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: 28th May 2026

To,
National Stock Exchange of India Limited ("NSE Emerge").
Exchange Plaza, Plot No. C/1, G- Block,
Bandra –Kurla Complex, Bandra (East),
Mumbai-400051

Scrip Code: NEWJAISA

Sub: Outcome- Presentation – Earning conference call –half year and year ended 31st March 2026

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that enclosed presentation was made during analysts/ investors Earnings Conference Call held on Thursday, 28th May, 2026.

The same is also hosted on the Company's website at: Presentation_H2 FY 2025-26

Thanking you.

For Newjaisa Technologies Limited

Vishesh Handa
Digitally signed by Vishesh Handa
Date: 2026.05.28 18:31:21 +05'30'

Vishesh Handa
Managing Director
DIN: 07842847

Newjaisa Technologies Limited

Earnings Call

H2 FY 2025-26

NSE SME: NEWJAISA | India's Leading Full-Stack Refurbished Electronics Company

28th May, 2026

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CONFIDENTIAL

DISCLAIMER

Prepared in compliance with: **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR)** | SEBI Circular SEBI/HO/CFD/PoD-2/CIR/P/2023/120 dated July 11, 2023

Forward-Looking Statements

This presentation contains statements that constitute forward-looking statements including, without limitation, statements relating to the implementation of strategic initiatives and other statements relating to NewJaisa Technologies Ltd.'s future business developments and economic performance. These statements may be identified by words such as 'expects', 'anticipates', 'intends', 'plans', 'believes', 'seeks', 'estimates' or words of similar meaning. Such forward-looking statements are based on current expectations and assumptions, which are subject to risks and uncertainties. Actual results could differ materially from those projected due to known and unknown risks, changes in general economic conditions, market conditions, and other factors.

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Profit & Loss – Year-on-Year Comparison

FY 2025-26 vs FY 2024-25

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₹40.5 Cr FY26 Revenue vs ₹65.7 Cr FY25

36% Gross Margin % Stable vs 35% FY25

₹13.85 Cr Extraordinary Items Write-off+ESOP

₹6.07 Cr Non-Cash Charges ESOP+Depreciation

23,506 Units Sold FY26 Laptops+Desktops

Description	FY 26	%	H2 FY 26	%	H1 FY 26	%	FY 25	%
Sales	**40.49**		**17.24**		**23.25**		**65.66**	
COGS	25.49	63%	10.26	60%	15.61	67%	42.70	65%
Gross Margin	**14.62**	**36%**	**6.98**	**40%**	**7.64**	**33%**	**22.96**	**35%**
Employee Cost	8.20	20%	3.72	22%	4.48	19%	13.60	21%
Marketing Cost	5.39	13%	1.86	11%	3.53	15%	6.62	10%
Other Costs	3.76	9%	2.41	14%	1.35	6%	2.05	3%
EBITDA (before extraordinary)	**-2.35**	**-6%**	**-1.01**	**-6%**	**-1.72**	**-7%**	**0.69**	**1%**
— Extraordinary / Non-Cash Items —								
ESOP Expense (non-cash)	1.85	5%	0.40	2%	1.45	6%	–	–
Inventory Write-off (one-time)	12.38	30%	11.40	66%	0.60	3%	–	–
EBITDA (after extraordinary)	**-16.58**	**-41%**	**-12.81**	**-74%**	**-3.77**	**-16%**	**0.69**	**1%**
Less: Depreciation (non-cash)	4.22	10%	2.11	12%	2.11	9%	1.82	3%
Less: Interest Expense	1.19	3%	0.62	4%	0.57	2%	0.90	1%
Add: Other Income	0.96	2%	0.42	2%	0.54	2%	0.79	1%
EBT	**-21.03**	**-52%**	**-15.12**	**-87%**	**-5.91**	**-25%**	**-1.24**	**-2%**
Tax (DTA Created)	3.61	9%	2.59	15%	1.01	4%	0.11	0%
PAT	**-17.42**	**-43%**	**-12.52**	**-72%**	**-4.90**	**-21%**	**-1.13**	**-2%**

FY26 Units: Laptops 13,920 | Desktops 9,586 | Total 23,506

FY25 Units: Total 49,850 (ASP ₹12,500/unit in FY25 | ₹12,200 est. in FY26)

Inventory Write-off – Context & Ageing Schedule

H2 FY 2025-26 | Rs. 12.38 Crore (One-Time Extraordinary Item)

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What this is: A conservative, one-time management decision to write inventory down to Net Realisable Value (NRV) as required under AS-2. What this is not: A recurring cost or a reflection of core operating performance. Gross Margin (excluding write-off) remained stable at 36%.

