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-SEP-2026

₹ in Crore

Particulars	Quarter-Ended			Half-Year-Ended		Year-Ended
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	30/Sep/26	30/Jun/26	30/Sep/25	30/Sep/26	30/Sep/25	31/Mar/26
INCOME						
Revenue from operations	1,576.66	1,508.37	1,432.33	3,085.03	2,977.98	6,399.52
Other income	0.95	9.95	5.82	10.90	7.85	13.79
Total income	**1,577.61**	**1,518.32**	**1,438.15**	**3,095.93**	**2,985.83**	**6,413.31**
EXPENSES						
Cost of materials consumed	887.37	925.82	802.61	1,813.19	1,750.18	3,631.95
Change in inventories of finished goods and work in progress	(11.17)	(92.91)	(44.58)	(104.08)	(106.90)	(16.91)
Employee benefits expense	212.86	207.62	201.42	420.48	391.53	784.98
Finance costs	119.33	110.56	115.67	229.89	229.68	458.38
Depreciation and amortisation expense	73.77	73.75	70.31	147.52	138.35	281.85
Other expenses	280.07	303.51	273.70	583.58	541.97	1,190.58
Total expenses	**1,562.23**	**1,528.35**	**1,419.13**	**3,090.58**	**2,944.81**	**6,330.83**
Profit / (loss) before tax & share in net profit of associate and joint venture	**15.38**	**(10.03)**	**19.02**	**5.35**	**41.02**	**82.48**
Share of profit / (loss) in associate and joint venture	2.54	0.30	(1.23)	2.84	(2.30)	(7.55)
Profit / (loss) before exceptional items and tax	**17.92**	**(9.73)**	**17.79**	**8.19**	**38.72**	**74.93**
Exceptional items gain / (loss)	-	-	-	-	-	(55.33)
Profit / (loss) before tax	**17.92**	**(9.73)**	**17.79**	**8.19**	**38.72**	**19.60**
Income tax expense						
Current tax	9.75	9.91	(1.71)	19.66	1.36	6.34
Deferred tax expenses/(benefit)	(9.84)	(1.84)	4.16	(11.68)	10.83	53.25
Total tax expense	**(0.09)**	**8.07**	**2.45**	**7.98**	**12.19**	**59.59**
Profit / (loss) for the period / year	**18.01**	**(17.80)**	**15.34**	**0.21**	**26.53**	**(39.99)**
Other comprehensive income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit obligations gains/ (loss)	(2.76)	(1.03)	3.52	(3.79)	4.90	6.26
- Net gain / (loss) on fair value of equity instruments	-	-	-	-	-	(8.63)
- Income tax relating to the above items	0.66	0.27	(1.21)	0.93	(1.67)	(1.60)
- Share of OCI in associate	-	-	-	-	-	(0.12)
(ii) Items that will be reclassified to profit or loss						
- Exchange differences on translation of foreign operations	17.12	(2.50)	49.07	14.62	38.81	112.98
Other comprehensive income (net of tax)	**15.02**	**(3.26)**	**51.38**	**11.76**	**42.04**	**108.89**
Total comprehensive income for the period / year	**33.03**	**(21.06)**	**66.72**	**11.97**	**68.57**	**68.90**
Profit attributable to:						
Owners of equity	16.94	(14.93)	15.33	2.01	29.26	(24.61)
Non-controlling interest	1.07	(2.87)	0.01	(1.80)	(2.73)	(15.38)
	18.01	**(17.80)**	**15.34**	**0.21**	**26.53**	**(39.99)**
Other comprehensive income attributable to:						
Owners of equity	14.44	(3.06)	50.27	11.38	41.90	107.80
Non-controlling interest	0.58	(0.20)	1.11	0.38	0.14	1.09
	15.02	**(3.26)**	**51.38**	**11.76**	**42.04**	**108.89**
Total comprehensive income attributable to:						
Owners of equity	31.38	(17.99)	65.60	13.39	71.16	83.19
Non-controlling interest	1.65	(3.07)	1.12	(1.42)	(2.59)	(14.29)
	33.03	**(21.06)**	**66.72**	**11.97**	**68.57**	**68.90**
Paid-up Equity Share Capital (face value of ₹ 2/- each)	146.78	146.78	146.78	146.78	146.78	146.78
Other Equity excluding revaluation reserve as per Balance Sheet						5,703.33
Earning per Equity Share (of ₹ 2/- each) (Quarterly not annualised)						
Earnings per equity share						
Basic earnings per share (in ₹)	0.23	(0.20)	0.21	0.03	0.41	(0.34)
Diluted earnings per share (in ₹)	0.23	(0.20)	0.20	0.03	0.40	(0.34)

