NEWJAISA TECHNOLOGIES LIMITED
CIN: L32106KA2020PLC134935
Sy No. 38/1B, 39/1, 39/2 and 39/3, Arekere Village, Begur Hobli, Bannerghatta Road, Bengaluru, Bengaluru South-560076, Karnataka, India
Email: cs@newjaisa.com; Phone: +91-9035009233
Website: https://newjaisa.com

Date: 03/07/2026

To,
The Manager,
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

Subject: Clarification in respect of Query on Outcome of Board Meeting – Financial Results dated May 27, 2026 of Newjaisa Technologies Limited (Symbol: NEWJAISA)

Dear Sir/Madam,

With reference to your e-mail dated June 25, 2026 regarding the Outcome of Board Meeting – Financial Results submitted by Newjaisa Technologies Limited ("the Company") to the Exchange, and the deficiencies observed therein, we wish to submit the following point-wise clarification for your kind consideration:

1. Segment Details

We would like to clarify that the Company had initially selected "Single Segment" while preparing the financial results in the XBRL utility, as the Company operates in a single reportable segment. However, upon validation, the utility generated the following validation error:

"To validate segment sheet please select 'Geographical' or 'Multi segment' in 'Segment Reporting' field in General Info sheet (E25)."

A screenshot of the validation error is enclosed herewith for your kind reference.

Consequently, in order to successfully validate the utility and generate the XBRL file for submission on the NEAPS portal, the Company was required to select "Geographical Segment" in the mandatory field. The financial results and disclosures continue to correctly reflect that the Company operates as a single reportable segment, and the selection of "Geographical Segment" was made solely to overcome the validation requirement of the utility and facilitate successful submission.

2. Financial Results Format

(a) Auditor's Certificate on Utilisation of Proceeds

We wish to clarify that the Statement of Utilisation of Proceeds has been duly certified by the Statutory Auditor of the Company. The said certified statement was submitted along with the financial results filed with the Exchange. A copy of the certified statement of utilization is enclosed herewith for your ready reference and records.

(b) Balancing Figure Note

We would like to clarify that the Company has since updated the Notes to Accounts to incorporate the requisite balancing figure note, in accordance with the format prescribed by SEBI. The revised financial results, along with the updated notes, are enclosed herewith for your kind consideration and records.

In view of the above clarifications, we request the Exchange to kindly take the same on record and treat the matter as resolved. The Company remains fully committed to ensuring compliance with all applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and shall continue to exercise due diligence in all future submissions.

We trust the above clarifies the matter to your satisfaction. Kindly acknowledge receipt of this letter and confirm closure of the query at your earliest convenience.

