NAHAR INDUSTRIAL ENTERPRISES LTD.

Regd. & Admn. Office : Focal Point, Ludhiana - 141 010. (INDIA)
Phones : 91-161-5064200, 5083215-216 Fax : 91-161-2674072
E-mail : nilldh@owmnahar.com, Website : www.owmnahar.com

NIEL:SCY:2026:

14th August, 2026

BSE Limited
Floor 25, P J Towers,
Dalal Street, Fort, MUMBAI – 400 001
Scrip Code: 519136

National Stock Exchange of India Ltd.
Exchange Plaza, Bandra - Kurla Complex,
Bandra (East), MUMBAI – 400 051
Securities Symbol – NAHARINDUS

Sub: Outcome of Board Meeting and Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors of the Company in its Meeting held on 14th August, 2026, have inter-alia, transacted the following businesses:

i) Considered and approved Un-audited Financial Results (Standalone & Consolidated) for the Quarter ended on 30th June, 2026 along with Independent Auditors Review Reports thereon issued by M/s. K.R. Aggarwal & Associates, Chartered Accountants, Statutory Auditors of Company. Copies of the same are attached with this letter as "Annexure-A".

iii) The 42nd Annual General Meeting of the Company will be held on Tuesday, the 29th day of September, 2026 at 11.45 a.m. through Video Conferencing (VC) / Other Audio Visual Means (OAVM).

The meeting commenced at 2.45 P.M. and concluded at 4.00 P.M.
You are requested to take note of the same.

Thanking you,
Yours faithfully,
For NAHAR INDUSTRIAL ENTERPRISES LIMITED

MUKESH SOOD
Digitally signed by MUKESH SOOD
Date: 2026.08.14 16:01:48 +05'30'

NAHAR INDUSTRIAL ENTERPRISES LTD.

Mukesh Sood
(Company Secretary and Compliance Officer)
ICSI Membership No. FCS-3625

ANNEXURE-A

Nahar INDUSTRIAL ENTERPRISES LTD.

Regd. & Admn. Office : Focal Point, Ludhiana - 141 010 (INDIA)
Phones : 0091-161-2672590 to 91, 5064200 Fax : 0091-161-2674072, 5083213
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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2026	Preceding 3 months ended 31.03.2026	Corresponding 3 months ended 30.06.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Income From Operations				
	a) Net Sales/Income from Operations	31487.74	33841.69	38762.31	140358.03
	b) Other Operating Income	165.46	105.70	90.45	486.49
	Total Income from operations (a+b)	**31653.20**	**33947.39**	**38852.76**	**140844.52**
	Other Income	2662.44	2198.13	1423.01	10272.13
	Total Income	**34315.64**	**36145.52**	**40275.77**	**151116.65**
2	**Expenses**				
	a) Cost of Materials consumed	13033.97	21395.81	18365.71	74860.49
	b) Purchase of stock-in-trade	123.59	-	866.90	2209.21
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	3363.92	(3722.09)	4843.85	4539.46
	d) Employee benefits expense	4017.85	4718.86	4588.92	18656.46
	e) Finance Costs	1299.92	1001.21	1257.88	4311.63
	f) Depreciation and amortisation expense	1189.24	1336.63	1132.02	5035.11
	g) Power & Fuel	3298.91	3191.30	4000.94	15128.11
	h) Other Expenses	4938.53	5019.86	4666.11	19394.11
	Total Expenses (a to h)	**31265.93**	**32941.58**	**39722.33**	**144134.58**
3	**Profit/(Loss) from operations before exceptional items & tax**	**3049.71**	**3203.94**	**553.44**	**6982.07**
4	**Exceptional Items**				
5	CSR expenses u/s 135 of Companies Act, 2013	28.46	0.89	-	78.89
6	**Profit/(Loss) from ordinary activities before tax**	**3021.25**	**3203.05**	**553.44**	**6903.18**
7	Tax expense (including Deferred tax etc.)	493.36	664.38	154.71	1506.22
8	**Net Profit/(Loss) from ordinary activities after tax**	**2527.89**	**2538.67**	**398.73**	**5396.96**
9	Extraordinary Items	-	-	-	-
10	**Net Profit /(Loss) for the period**	**2527.89**	**2538.67**	**398.73**	**5396.96**
11	Other Comprehensive Income (net of tax)	2.69	131.19	0.48	131.60
12	**Total Comprehensive Income**	**2530.58**	**2669.86**	**399.21**	**5528.56**
13	Paid-up equity share capital (Face Value Rs. 10/- per share)	4320.56	4320.56	4320.56	4320.56
14	Other Equity (excluding Revaluation reserve) as shown in the Audited Balance Sheet of the previous year.	-	-	-	99451.24
15(i)	Earnings Per Share (before extraordinary items) (Basic/Diluted):	**5.85**	**5.88**	**0.92**	**12.49**
15(ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted):	**5.85**	**5.88**	**0.92**	**12.49**

