JIWANRAM SHEODUTTRAI INDUSTRIES LTD.

(Erstwhile Jiwanram Sheoduttrai Industries Pvt. Ltd.)

To
National Stock Exchange of India Ltd
Emerge SME Platform
Exchange Plaza, Plot No. C/1, Block - G,
Bandra-Kurla Complex, Bandra (E)
Mumbai-400051

Date: 13/11/2026

NSE Symbol: JIWANRAM
CIN: L17111WB1997PLC085533

Dear Sir/Ma'am,

Ref: Disclosure in terms of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR")

Sub: Outcome of Board meeting held on 13th November, 2026.

Pursuant to the provisions of Regulations 30 and 33 and other applicable provisions of the SEBI LODR, we hereby inform that the Board of Directors ("BOD") of Jiwanram Sheoduttrai Industries Limited (**"Company"**), at their meeting held today, i.e., Friday, 13th November, 2026, has considered, noted, and approved the following:

Accordingly, we hereby submit and enclose:

a) the Unaudited Standalone Financial Results of the Company for the half-year ended on 30th September, 2026; and

b) the Limited Review Report, issued by M/s. Jain Sonu & Associates, Chartered Accountants, the Statutory Auditors of the Company on the aforesaid unaudited Standalone Financial results.

The Board meeting commenced at 4:00 P.M. IST and concluded at 05:10 P.M. IST.

(Erstwhile Jiwanram Sheoduttrai Industries Pvt. Ltd.)

The disclosure is simultaneously being hosted on the website of the Company being- www.jiwangroup.com.

This is for your information and record.

***For* Jiwanram Sheoduttrai Industries Limited**

ALOK PRAKASH

Digitally signed by ALOK PRAKASH
Date: 2026.11.13 17:23:58 +05'30'

Alok Prakash
Managing Director
DIN-00375634

Jain Sonu & Associates

CHARTERED ACCOUNTANTS

58, Mahatma Gandhi Road, Tower 5,
Alcove Tower Flat 2B, Diamond City
South Tollygunge Karunamoyee,
Kolkata- 700 041, (W.B.)
: 9830285088
Office : (033) 4060-5306
E-mail : casonujain@gmail.com

Limited Review Report on Standalone Unaudited Financial Results of the Company for six months ended on 30th September 2026 of Jiwanram Sheoduttrai Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Jiwanram Sheoduttrai Industries Limited

1.We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Jiwanram Sheoduttrai Industries Limited. ("The Company") for the six months ended 30th September, 2026 together with the notes thereon ("the statement"), 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, as amended ("the Regulations"), and has been initiated by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors and has been prepared in accordance the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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 Engagement (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.

Sjain

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

Jain Sonu & Associates

CHARTERED ACCOUNTANTS

58, Mahatma Gandhi Road, Tower 5,
Alcove Tower Flat 2B, Diamond City
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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 Standards 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S Sonu Jain & Associates
(Chartered Accountants)
Firm Registration No: 324386E

Date: 13/11/2026
Place: Kolkata

Sjain

CA. Sonu Jain
(Proprietor)
Membership No.: 060015
UDIN: 26060015SJNEFZ2389

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants
UDIN:

Jiwanram Sheoduttrai Industries Limited

30D Jawaharlal Nehru Road, Kolkata, West Bengal, India, 700016

CIN - L17111WB1997PLC085533

Balance Sheet as on 30th September,2026

Amount in INR lakhs unless otherwise stated

	Particulars	September 30, 2026 Amount in ₹ 000	March 31, 2026 Amount in ₹ 000
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share Capital	2,474.82	2,474.82
	(b) Reserves & Surplus	4,165	4,097.21
	Total of Shareholders' Fund	6,639.32	6,572.03
2	**Non-current liabilities**		
	(a) Long-Term Borrowings	2,960.28	3,038.68
	(b) Deferred Tax Liability (net)	109.16	117.81
	(c) Other Long Term Liabilities	-	3.96
	Total of Non-Current Liabilities	3,069.44	3,160.45
3	**Current liabilities**		
	(a) Short-Term Borrowings	2,147.78	1,413.84
	(b) Trade Payables		
	(i) Dues to Micro & Small Enterprises	-	25.26
	(ii) Dues to others	2,190.34	2,976.12
	(c) Other current liabilities	1,385.38	902.96
	(d) Short term Provisions	238.55	391.64
	Total of Current Liabilities	5,962.05	5,709.82
	Total Equity & Liabilities	15,670.82	15,442.31
B	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property,Plant,Equipment & Intangible Assets		
	(i) Property, Plant & Equipment	2,095.22	2,138.57
	(ii) Capital Work in Progress	59.70	59.70
	(b) Non Current Investments	2.63	2.63
	(c) Long Term Loan and Advances	70.66	70.66
	(d) Other Non Current Assets	228.08	222.22
	Total of Non-Current Assets	2,456.29	2,493.77
2	**Current assets**		
	(a) Inventories	4,480.75	4,528.85
	(b) Trade Receivables	7,096.26	6,036.94
	(c) Cash and Cash Equivalents	203.64	149.83
	(d) Short term Loans and Advances	1,433.89	2,232.93
	Total of Current Assets	13,214.53	12,948.55
	Total Assets	15,670.82	15,442.31