Thanking you,

Yours faithfully,

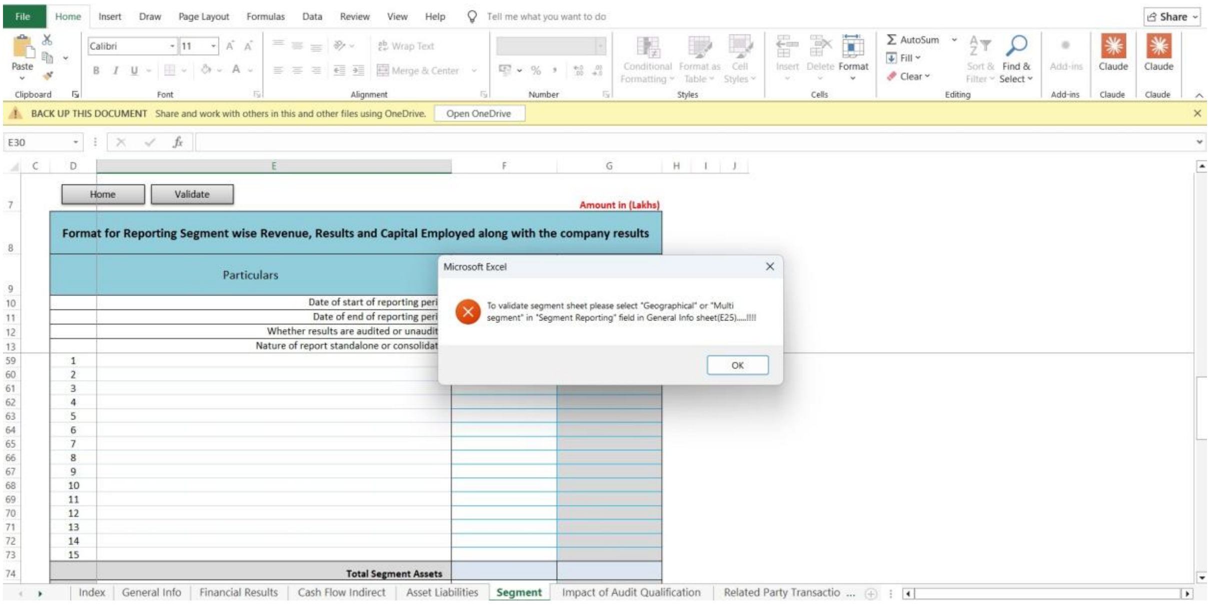
For Newjaisa Technologies Limited

Vishesh Handa
Digitally signed by Vishesh Handa
Date: 2026.07.03 16:20:22 +05'30'

Vishesh Handa
Managing Director
DIN: 07842847

Encl:

1. Screenshot of the validation error for segment reporting
2. Auditor certified Certificate on Utilisation of Proceeds
3. Revised Financial Results with updated Notes to Accounts



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Home
Validate
Amount in (Lakhs)
Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results
Particulars
Date of start of reporting peri
Date of end of reporting peri
Whether results are audited or unaudit
Nature of report standalone or consolidat
Total Segment Assets
Microsoft Excel
To validate segment sheet please select "Geographical" or "Multi segment" in "Segment Reporting" field in General Info sheet(E25).....!!!!
OK
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General Info
Financial Results
Cash Flow Indirect
Asset Liabilities
Segment
Impact of Audit Qualification
Related Party Transactio

Newjaisa Technologies Limited (Formerly Known as Newjaisa Technologies Private Limited)
Balance sheet as at 31st March 2026
CIN: L32106KA2020PLC134935

Particulars	Notes	Audited	Audited
		As at 31-03-2026 In Rs Lakhs	As at 31-03-2025 In Rs Lakhs
EQUITY AND LIABILITIES:			
Shareholders' funds:			
Share Capital		1,788.73	1,765.29
Reserves and Surplus		3,971.52	6,034.73
Share Application Money		-	-
		5,760.26	7,800.02
Non-Current liabilities:			
Long-Term Borrowings		52.51	156.74
Deferred Tax Liabilities		-	-
Long Term Provisions		11.33	13.09
		63.84	169.83
Current liabilities:			
Short-Term Borrowings		1,197.98	1,241.03
Trade Payables		117.14	103.37
Other Current Liabilities		89.63	138.02
Short-Term Provisions		7.63	0.62
		1,412.38	1,483.05
TOTAL		7,236.47	9,452.90
ASSETS:			
Non-current assets:			
Property, Plant and Equipments			
Tangible Assets		1,639.02	2,044.77
Intangible Assets		-	-
Working In Progress		-	-
Deferred Tax Assets		377.62	16.82
Other Non-Current Assets		58.00	58.50
		2,074.64	2,120.09
Current assets:			
Inventories		2,667.12	4,131.89
Trade Receivables		656.73	621.22
Cash and Bank Balances		1,565.22	1,880.63
Short-Term Loans and Advances		272.77	699.06
		5,161.84	7,332.80
TOTAL		7,236.47	9,452.90

Notes form an integral part of the Financial Statements.

As per our report of even date
For Abhilashi & Co.
Chartered Accountants

F. R. No. 016025N

CA Kuljeet Singh
Partner
Membership No: 530259

Place : Jalandhar
Date : 27/05/2026

UDIN:- 26530259EPCMUO6179

For and on behalf of the Board
Newjaisa Technologies Limited
(Formerly Known as Newjaisa Technologies Private Limited)

Ankita Handa
Director
DIN - 8690084

Place: Banglore
Date : 27/05/2026

Vishesh Handa
MD
DIN: 7842847

Place: Banglore
Date : 27/05/2026

Gurpit Kaur
Gurprit Kaur
Company Secretary
Place: Banglore
Date : 27/05/2026

Ashish Nirmal
CFO
Place: Banglore
Date : 27/05/2026

Newjaisa Technologies Limited (Formerly Known as Newjaisa Technologies Private Limited)
Statement of Profit and Loss for the Year Ended 31st March 2026
CIN: L32106KA2020PLC134935