Continued to Page No : 2

NAHAR INDUSTRIAL ENTERPRISES LTD. LUDHIANA FOCAL POINT

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STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2026	Preceding 3 months ended 31.03.2026	Corresponding 3 months ended 30.06.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	**Segment Revenue**				
	a) Textile	26861.68	29990.53	31816.61	119017.67
	b) Sugar	4564.84	4105.81	6939.58	21633.80
	c) Others	61.22	0.53	8.22	74.74
	Total	**31487.74**	**34096.87**	**38764.41**	**140726.21**
	Less: Inter Segment Revenue		255.18	2.10	368.18
	Net Sales/Income from Operations	**31487.74**	**33841.69**	**38762.31**	**140358.03**
2	**Segment Results**				
	Profit/(Loss) before interest & tax from each segment				
	a) Textile	2293.09	2422.88	229.59	2505.12
	b) Sugar	810.96	1415.49	962.91	3624.61
	c) Others	1245.58	366.78	618.82	5163.97
	Total	**4349.63**	**4205.15**	**1811.32**	**11293.70**
	Less: Finance Costs	1299.92	1001.21	1257.88	4311.63
	Total Profit/(Loss) before tax	**3049.71**	**3203.94**	**553.44**	**6982.07**
3	**Segment Assets**				
	a) Textile	108553.70	112626.01	111533.95	112626.01
	b) Sugar	12645.16	13514.44	11055.23	13514.44
	c) Other (unallocable)	84694.81	63113.97	49407.00	63113.97
	Total	**205893.67**	**189254.42**	**171996.18**	**189254.42**
4	**Segment Liabilities**				
	a) Textile	44659.53	36222.83	40276.81	36222.83
	b) Sugar	5404.87	7109.91	6820.94	7109.91
	c) Other (unallocable)	3959.47	3250.38	2474.89	3250.38
	Total	**54023.87**	**46583.12**	**49572.64**	**46583.12**
5	**Capital Employed**				
	(Segment assets - Segment Liabilities)				
	a) Textile	63894.17	76403.18	71257.14	76403.18
	b) Sugar	7240.29	6404.53	4234.29	6404.53
	c) Other (unallocable)	80735.34	59863.59	46932.11	59863.59
	Total	**151869.80**	**142671.30**	**122423.54**	**142671.30**

Continued to Page No : 3

NAHAR INDUSTRIAL ENTERPRISES LTD. LUDHIANA FOCAL POINT

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Notes: 1. The above financial results were reviewed by the Audit Committee of Directors on 14th August, 2026 and thereafter approved and taken on record by the Board of Directors at its meeting held on 14th August, 2026.

2. The financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

3. A fire incident occurred in the Godown area for the storage of raw cotton bales and yarn during the intervening night of 23rd/24th May 2026 at the company's unit located at Lalru, Distt Mohali, Punjab. There was no casuality and injury to life and the affected godown and the stocks stored therein are adequately insured. No impact on the production/operations.

4. The figures of last quarter of the previous year were the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the previous financial year.

5. Previous period's figures have been regrouped/rearranged wherever considered necessary.

6. The Financial results have been subjected to limited review by Statutory Auditors of the company.

for NAHAR INDUSTRIAL ENTERPRISES LIMITED

Navdeep Sharma
Director
DIN :00454285

Place: Ludhiana
Dated:14th August, 2026

NAHAR INDUSTRIAL ENTERPRISES LTD. LUDHIANA FOCAL POINT

Continued to Page No : 4

KR AGGARWAL& ASSOCIATES
Chartered Accountants

SCO 549/3 (4th Floor), Sutlej Tower,
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Ludhiana (Punjab) - 141001

Mobile: +91 97800 19361
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To
The Board of Directors
Nahar Industrial Enterprises Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **NAHAR INDUSTRIAL ENTERPRISES LIMITED** ("the company") for the Quarter ended 30th June, 2026 ("the statement") being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure

K.R. Aggarwal & Associates
FRN 030088N
Chartered Accountants

KR AGGARWAL& ASSOCIATES
Chartered Accountants

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+91 98151 67180
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Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K R AGGARWAL & ASSOCIATES
Chartered Accountants
FRN: 030088N