SINGHI & CO. Chartered Accountants

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Notes

1 The un-audited Consolidated financial results of Jain Irrigation Systems Limited (the "Company") which includes the financial results/financial information of its Subsidiaries (including step down subsidiaries) [collectively the "Group"] and its interest in one Associate and one Joint Venture for the quarter and half year ended September 30, 2026 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on November 04, 2026 and are available on the Company's website -www.jains.com.

2 The statutory Auditors - M/s Singhi & Co., Chartered Accountants, have carried out limited review of the results for the quarter and half year ended September 30, 2026.

3 Other expenses includes foreign exchange gain and derivatives (loss) of ₹ 16.37 Crore, ₹ 2.79 Crore and ₹ 17.61 Crore for the quarter ended September 30, 2026, quarter ended June 30, 2026 and quarter ended September 30, 2025 respectively. The amount for half year ended September 30, 2026 and September 30, 2025 and for the year ended March 31, 2026 are ₹ 19.16 Crore and ₹ 47.11 Crore and ₹ 81.34 Crore respectively.

4 Finance cost includes non-cash transaction being unwinding of 0.01% NCDs/ECBs as per effective interest rate of ₹ 21.53 Crore, ₹ 20.93 Crore and ₹ 19.58 Crore for the quarter ended September 30, 2026, quarter ended June 30, 2026 and quarter ended September 30, 2025 respectively. The amount for half year ended September 30, 2026 and September 30, 2025 and for the year ended March 31, 2026 are ₹ 42.46 Crore and ₹ 38.89 Crore and ₹ 83.61 Crore respectively.

5 Exceptional Items included the following :
i) ₹ 23.97 crore accounted during the year ended March 31, 2026, due to impact of new labour codes effective from November 21, 2025.
ii) ₹ 14.91 Crore accounted during the year ended March 31, 2026, as de-recognition of goodwill on account of liquidation of one of the non-operational subsidiary company of the Group and expenses incurred by a subsidiary company ₹ 16.45 Crore on account of a prolonged disruption in production arising from the immediate shutdown and repair of critical plant equipment, which are not in the ordinary course of business.

SINGHI & CO. * Chartered Accountants *

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Jain Irrigation Systems Ltd.

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Tel: +91-257-2258011; Fax: +91-257-2258111; E-mail: jisl@jains.com; Website: www.jains.com; CIN: L29120MH1986PLC042028

QUARTER ENDED REPORTING OF CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITY UNDER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015