Particulars	Audited Year Ended 31-03-2026 In Rs Lakhs	Audited H2 FY 26 In Rs Lakhs	Unaudited H1 FY 26 In Rs Lakhs	Audited H2 FY 25 In Rs Lakhs	Audited Year Ended 31-03-2025 In Rs Lakhs
Revenue:					
Revenue from operations	4,048.82	1,723.84	2,324.98	3,193.21	6,565.51
Other Income	96.48	42.78	53.70	64.52	79.07
Total	**4,145.30**	**1,766.62**	**2,378.68**	**3,257.73**	**6,644.58**
Expenses:					
Purchases of traded goods	3,787.48	2,166.80	1,620.68	2,402.82	4,270.45
Employee benefits expenses	1,004.95	411.81	593.15	774.50	1,359.99
Finance costs	118.73	61.92	56.82	63.99	90.04
Depreciation and amortisation expense	421.87	210.98	210.89	96.51	181.61
Other expenses	914.96	426.72	488.24	453.38	866.57
Total	6,248.00	3,278.22	**2,969.78**	3,791.20	**6,768.67**
Profit before tax	**(2,102.70)**	**(1,511.60)**	**(591.09)**	**(533.48)**	**(124.09)**
Tax expense:					
Current Tax	-	-	-	58.42	-
Prior Year Tax	-	-	-	(10.37)	(10.37)
Deferred tax	360.80	259.40	101.40	19.23	21.28
Net Profit/(Loss) for the year	**(1,741.89)**	**(1,252.20)**	**(489.69)**	**(466.20)**	**(113.18)**
Earning Per Share:					
- Basic Earning per share of ₹5 each	**(4.90)**	**(7.04)**	**(2.77)**	**(1.32)**	**(0.32)**
Corporate Background and Significant accounting policies					

Notes form an integral part of the Financial Statements.

As per our report of even date
For Abhilashi & Co.
Chartered Accountants
F. R. No. 016025N

CA Kuljeet Singh
Partner
Membership No: 530259

Place : Jalandhar
Date : 27/05/2026

ABHILASHI & CO. FRN016025N Jalandar CHARTERED ACCOUNTANTS

UDIN:- 26530259EPCMUO6179

For and on behalf of the Board
Newjaisa Technologies Limited
(Formerly Known as Newjaisa Technologies Private Limited)

Ankita
Ankita Handa
Director
DN: 8690084

New Jaisa Technologies Ltd. Bengaluru

Vishe
Vishesh Handa
MD
DN: 7842847.

Place: Banglore
Date : 27/05/2026

Place: Banglore
Date : 27/05/2026

Gurpreet Kaur.
Gurprit Kaur
Company Secretary
Place: Banglore
Date : 27/05/2026

Ashish Nirmal
CFO
Place : Bangalore
Date : 27/05/2026

Newjaisa Technologies Limited (Formerly Known as Newjaisa Technologies Private Limited)

Cash Flow Statement for the Year Ended 31st March 2026
CIN: L32106KA2020PLC134935

	PARTICULARS	Audited		Audited	
		Year Ended 31-03-2026 INR Lakhs		Year Ended 31-03-2025	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Profit After Tax	(1,741.89)		(113.18)	
	Adjustment For Non-Cash & Non Operating Items:				
	Tax Expense	(360.80)		(10.91)	
	Interest Income	(96.48)		(79.07)	
	Gratuity and ESOP Expenses	184.88		26.70	
	Leave Encashment	-		-	
	Balance written off	1,240.26		-	
	Finance Cost	118.73		90.04	
	Depreciation	421.87		181.61	
	Operating Profit before Working Capital Changes		(233.43)		95.19
	Adjustment for Working Capital:				
	(Increase)/Decrease in Trade Receivables	(35.51)		235.27	
	(Increase)/Decrease in Short Term Loans and Advances	(82.05)		333.37	
	(Increase)/Decrease in Inventories	226.67		(1,383.16)	
	(Increase)/Decrease in Long Term Loans and Advances	0.50		0.90	
	Increase/(Decrease) in Other Current Liabilities	(48.39)		(4.23)	
	Increase/(Decrease) in Short term Provisions	5.24		(64.26)	
	Increase/(Decrease) in Trade Payables	13.76		(32.19)	
			80.22		(914.30)
	Net Cash Generated from Operations (A)		(153.21)		(819.10)
	Less: Tax paid		-		-
	Net Cash from Operating Activities (A)		(153.21)		(819.10)
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Addition to Property, Plant and Equipment	(16.11)		(1,007.51)	
	Property, Plant and Equipment under Work In Progress	-		-	
	Interest Income	96.48		79.07	
	Net Cash used in Investing Activities (B)		80.36		(928.44)
C	**CASH FLOW FROM FINANCING ACTIVITIES:**				
	Issues proceedings of Share Capital	23.44		2,354.18	
	Payment of Finance Cost	(118.73)		(90.04)	
	Increase/(Decrease) in Borrowings	(147.28)		640.40	
	Net Cash from Financing Activities (C)		(242.57)		2,904.54
	Net Increase in Cash and Cash Equivalents (D)=(A+B+C)		(315.41)		1,157.00
	Cash and Cash Equivalents at the Beginning of the year (E)		1,880.63		723.63
	Cash and Cash Equivalents at the End of the year (D)+(E)		1,565.22		1,880.63
	Components of Cash and Cash Equivalents:				
	Cash in Hand		7.68		2.06
	Bank Balance		1,557.54		1,878.57
	TOTAL		1,565.22		1,880.63