Place: Ludhiana
Date: 14th August, 2026
UDIN: 26544757SAKIXZ4037

Vivek Aneja
(Partner)
Membership No. 544757

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STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2026	Preceding 3 months ended 31.03.2026	Corresponding 3 months ended 30.06.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	Income From Operations				
	a) Net Sales/Income from Operations	31487.74	33841.69	38762.31	140358.03
	b) Other Operating Income	165.46	105.70	90.45	486.49
	Total Income from operations (a+b)	**31653.20**	**33947.39**	**38852.76**	**140844.52**
	Other Income	2617.77	2158.16	1411.88	9951.69
	Total Income	**34270.97**	**36105.55**	**40264.64**	**150796.21**
2	Expenses				
	a) Cost of Materials consumed	13033.97	21395.81	18365.71	74860.49
	b) Purchase of stock-in-trade	123.59	-	866.90	2209.21
	c) Changes in inventories of finished goods, works-in-progress and stock-in-trade	3363.92	(3722.09)	4843.85	4539.46
	d) Employee benefits expense	4017.85	4718.86	4588.92	18656.46
	e) Finance Costs	1299.92	1001.21	1257.88	4311.63
	f) Depreciation and amortisation expense	1189.24	1336.63	1132.02	5035.11
	g) Power & Fuel	3298.91	3191.30	4000.94	15128.11
	h) Other Expenses	4938.53	5019.86	4666.11	19394.11
	Total Expenses (a to h)	**31265.93**	**32941.58**	**39722.33**	**144134.58**
3	**Profit/(Loss) from operations before tax**	**3005.04**	**3163.97**	**542.31**	**6661.63**
4	Share of profit/(loss) of associate	17.81	(4.71)	27.80	81.05
5	**Profit/(Loss) from operations before exceptional items & tax**	**3022.85**	**3159.26**	**570.11**	**6742.68**
6	**Exceptional Items**				
7	CSR expenses u/s 135 of Companies Act, 2013	28.46	0.89	-	78.89
8	**Profit/(Loss) from ordinary activities before tax**	**2994.39**	**3158.37**	**570.11**	**6663.79**
9	Tax expense (including Deferred tax etc.)	496.89	661.28	161.00	1529.51
10	**Net Profit/(Loss) from ordinary activities after tax**	**2497.50**	**2497.09**	**409.11**	**5134.28**
11	Extraordinary Items	-	-	-	-
12	**Net Profit /(Loss) for the period**	**2497.50**	**2497.09**	409.11	**5134.28**
13	Other Comprehensive Income (net of tax)	2.69	131.19	0.48	131.60
14	**Total Comprehensive Income**	**2500.19**	**2628.28**	**409.59**	**5265.88**
15	Paid-up equity share capital (Face Value Rs. 10/- per share)	4320.56	4320.56	4320.56	4320.56
16	Other Equity (excluding Revaluation reserve) as shown in the Audited Balance Sheet of the previous year.	-	-	-	99959.04
17(i)	Earnings Per Share (before extraordinary items) (Basic/Diluted):	**5.78**	**5.78**	**0.95**	**11.88**
17(ii)	Earnings Per Share (after extraordinary items) (Basic/Diluted):	**5.78**	**5.78**	**0.95**	**11.88**

Continued to Page No : 5

NAHAR INDUSTRIAL ENTERPRISES LTD. LUDHIANA

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CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Amount Rs. in Lacs)