₹ in Crore

	Particulars	Quarter-Ended			Half-Year-Ended		Year-Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
		30/Sep/26	30/Jun/26	30/Sep/25	30/Sep/26	30/Sep/25	31/Mar/26
1	**Segment Revenue : (Revenue from operations)**						
	a) Hi-tech Agri input Products	497.80	450.79	474.67	948.59	1,052.45	2,342.89
	b) Plastic Division	519.85	509.85	441.91	1,029.70	952.05	1,994.61
	c) Agro Processing Division	559.01	547.73	515.75	1,106.74	973.48	2,062.02
	Total	**1,576.66**	**1,508.37**	**1,432.33**	**3,085.03**	**2,977.98**	**6,399.52**
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Revenue from operations	**1,576.66**	**1,508.37**	**1,432.33**	**3,085.03**	**2,977.98**	**6,399.52**
2	**Segment Result**						
	a) Hi-tech Agri Input Products	56.08	25.89	54.13	81.97	111.25	263.29
	b) Plastic Division	30.82	43.08	36.97	73.90	84.40	142.03
	c) Agro Processing Division	47.33	22.13	39.27	69.46	75.39	102.73
	Total	**134.23**	**91.10**	**130.37**	**225.33**	**271.04**	**508.05**
	Un-allocable expenditure (net):						
	Less: i) Finance Costs	119.33	110.56	115.67	229.89	229.68	458.38
	ii) Share of (profit)/loss in associate (net of tax)	(2.54)	(0.30)	1.23	(2.84)	2.30	7.55
	iii) Other un-allocable expenditure / (income) (net)	(0.48)	(9.43)	(4.32)	(9.91)	0.34	(32.81)
	Profit before exceptional items and tax	**17.92**	**(9.73)**	**17.79**	**8.19**	**38.72**	**74.93**
	Exceptional items gain / (loss)	-	-	-	-	-	(55.33)
	Profit before tax	**17.92**	**(9.73)**	**17.79**	**8.19**	**38.72**	**19.60**
3A	**Segment Assets**						
	a) Hi-tech Agri Input Products Division	4,905.83	4,987.35	5,002.66	4,905.83	5,002.66	4,929.02
	b) Plastic Division	2,021.27	2,047.65	1,974.39	2,021.27	1,974.39	2,100.41
	c) Agro Processing Division	3,337.54	3,333.57	3,132.03	3,337.54	3,132.00	3,244.54
	d) Un-allocable	1,982.14	1,929.82	1,868.50	1,982.14	1,868.50	1,881.47
	Total Assets	**12,246.78**	**12,298.39**	**11,977.58**	**12,246.78**	**11,977.55**	**12,155.44**
3B	**Segment Liabilities**						
	a) Hi-tech Agri Input Products Division	522.90	526.46	588.74	522.90	588.74	485.54
	b) Plastic Division	776.13	813.83	770.93	776.13	770.93	810.32
	c) Agro Processing Division	2,227.17	2,238.32	2,045.91	2,227.17	2,045.91	2,184.73
	d) Un-allocable	2,826.47	2,857.04	2,730.99	2,826.47	2,730.99	2,824.74
	Total Liabilities	**6,352.67**	**6,435.65**	**6,136.57**	**6,352.67**	**6,136.57**	**6,305.33**

Segment Note

1) Group has considered business segment for reporting purpose, primarily based on customer category.
The products considered for the each business segment are:
a) Hi-tech Agri Input Products division includes Micro Irrigation Systems, Solar Agri Pump,Intergrated Irrigation Projects, Tissue Culture Plants,Solar Thermal Products, Solar Photovoltaic Systems, Solar Power Pack, Solar Power generation and Agri R&D Activities.
b) Plastic Division includes PVC Piping Products, PE Piping Products, Piping Projects and Plastic Sheets.
c) Agro Processing includes Fruits,Onion Products, Spices and Bio Gas.

2) The revenue & results figure given above are directly identifiable to respective segments and expenditure on common services incurred at the corporate level are not directly identifiable to respective segments have been shown as "Other Un-allocable Expenditure".

3) Segment Assets & Liability figures given above are directly identifiable to respective segments and Assets & Liability for corporate office and investments have been shown as "Un-allocable".

4) Total segment liabilities includes non-controlling interest of ₹ 146.29 Crore, ₹ 144.64 Crore, and ₹ 156.52 Crore as at September 30, 2026, June 30, 2026 and September 30, 2025 respectively

Jalgaon, November 04, 2026

SINGHI & CO. Chartered Accountants

For Jain Irrigation Systems Ltd.,

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Anil B. Jain
Vice Chairman & Managing Director

Jain Irrigation Systems Ltd.