Note :The above cash flow statement has been prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.

As per our report of even date
For Abhilashi & Co.
Chartered Accountants
F. R. No. 016025N

CA Kuljeet Singh
Partner
Membership No: 530259

Place : Jalandhar
Date : 27/05/2026

ABHILASHI & CO. FRN016025N Jalandhar CHARTERED ACCOUNTANTS

UDIN:- 26530259EPCMUO6179

For and on behalf of the Board
Newjaisa Technologies Limited
(Formerly Known as Newjaisa Technologies Private Limited)

Ankita Handa
Director
DIN: 8690084
Place: Banglore

Vishesh Handa
MD
DIN: 7449847
Place: Banglore

New Jaisa Technologies Ltd. Bengaluru

Gurprit Kaur
Gurprit Kaur
Company Secretary
Place: Banglore
Date : 27/05/2026

Ashish Nirmal
CFO
Place: Banglore
Date : 27/05/2026

carrying cost of asset exceeds its recoverable value or the present value of future cash flows expected to arise from the continuing use of such assets. An impairment loss is charged to the statement of profit and loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

h) Operating Leases

Lease rent in respect of renewable operating leases which are cancellable, are charged to statement of profit and loss.

i) Foreign Currency Transactions

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are reported using the closing rate. Non monetary items, which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction.

(iii) Exchange differences

Exchange differences arising on the settlement of monetary items, are recognized as income or expense in the period in which they arise.

j) Earnings per share

Basic Earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity share outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earning per share, the net profit for the period attributable to equity share holders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

k) Provision, contingent Liabilities and Contingent assets

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Newjaisa Technologies Limited (Formerly Known as Newjaisa Technologies Private Limited)
Significant accounting policies and notes to accounts for the Year Ended 31st March, 2026

1. **Corporate Background**

   The Company was incorporated on 16th June 2020 under the Companies Act, 2013 and the company is into the business of trading of computers and its parts.

2. **Significant Accounting Policies:**

a) **Basis for preparation of accounts**

The financial statements have been prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the accounting principles generally accepted in India ("GAAP") including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, to the extent applicable and are presented in the general format specified by Schedule III of the Companies Act, 2013 ('the Act').

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of business and the time between the sale of goods and its realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to SMC.

Further, these financial statements require the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Amendments to Schedule III of the Companies Act, 2013
Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III.

b) **Use of Estimates**

The preparation of the financial statements in conformity with GAAP requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses for the year. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the future periods.

c) Revenue Recognition

Revenue from Operation: Revenue from sale of goods have been recognized as and when the risk and rewards associate with the goods and the ownership of the goods have been transferred and no significant uncertainty exists in ultimate collection at the time of recognition.

With respect to the warranty, the Company provides only assurance types warranty in conjunction with sale of product and hence same is not considered as separate performance obligation.

Revenue from rendering services is recognized when the services are performed and no significant uncertainty exists in ultimate collection at the time of recognition.

Interest Income: Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

d) Inventories

Inventories have been valued at lower of cost or net realizable value. Cost includes cost of purchases, direct cost and other costs which are incurred in bringing the inventories to their present location and condition.

e) Property, Plant and Equipment

Property, Plant and Equipment are stated at their cost of acquisition less accumulated depreciation and accumulated impairment losses, if any. The Cost comprises the purchase price, non-refundable taxes or levies, borrowings cost if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for its intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditures related to an item of tangible assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. All other repair and maintenance costs are recognized in statement of profit and loss as incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss, when the asset is derecognized.

f) Depreciation

Depreciation on Property, Plant and Equipment is provided on Straight Line Method based on the useful life estimated by the management, at specified rates mentioned in Schedule II of the Companies Act 2013.