WHY THE WRITE-OFF OCCURRED

① Technology Shift

Market demand moved decisively to higher-specification devices (newer-generation processors, higher RAM, SSD). Older-configuration inventory became non-realisable at carrying cost.

② Channel Disruption

Exit of a major marketplace from refurbished electronics in March 2025 disrupted inventory turnover velocity. Devices that had been moving through that channel could not be liquidated at viable prices in time.

③ Spare Parts Obsolescence

Legacy spare parts and components held for older models became obsolete as those models exited active demand. NRV on such items assessed as approximately nil.

INVENTORY AGEING – ITEMS WRITTEN OFF

Values in Rs. Lakhs | Ageing column (highlighted) — to be filled in by management

Category	Carrying Value	%	Ageing (days)	NRV at Date
Old-Gen Laptops / Desktops ***(60% of it could have been sold at amazon/ windows 10 or lesser)***	~254.86	20.56%	>500	Below Cost
Spare Parts & Components	~827.85	*66.79%*	*>600*	~Below Cost
Peripheral/ Accessories/consumables	~156.06	*12.60%*	*>360*	Nil
Total	**~1,238.1**			—

Balance Sheet

FY 2025-26 vs FY 2024-25

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₹72.36 Cr Total Assets vs ₹94.53 Cr FY25

₹57.60 Cr Total Equity vs ₹78.00 Cr FY25

₹11.98 Cr Total Debt ↓4% vs FY25

3.65x Current Ratio vs 4.95x FY25

₹15.65 Cr Cash & Bank vs ₹18.81 Cr

LIABILITIES	H1 FY26	FY25	ASSETS	H1 FY26	FY25
Total Equity	**57.60**	**78.00**	Fixed Assets (Net)	16.39	20.45
			Other Non-Current Assets	4.35	0.75
Non-Current Liabilities			**Current Assets**		
Long Term Borrowings	0.52	1.57	Inventories	**26.67**	41.32
Long Term Provisions	0.11	0.14	Trade Receivables	6.57	6.21
Total Non-Current Liabilities	**0.64**	**1.71**	**Cash and Bank**	**15.65**	18.81
Current Liabilities			Short Term Advances	2.72	6.99
Short Term Borrowings	11.98	12.41			
Trade Payables	1.17	1.03	**Total Current Assets**	**51.62**	**73.33**
Other Liabilities and short term provisions	0.97	1.38			
Total Current Liabilities	**14.12**	**14.82**			
TOTAL LIABILITIES	**72.36**	**94.53**	**TOTAL ASSETS**	**72.36**	**94.53**

Working Capital: ₹37.5 Cr (FY26) vs ₹58.51 Cr (FY25) | **Debt Reduction:** Total borrowings down 4% to ₹11.98 Cr | **Inventory:** ₹26.67 Cr (36% of assets) — active sales cycle underway

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Financial Impact - Amazon Exit | Cost Structure EBITDA Trajectory Q4 FY26 Actual | Q1 FY27 Projected