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Tel: +91-257-2258011; Fax: +91-257-2258111; E-mail: jisl@jains.com; Website: www.jains.com; CIN: L29120MH1986PLC042028

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

₹ in Crore

Particulars	As at	
	Un-Audited	Audited
	30/Sep/26	31/Mar/26
ASSETS		
Non-current assets		
Property, Plant and Equipment	4,114.44	4,147.99
Right to Use	250.17	258.18
Capital work-in-progress	89.61	59.20
Goodwill on consolidation	178.35	178.35
Investment property	8.05	9.20
Other Intangible Assets	17.88	19.35
Investments accounted for using the equity method	40.74	37.18
Financial Assets		
(i) Other investments	1,312.10	1,293.68
(ii) Other financial assets	176.73	172.92
Deferred tax assets (net)	166.53	145.86
Income Tax assets (net)	9.70	43.50
Other non-current assets	41.34	42.03
	6,405.64	**6,407.44**
Current assets		
Inventories	1,981.76	1,882.01
Biological assets other than bearer plants	244.02	200.61
Financial Assets		
(i) Trade Receivables	2,149.12	2,273.94
(ii) Cash and cash equivalent	62.95	122.07
(iii) Bank balances other then (ii) above	35.82	31.03
(iv) Loans	34.25	31.80
(v) Other financial assets	523.10	497.60
Other current assets	810.12	708.94
	5,841.14	**5,748.00**
Total assets	**12,246.78**	**12,155.44**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	146.78	146.78
Other Equity	5,747.33	5,703.33
Equity attributable to equity holders of the parent	**5,894.11**	**5,850.11**
Non-controlling interests	**146.29**	**147.71**
Total Equity	**6,040.40**	**5,997.82**
LIABILITIES		
Non - Current liabilities		
Financial Laibilities		
(i) Borrowings	733.10	864.77
(ii) Lease Liabilities	216.29	221.34
(iii) Other financial liabilities	-	9.42
Provisions	81.25	73.60
Deferred tax liabilities (net)	23.98	47.66
	1,054.62	**1,216.79**
Current liabilities		
Financial Laibilities		
(i) Borrowings	3,301.77	3,197.69
(ii) Lease Liabilities	21.50	21.96
(iii) Trade payables		
Total outstanding dues to Micro and Small Enterprises	65.70	65.28
Total outstanding dues to others	905.95	819.62
Acceptances	215.54	209.72
(iv) Other financial liabilities	356.04	310.45
Provisions	32.89	28.95
Other current liabilities	235.64	283.34
Current tax liabilities (net)	16.73	3.82
	5,151.76	**4,940.83**
Total Liabilities	**6,206.38**	**6,157.62**
Total Equity and Liabilities	**12,246.78**	**12,155.44**