The residual value, useful lives and methods of depreciation on property, plant and equipment are reviewed at financial year end and adjusted prospectively, if appropriate.

g) Impairment of Assets

Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An asset is treated as impaired when the

l) Segment Reporting

The Company does not have any reportable segment as the company is only into the business of manufacturing and trading of refurbished laptops. The company has established its business operation and market base only in India.

m) Employee Benefits

i) Short term employee benefits

Employee benefits payable wholly within twelve months of rendering the service are classified as short term. Benefits such as salaries, bonus etc. are recognized in the period in which the employee renders the related service.

ii) Post-Employment Benefits

The Company has a defined benefit plan for employees, namely Gratuity, the liability for which is determined on the basis of valuation carried out by an independent actuary under projected unit credit method at the balance sheet date.

The liability recognized in the balance sheet in respect of gratuity is present value of the defined benefit/obligation at the balance sheet date less the fair value of plan assets, together with adjustments for unrecognized actuarial gains or losses and past service cost. The defined benefit/obligation is calculated at or near the balance sheet date by an independent actuary using the projected unit credit method. Actuarial gains and losses arising from past experiences and changes in actuarial assumptions are credited or charged to the statement of profit and loss in the year in which such gains or losses are determined.

n) Income Tax

- Income tax is computed in accordance with Accounting Standard - 22 - 'Accounting for taxes on Income (AS-22). Tax expenses are accounted in the same year to which the revenue and expenses relate.

- Provision for current income tax is made on the tax liability payable on taxable income after considering tax allowance, deducted and exemption determined in accordance with the prevailing tax laws. The difference between taxable income and the net profit or loss before tax for the year as per the financial statements are identified and the tax effect of the deferred tax asset or deferred tax liability is recorded for timing differences i.e. differences that originate in one accounting period and reverse in another. The tax effect is calculated on accumulated timing differences at the end of the accounting year based on effective tax rates that would apply in the years in which the timing differences are expected to reverse.

- Deferred tax assets are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each balance sheet date

o) Events occurring after the Balance Sheet date

Events occurring after the date of Balance sheet are considered up to the date of approval of the accounts by the Board of Directors, were materially impact the financial condition and financial statement of the company.

p) Notes to the Audited Financial Results for the Year Ended 31st March 2026

The figures for the last half-year of the financial year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures up to the previous half-year ended September 30, 2025 of the current financial year.

Independent Auditor's Review Report of Half yearly and year-to-date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Newjaisa Technologies Limited.

REPORTS ON THE AUDIT OF THE FINANCIAL RESULTS

OPINION

We have audited the accompanying half year and year-to-date standalone financial results of M/s Newjaisa Technologies Private Limited (the "Company") for the half year and year ended 31st march 2026 (the "Statement") attached herewith, 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").

BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those standards are further described in 'the Auditors' Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013, and rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that audit evidence obtained by us is sufficient and appropriate to provide a basis for opinion.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial results for the year ended 31st March 2026. These matters were addressed in the context of our audit of the financial results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

S NO.	KEY AUDIT MATTER	How our audit addressed the Key Audit Matter
1	During FY 2025-26, the Company wrote off inventory worth ₹1238.10 Lakhs consisting of old-aged systems, spare parts, and components. This major write-off was due	Our audit procedures included, amongst others, the following: We obtained management's detailed analysis of the write-off amounting to ₹1238.10 Lakhs,