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

By order of the Board of Directors

For Jiwanram Sheoduttrai Industries Limited

[Erstwhile Jiwanram Sheoduttrai Industries Private Limited]

For Jiwanram Sheoduttrai Industries Limited

Alok Prakash

(Managing Director)

Director/Authorised Signatory

DIN No: 00375634

Place: Kolkata

Date: 12.11.2026

Jiwanram Sheoduttrai Industries Limited
30D Jawaharlal Nehru Road, Kolkata, West Bengal, India, 700016
CIN - L17111WB1997PLC085533
Statement of Profit & Loss for the year ended 31st March, 2026

Amount in INR lakhs unless otherwise stated

	Particulars	For the Half year Ended			For the Year Ended
		30/Sep/26 Amount in ₹ (Unaudited)	31/Mar/26 Amount in ₹ (Audited)	30/Sep/25 Amount in ₹ (Unaudited)	31st March, 2026 Amount in ₹ (Audited)
A	**INCOME**				
	Revenue from Operations	2,693.92	4,277.43	1,109.78	5,387.21
	Other Income	52.68	315.77	79.94	395.71
I	**TOTAL INCOME**	**2,746.60**	**4,593.20**	**1,189.72**	**5,782.92**
B	**EXPENSES**				
	Cost of Raw Materials consumed	11.50	712.19	722.59	1,434.78
	Purchase of Stock in Trade	2,164.51	3,781.78	-	3,781.78
	Change in Inventories of Finished Goods, Work-In-Progress & Traded Goods	36.59	-331.13	14.33	-316.80
	Employee Benefit Expenses	122.65	117.86	113.94	231.80
	Finance Charges	76.79	90.60	84.58	175.18
	Depreciation & Amortization Expenses	30.49	20.31	23.84	44.15
	Other Expenses	203.38	145.80	155.94	301.74
II	**TOTAL EXPENSES**	**2,645.90**	**4,537.41**	**1,115.22**	**5,652.63**
III	**PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX**	100.70	55.79	74.50	130.29
IV	**EXCEPTIONAL ITEM**				
	Profit / (Loss) on Sale of Assets	-	-	-	-
V	**PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX**	**100.70**	**55.79**	**74.50**	**130.29**
	Extraordinary items Income/ (Expenses)	-	-	-	
VI	**PROFIT BEFORE TAX**	**100.70**	**55.79**	**74.50**	**130.29**
VII	**TAX EXPENSE:**				
	(1) Current tax				
	- Provision for Income Tax	27.77	20.44	17.36	37.80
	- MAT Credit Entitlement				
	(2) Deferred Tax				
	- Deferred Tax Liability Created/ (Reversal)	(8.65)	-0.66	-8.21	-8.87
	Total of Tax Expenses	**19.13**	**19.78**	**9.15**	**28.93**
VIII	**PROFIT/(LOSS) FOR THE YEAR (VI -VII)**	**81.57**	**36.01**	**65.35**	**101.36**
	EARNING PER SHARE (Nominal value of share ` 10)				
	Basic & Diluted Earning Per Share	0.38	0.10	0.33	0.41

Notes:

1 The Financial Results of the Company for the half year 30st September 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 13th Nov, 2025. The Statutory Auditors of the Company have reviewed these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 Line Removed

3 The company, during the year 2022-23 has issued 1,23,75,875 Fully Paid Bonus equity shares having a par value of Rs 10/- per share by utilizing its balance in the Genreral Reserve and Profit and Loss balance.

4 The company, during the year ended 31st March 2024 has made an initial public offer of 74,22,000 equity shares at face value of Rs 10 per share which was issued at a premium of Rs.13/- per share.

5 The Company has fully utilized, Rs. 17.07 crores, the proceeds from the Initial Public Offer and no amount from the Initial Public Offer is remaining unutilized as on September 30, 2025.

6 The Balance appearing under the Trade Receivables(Dr & Cr balance) , Trade Payables (Dr & Cr balance) , Loans & advances Given/taken and other current assets including in the ordinary course of business is subject to confirmation.