SINGHI & CO. Chartered Accountants

JAIN IRRIGATION SYSTEMS LTD. JALGAON

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CIN: L29120MH1986PLC042028

CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED SEP 30, 2026

₹ in Crore

Particulars	Consolidated		
	Period-Ended		Year-Ended
	Un-Audited	Un-Audited	Audited
	30/Sep/26	30/Sep/25	31/Mar/26
CASH FLOW FROM OPERATING ACTIVITIES:			
Profit before tax	**8.19**	**38.72**	**19.60**
Adjustments for:			
Depreciation and amortisation expense	147.52	138.35	281.85
Irrecoverable claims, Bad debts and Provisions for bad and doubtful debts	4.41	15.51	56.59
Unrealized forex exchange gain / loss (net)	(1.23)	(7.38)	2.17
(Gain) / Loss on sale of Property, Plant and Equipment (net)	(0.04)	(0.23)	(0.12)
Share of (profit) in associate	(2.84)	2.30	7.67
Finance cost	229.89	229.68	458.38
Provisions no longer required written back	(1.67)	(1.40)	(1.66)
Provision for gratuity	6.02	3.45	20.12
Provision for leave encashment	1.80	(0.28)	(0.61)
Sundry credit balance appropriated	(0.08)	-	(0.10)
Dividend and Interest Income	(10.86)	(7.62)	(13.67)
Fair value changes of biological assets	(27.91)	(8.26)	(13.13)
Fair value changes of investments	0.01	-	-
Operating profit before assets and liabilities	**353.21**	**402.84**	**817.09**
Adjustments for			
Decrease / (Increase) in trade receivables	121.79	(139.52)	(153.09)
(Increase) in inventories and biological assets	(115.25)	(130.70)	(39.45)
(Increase) / Decrease in other financial assets	(31.35)	9.15	0.59
(Increase) / Decrease in other assets	(102.00)	(58.71)	(118.74)
Increase in trade payables	92.65	87.31	166.60
(Decrease) / Increase in other financial liabilities	36.20	44.21	(12.79)
Increase / (Decrease) in other liabilities	(47.70)	(46.85)	(10.63)
Cash generated from operations	**307.55**	**167.73**	**649.58**
Income tax paid	27.05	(14.51)	(30.81)
Net cash generated from operating activities [a]	**334.60**	**153.22**	**618.77**
CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment including Intangible assets	(121.22)	(115.79)	(353.58)
Proceeds from sale of property, plant and equipment	1.10	3.09	19.20
Purchase of investments	(1.02)	-	(0.45)
Investment in subsidiary companies	-	(82.13)	(82.13)
Maturity of fixed deposits (net)	(4.79)	(3.15)	(10.52)
Interest & dividend received	10.45	7.37	13.05
Net cash (used in) investing activities [b]	**(115.48)**	**(190.61)**	**(414.43)**
CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds by way of issue of equity shares	-	149.67	149.67
Investment by minority shareholder	-	(0.54)	(0.54)
Proceeds from non-current borrowings	158.08	132.79	324.52
Repayment towards non-current borrowings	(350.03)	(203.55)	(361.06)
Proceeds / (repayment) in working capital borrowings (net)	111.92	136.13	111.68
Interest and finance charges paid	(187.11)	(192.20)	(370.59)
Principal payment of lease liability	(11.10)	(13.13)	(24.27)
Dividend and dividend distribution tax paid	-	(0.06)	-
Net cash (used in) financing activities [c]	**(278.24)**	**9.11**	**(170.59)**
Net (Decrease) in cash and cash equivalents [a+b+c]	(59.12)	(28.28)	33.75
Cash and cash equivalents as at the beginning of the year	122.07	80.36	80.36
Add : Cash Acquired upon addition of subsidiary	-	7.96	7.96
Cash and cash equivalents as at the end of the year	**62.95**	**60.04**	**122.07**
Cash and cash equivalents includes:			
Cash and cash equivalents			
Cash on hand	0.89	1.11	0.91
Bank balances			
- In current accounts	62.06	58.93	121.16
Sub total	62.95	60.04	122.07
Overdrawn bank balances (considered as cash and cash equivalents for cash flow)	-	-	-
Cash and cash equivalents as at the end of the year	**62.95**	**60.04**	**122.07**

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) Statement of Cash Flow.

SANGHI & CO. Chartered Accountants

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Jain Irrigation Systems Ltd.
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CIN: L29120MH1986PLC042028

JISL/SEC/2026/11/B-2/B-6 November 04, 2026

To,
BSE Ltd.,
Corporate Relationship Department,
1st Floor, New Trading Wing, Rotunda Building, P. J. Tower, Dalal Street,
Mumbai - 400 001.
Email: corp.relations@bseindia.com

To,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East),
Mumbai - 400 051.
Email : cc@nse.co.in

Ref: Code No. 500219 (BSE) & JISLJALEQS (NSE) for Ordinary Equity Shares
Code No. 570004 (BSE) & JISLDVREQS (NSE) for DVR Equity Shares

Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby confirm that the Statutory Auditors of the Company i.e. M/s. Singhi & Co., Chartered Accountants, Kolkata have issued a Limited Review Report with an unmodified and unqualified opinion on the Unaudited working Financial Results of the Company (Standalone and Consolidated) for the quarter and half year ended September 30, 2026.