Sl. No.	Particulars	3 months ended 30.06.2026	Preceding 3 months ended 31.03.2026	Corresponding 3 months ended 30.06.2025	Previous Year ended 31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1	**Segment Revenue**				
	a) Textile	26861.68	29990.53	31816.61	119017.67
	b) Sugar	4564.84	4105.81	6939.58	21633.80
	c) Others	61.22	0.53	8.22	74.74
	Total	**31487.74**	**34096.87**	**38764.41**	**140726.21**
	Less: Inter Segment Revenue	-	255.18	2.10	368.18
	Net Sales/Income from Operations	**31487.74**	**33841.69**	**38762.31**	**140358.03**
2	**Segment Results**				
	Profit/(Loss) before interest & tax from each segment				
	a) Textile	2293.09	2422.88	229.59	2301.44
	b) Sugar	810.96	1415.49	962.91	3624.61
	c) Others	1200.91	326.81	607.69	5047.21
	Total	**4304.96**	**4165.18**	**1800.19**	**10973.26**
	Less:Finance Costs	1299.92	1001.21	1257.88	4311.63
	Share of profit/(loss) of associate	17.81	(4.71)	27.80	81.05
	Total Profit/(Loss) before tax	**3022.85**	**3159.26**	**570.11**	**6742.68**
3	**Segment Assets**				
	a) Textile	108553.70	112626.01	111533.95	112626.01
	b) Sugar	12645.16	13514.44	11055.23	13514.44
	c) Other (unallocable)	85444.40	63880.42	50299.00	63880.42
	Total	**206643.26**	**190020.87**	**172888.18**	**190020.87**
4	**Segment Liabilities**				
	a) Textile	44659.53	36222.83	40276.81	36222.83
	b) Sugar	5404.87	7109.91	6820.94	7109.91
	c) Other (unallocable)	4040.71	3320.47	2403.53	3320.47
	Total	**54105.11**	**46653.21**	**49501.28**	**46653.21**
5	**Capital Employed**				
	(Segment assets - Segment Liabilities)				
	a) Textile	63894.17	76403.18	71257.14	76403.18
	b) Sugar	7240.29	6404.53	4234.29	6404.53
	c) Other (unallocable)	81403.69	60559.95	47895.47	60559.95
	Total	**152538.15**	**143367.66**	**123386.90**	**143367.66**

Continued to Page No : 6

NAHAR INDUSTRIAL ENTERPRISES LTD. LUDHIANA ★ FOCAL POINT ★

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Notes: 1. The above financial results were reviewed by the Audit Committee of Directors on 14th August, 2026 and thereafter approved and taken on record by the Board of Directors at its meeting held on 14th August, 2026.

2. The financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

3. The figures of last quarter of the previous year were the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the previous financial year.

4. A fire incident occurred in the Godown area for the storage of raw cotton bales and yarn during the intervening night of 23rd/24th May 2026 at the company's unit located at Lalru, Distt Mohali, Punjab. There was no casuality and injury to life and the affected godown and the stocks stored therein are adequately insured.. No impact on the production/operations.

5. Previous period's figures have been regrouped/rearranged wherever considered necessary.

6. The above financial results have been consolidated in respect of Associate Companies and wholly owned subsidiary companies pursuant to the requirement of section 129 (3) of the Companies Act, 2013.

7. The Financial results have been subjected to limited review by Statutory Auditors of the company.

for NAHAR INDUSTRIAL ENTERPRISES LIMITED

Navdeep Sharma
Director
DIN :00454285

NAHAR INDUSTRIAL ENTERPRISES LTD. LUDHIANA

Place: Ludhiana
Dated: 14th August, 2026

KR AGGARWAL& ASSOCIATES
Chartered Accountants

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To
The Board of Directors of
Nahar Industrial Enterprises Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **NAHAR INDUSTRIAL ENTERPRISES LIMITED** ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and share of net profit/ loss after tax of its associate companies for the Quarter ended 30th June, 2026 ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of interim financial information performed by the independent auditor of the entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

K R Aggarwal & Associates
FRN 030088N
Chartered Accountants

KR AGGARWAL& ASSOCIATES

Chartered Accountants

CA INDIA

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4. The Statement includes the results of the following entities:

NAME OF THE ENTITY	RELATIONSHIP
JLO Reality Private Limited	Wholly Owned Subsidiary
AKO Schools Private Limited	Wholly Owned Subsidiary
JLO Commercial Ventures Limited	Wholly Owned Subsidiary
NIEL Gorakhpur Logipark Private Limited	Wholly Owned Subsidiary
Creative Logipark Private Limited	Wholly Owned Subsidiary
Vardhman Investment Limited	Associate
J.L Growth Fund Ltd.	Associate
Atam Vallabh Financier Limited	Associate
OWM Renew LLP	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the I-GAAP interim financial results of one of the associates i.e. J.L. Growth Fund Limited, whose interim financial results reflect the company's share of I-GAAP Profit after tax of Rs. 2.00 lacs as considered in the Consolidated Ind AS Financial Results. These interim financial results have been reviewed by the other auditor whose report has been furnished to us by the management and our conclusion on the statement insofar as it relates to the amounts and disclosures included in respect of the associate is based solely on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.

K R Aggarwal & Associates
FRN 030088N
Chartered Accountants

KR AGGARWAL & ASSOCIATES
Chartered Accountants

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Our conclusion on the statement is not modified in respect of the above matter.

For K R AGGARWAL & ASSOCIATES
Chartered Accountants
FRN: 030088N

Vivek Aneja
(Partner)
Membership No. 544757

Place: Ludhiana
Date: 14th August, 2026
UDIN: 26544757KNCQSP7789