7 Company is mainly engaged in the Manufacturing and Trading of Industrial Leather Safety Gloves, Garments and allied activities. The company operates in only single segment, hence segment reporting is not applicable.

8 The statement has been prepared in accordance with the Companies (Accounting Standard) Rule, 2021 (AS) prescribed under section 133 of the Companies Act 2013 and other recognised accounting practice and policies to the extent applicable.

9 The figures for the previous period have been regrouped / reclassified wherever necessary to confirm with the current period classification

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

By order of the Board of Directors
For Jiwanram Sheoduttrai Industries Limited
[Erstwhile Jiwanram Sheoduttrai Industries Private Limited]
For Jiwanram Sheoduttrai Industries Limited

Alok Prakash
(Managing Director)
DIN No: 00375034
Director/Authorised Signatory

Place: Kolkata
Date: 12.11.2026

Jiwanram Sheoduttrai Industries Limited
30D Jawaharlal Nehru Road, Kolkata, West Bengal, India, 700016
CIN - L17111WB1997PLC085533
Cash Flow Statement for the year ended 30th, September 2026

		September 30,2026	March 31, 2026
A	**Cash Flow From Operating Activities**	**Amount in ` 000**	**Amount in ` 000**
	Profit before tax from continuing operations	100.70	130.29
	Profit Before Tax	100.70	130.29
	Non cash & Non operating item		
	Dividend Income	-	-
	Depreciation	30.49	44.15
	Interest & Finance Charges	76.79	175.18
	Foreign Exchange (Gain)/Loss	-	(288.76)
	Interest Received	(0.03)	(0.54)
	Operating Profit before working capital changes	207.94	60.32
	Movements in Working Capital:		
	Increase/(Decrease) in Trade Payables	(811.04)	1,650.89
	Increase/(Decrease) in Other Current Liabilities	482.42	100.31
	Decrease/(Increase) in Trade Receivables	(1,059.32)	(1,234.50)
	Decrease/(Increase) in Inventories	48.10	(167.20)
	Decrease/(Increase) in Loan and Advances	618.98	(378.91)
	Net cash flow before Tax and Extra ordinary Item	(512.91)	30.92
	Direct Taxes (Paid) /Refund	(0.80)	(24.69)
	Foeign Currency Exchange Gain/(Loss)	-	288.76
	Net cash flow from/ (used in) operating activities (A)	(513.72)	294.99
B	**Cash flows from investing activities**		
	Purchase of Fixed Assets, including Intangible Assets, CWIP and Capital Advances	(1.43)	(8.31)
	Proceeds from sale of Fixed Assets	-	-
	Change in Long term Loan & Advances	-	
	Change in Other Non Current Assets	(5.86)	9.16
	Sale/(Purchase) of Investments	0.00	-
	Interest Received	0.03	0.54
	Net cash flow from/(used in) investing activities (B)	(7.26)	1.39
C	**Cash flows from financing activities**		
	Proceeds/(Repayment) From Long Term Borrowings	(78.40)	(114.17)
	Proceeds/(Repayment) from Short Term Borrowings	733.94	107.46
	(Decrease)/Increase in Other Non Current Liabilities	(3.96)	-
	Interest Paid	(76.79)	(175.18)
	Proceeds from Share issue		-
	Net cash flows from/(used in) in financing activities (C)	574.80	(181.89)

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

Jiwanram Sheoduttrai Industries Limited [Erstwhile Jiwanram Sheoduttrai Industries Private Limited]
Cash Flow Statement for the year ended 30th, September 2026

Component of cash and cash equivalents	September 30,2026 Amount in ` 000	March 31, 2026 Amount in ` 000
Net increase / (decrease) in cash and cash equivalent (A+B+C)	53.82	114.49
Rounding difference (BS comparatives rounded to 2 dp)	(0.01)	
Cash and cash equivalent at the beginning of the year	149.83	35.32
Cash and cash equivalent at the end of the year	**203.64**	**149.83**
Cash on Hand	189.83	117.96
With Banks - On Current Account	13.81	31.87
Deposits with maturity less than three months		-
Total cash and cash equivalents (Note 18)	**203.64**	**149.83**
Summary of Significant accounting policies	203.64	

For M/s Jain Sonu & Associates
(Chartered Accountants)

Firm's Registration No. 324386E

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

Place: Kolkata
Date: 12.11.2026

For and on behalf of Board of
Jiwanram Sheoduttrai Industries Limited [Erstwhile Jiwanram Sheoduttrai Industries Private Limited]

For Jiwanram Sheoduttrai Industries Limited

Director/Authorised Signatory

Alok Prakash
(Managing Director)
DIN No: 00375634