The Limited Review Report is attached for your reference and record.

Please receive the above in order and acknowledge.

Thanking you,

Yours faithfully,
For Jain Irrigation Systems Ltd.

AVDHUT VASANT GHODGAONKAR
Digitally signed by AVDHUT VASANT GHODGAONKAR
Date: 2026.11.04 15:27:22 +05'30'

A. V. Ghodgaonkar
Company Secretary

Singhi & Co.
Chartered Accountants

161, Sarat Bose Road
Kolkata-700 026, (India)
T +91(0)33-2419 6000/01/02
E kolkata@singhico.com
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Jain Irrigation Systems Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Jain Irrigation Systems Limited

1. We have reviewed the accompanying unaudited standalone financial results of Jain Irrigation Systems Limited ("the Company") for the quarter and half year ended September 30, 2026, together with statement of standalone assets and liabilities as on September 30, 2026, the statement of standalone cash flows for the half year ended September 30, 2026 and the notes thereon (herein after referred to as "the Statement") attached herewith. The Statement is 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 and has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, in their meeting held on November 4, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", as specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

SINGHI & CO. * Chartered Accountants *

(Navindra Kumar Surana)
Partner
Membership No. 053816
UDIN: 26053816VQYBOJ5629

Place: Kolkata
Date: November 4, 2026

Singhi & Co.
Chartered Accountants

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Kolkata-700 026, (India)
T +91(0)33-2419 6000/01/02
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www.singhico.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Jain Irrigation Systems Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Jain Irrigation Systems Limited

1. We have reviewed the accompanying unaudited consolidated financial results of **Jain Irrigation Systems Limited** ("the Parent Company ") and its subsidiaries including step down subsidiaries (the Parent and its subsidiaries including step down subsidiaries together referred to as "the Group"), and its associate company for the quarter and half year ended September 30, 2026 together with statement of consolidated assets and liabilities as on September 30, 2026, the statement of consolidated cash flows for the half year ended September 30, 2026 and the notes thereon ("the Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation") and has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Board of Directors, in their meeting held on November 4, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", as specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statements includes the results of the entities as given in **Annexure 1** to this report.

5. Based on our review conducted and procedure performed as stated in paragraph 3 above and based on the consideration of the other auditor's review report referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under section 133, of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies, 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.

SINGHI & CO. * Chartered Accountants *

6. We did not review the interim standalone financial information of 26 subsidiaries (including step down subsidiaries) included in the Statement, whose interim financial statements, before consolidation adjustment, reflect total assets of Rs. 8,006.01 crores and net assets of Rs. 3,872.40 crores as at September 30, 2026, net cash outflows amounting to Rs. 11.65 crores for the half year ended September 30, 2026, total revenue (including other income) of Rs. 820.94 crores and Rs. 1,578.59 crores, total net profit after tax of Rs. 24.27 crores and Rs. 26.56 crores and total comprehensive income of Rs. 24.27 crores and Rs. 26.56 crores for the quarter and half year ended September 30, 2026 respectively as considered in the Statement. These interim standalone financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries including step down subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Certain of these subsidiaries including step down subsidiaries are located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent company's Management has converted the interim financial information of such subsidiaries including step down subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent company's Management. Our report in so far as it relates to the balances and affairs of such subsidiaries including step down subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the Management of the Parent Company and reviewed by us.