	to Amazon's sudden exit from the refurbished electronics market in March 2025 and a rapid shift in customer demand toward higher-configuration. this matter is critical because the write-off accounts for 71% of the company's net loss of ₹1741.89 Lakhs, and it is included in "Purchases of Traded Goods"(COGS), which severely compressed gross margins from 30.29% to 6.45%. Given the materiality of the write-off (71% of loss), and the significant judgment involved in valuation, we determined this to be a key audit matter.	including category-wise details of systems, laptops, spare parts, and components, along with the ageing profile of the written-off inventory and the reasons for considering the items obsolete. We reviewed inventory ageing reports and slow-moving stock analysis to assess whether management's identification of obsolete inventory was reasonable. Management explained that the write-off mainly relates to old systems and spare parts that no longer have significant realizable value due to changing market requirements. With the increasing use of high-performance applications, demand has shifted towards higher-configuration machines, reducing the commercial relevance of older inventory. Management also stated that the market prices of older models, such as i3 and i5 configurations, have declined significantly as customers now prefer higher-performance systems.
2	The Company's revenue from operations faced a sharp 38.35% decline, dropping from ₹6566.00 Lakhs in FY25 to ₹4048.82 Lakhs in FY26, Management attributed this disruption due to Amazon India entirely discontinuing its refurbished electronics marketplace in March 2025 (which previously drove 60% of the company's revenue), the natural time lag required to set up alternative B2B and direct distribution channels, In response, the company made a strategic shift into a multi-channel model spanning B2B corporate sales, distribution partnerships, Refurbishment-as-a-Service, and direct website sales. We identified this as a key audit matter because shifting to diverse revenue streams introduces complex revenue recognition timings under AS-9, critical cut-off procedures, and fresh customer concentration and receivable recoverability risks.	Our audit approach included reviewing public news reports related to Amazon's exit and checking the company's Seller Central accounts to confirm the loss of marketplace revenue. We also examined confirmed B2B purchase orders, email communications, and delivery timelines to verify the status of the new business pipeline. In addition, we reviewed the updated revenue recognition policies in line with AS-9 to ensure that B2B sales are recognized at the time of dispatch or delivery and that service contracts are properly structured. Based on our Assessment, we concluded that the decline in revenue is mainly due to Amazon's exit. Management responded quickly by shifting to new business channels within the same financial year. However, the long-term sustainability and the ability to achieve earlier revenue levels will depend on successful execution, although the current accounting policies for these new revenue streams are in line with AS-9.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL RESULTS

These financial results have been prepared on the basis of the annual financial statements. The board of directors are responsible for the preparation and presentation of these financial results that give true and fair view of the net profit/(Loss) after tax and other financial information in accordance with the accounting principles generally accepted in India,
including the accounting standards specified under Section 133 of the Act, read with relevant rules issued thereunder, and in compliance with the Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Board of the Company, as aforesaid.

In preparing the financial results, the board of directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The board of directors are also responsible for overseeing the financial reporting process of the company.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit.
We also:
Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
Obtain an understanding of internal control relevant to the audit in order to design audit procedures

that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors.

Conclude on the appropriateness of board of director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure, and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguard.

For Abhilashi & Co.
(Chartered Accountants

ABHILASHI & CO.
FRN010025N
Jalandar
CHARTERED ACCOUNTANTS

(Kuljeet Singh)
Partner
Membership Number 530259
UDIN: 26530259EPCMUO6179
Place of signature: JALANDHAR
Date: 27/05/2026

Annexure- I

A. **Statement of utilization of issue proceeds: 31.03.2026**

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
NEWJAISA TECHNOLOGIES LIMITED	INEOPW50 1021	Preferential issue	Equity shares	7th August 2024	Rs.2981.16 Lakhs	Rs 2,613.92 Lakhs	NA	NA	NA

B. **Statement of deviation/ variation in use of Issue proceeds: 31.03.2026**

(Pursuant to Regulation 32(1), (2) and (3) of SEBI (LODR) Regulation 2015)

Statement of Deviation / Variation in utilisation of funds raised	
Name of listed entity	Newjaisa Technologies Limited
Mode of Fund Raising	
Date of Raising Funds	7" August 2024
Amount Raised	[Rs. 2981.16 Lakhs
Report filed for Quarter ended	31/03/2026
Monitoring Agency	**not applicable**
Monitoring Agency Name, if applicable	not applicable
Is there a Deviation / Variation in use of funds raised	NO
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved	not applicable

by the shareholders	
If Yes, Date of shareholder Approval	not applicable
Explanation for the Deviation / Variation	not applicable
Comments of the Audit Committee after review	not applicable
Comments of the auditors, if any	not applicable
Objects for which funds have been raised and where there has been a deviation, in the following table	(Capital Expenditure and General Corporate Purposes.

Original Object	Modified Object, if any	Original Allocation (INR in Lakhs)	Modified allocation, if any	Funds Utilised (INR in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Capital Expenditure	NA.	1050	456	316	-	-
General Corporate Purposes	NA.	1931	2,525.16	2,297.92	-	-

For NEWJAISA TECHNOLOGIES LIMITED

Name of Signatory: VISHESH HANDA

Designation: Managing Director