7. The unaudited consolidated financial results include the interim financial information of 2 step down subsidiaries which have not been reviewed by their auditors, whose interim financial information, before consolidation adjustment, reflect total assets of Rs. 218.40 crores and net assets of Rs. 100.34 crores as at September 30, 2026, net cash inflow amounting to Rs. 1.65 crores for the half year ended September 30, 2026, total revenue (including other income) of Rs. 21.22 crores and Rs. 25.93 crores, total net profit after tax of Rs. 4.46 crores and Rs. 5.86 crores and total comprehensive income of Rs. 4.46 crores and Rs. 5.86 crores for the quarter and half year ended September 30, 2026 respectively, as considered in the Statement. The Statement also includes the Group's share of net profit/(loss) after tax of Rs. 2.54 crores and 2.85 crores and total comprehensive Income/(loss) of Rs. 2.54 crores and 2.85 crores for the quarter and half year ended September 30, 2026 respectively, as considered in the Statement, in respect of one associate company and one joint venture, based on their interim financial statements which have not been reviewed by their auditors. These financial information have been certified by the management of the respective entities. According to the information and explanations given to us by the management of the parent company, these interim financial results / information are not material to the Group including its associate and joint venture company.

   Our conclusion on the statement is not modified in respect of the matters described in para 6 and 7 above.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E



(Navindra Kumar Surana)
Partner
Membership No. 053816
UDIN: 26053816MXSOIC5852

Place: Kolkata
Date: November 4, 2026

Annexure 1 to Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Jain Irrigation Systems Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Sr. No.	Name of the Entity	Relationship
1.	Jain Irrigation Systems Limited	Parent
2.	Jain Farm Fresh Foods Limited	Subsidiary Company
3.	JISL Overseas Limited, Mauritius	Subsidiary Company
4.	Jain International Trading B.V., Netherlands	Subsidiary Company
5.	Jain Processed Foods Trading and Investments Private Limited	Subsidiary Company
6.	Jain America Foods Inc., U.S.A.	Step down Subsidiary
7.	Jain (Europe) Limited, U.K.	Step down Subsidiary
8.	Jain International Foods Limited, U.K.	Step down Subsidiary
9.	Jain Overseas B.V., Netherlands	Step down Subsidiary
10.	Jain (Israel) B.V., Netherlands	Step down Subsidiary
11.	Jain Farm Fresh Foods Inc., U.S.A.	Step down Subsidiary
12.	Jain Irrigation Holding Inc., U.S.A.	Step down Subsidiary
13.	Sleaford Food Group Limited, U.K.	Step down Subsidiary
14.	Sleaford Quality Foods Limited, U.K.	Step down Subsidiary
15.	Arnolds Quick Dried Foods Limited, U.K.	Step down Subsidiary
16.	Ex-Cel Plastics Limited, Ireland	Step down Subsidiary
17.	Driptech India Private Limited	Step down Subsidiary
18.	Jain MENA DMCC, Dubai	Step down Subsidiary
19.	Jain Farm Fresh Holdings SPRL, Belgium	Step down Subsidiary
20.	Northern Ireland Plastics Limited, U.K.	Step down Subsidiary
21.	Innova Food N.V., Belgium	Step down Subsidiary
22.	JIIO, U.S.A.	Step down Subsidiary
23.	Jain Farm Fresh Gida Sanayi VeTicaretAnonimSirketi, Turkey	Step down Subsidiary
24.	Solution Key Limited, Hong Kong	Step down Subsidiary
25.	Killyleagh Box Co. Ltd.,U.K.	Step down Subsidiary
26.	Pecific Shelf 1218 Ltd.,U.K	Step down Subsidiary
27.	Packless (Europe) Ltd.,U.K	Step down Subsidiary
28.	Jain America Inc., U.S.A.	Step down Subsidiary
29.	Boomer Industries Limited	Step down Subsidiary
30.	Harlequin Manufacturing Ltd.	Step down Subsidiary
31.	Sustainable Agro – Commercial Finance Limited	Associate Company
32.	Jain Kagome Foods Private Limited	Joint Venture