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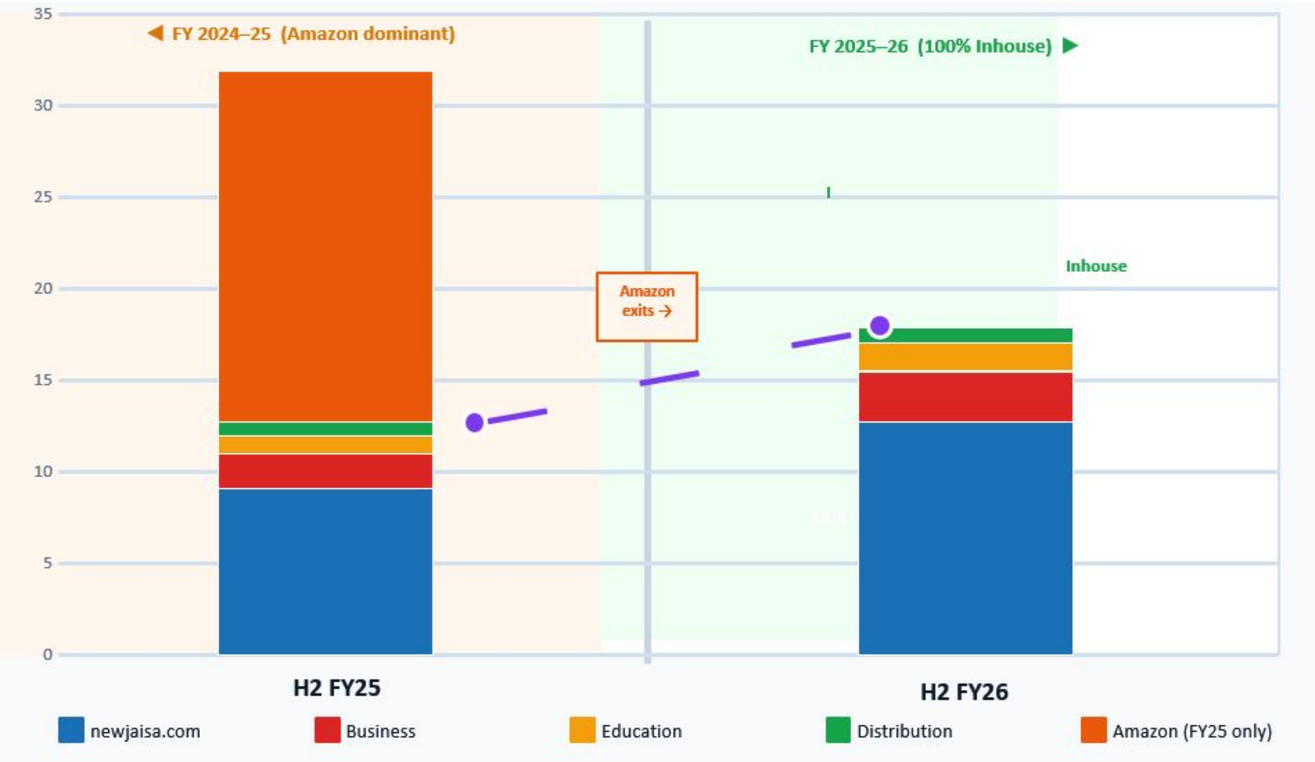
Jan -6.0%	Mar +4.0%	Jun +5.0%	₹0.41 Cr fixed cost



Metric	J	F	M	A*	M*	J*
₹ Sales (Crores)	2.80	3.70	3.90	3.50	3.60	3.80
Var %	91 %	87 %	85 %	85 %	85 %	85 %
Fixed %	15 %	11 %	11 %	12 %	11 %	10 %
CM %	9 %	13 %	15 %	15 %	15 %	15 %
EBITDA %	-6 %	2 %	4 %	3 %	4 %	5 %

Variable cost stabilises at 85%. Fixed cost absolute ~₹0.41 Cr constant — as revenue grows, fixed % falls, EBITDA expands from -6% to +5%.

B2B Revenue Pipeline — Orders in Hand as on Date

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Opportunity	Billing Month
▸ **CONFIRMED — Purchase Order / Payment Received**	
500-unit laptop deployment — PO received, dispatching in batches	May '26 ✓
100-unit laptop order — full payment received, in production	May '26 ✓
▸ **HOT PIPELINE — 80% Conversion Applied**	
460 desktops + 920 monitors — pricing accepted, follow-up active	Jun '26
~800 laptops — outright purchase + rental mix, proposal active	Jun '26
150+ refurb units + accessories — proforma invoice issued	Jun '26
100+ refurb laptops — proposal submitted, awaiting sign-off	Jun '26
~150 multi-location device deployment — proposal submitted	Q1 FY27
~6,000 unit end-to-end service engagement	Q2–Q3 FY27
▸ **WARM PIPELINE — Existing Customer Scale-ups, 35% Applied**	
~1300 unit repeat order — device refresh from prior engagement	Q2 FY27
~200–300 units — institutional deployment programme	Q2 FY27
500 higher-spec units — volume scale-up, existing relationship	Q2 FY27

Strategic Initiatives Underway

Actions, not forecasts

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The following initiatives are currently underway.

D2C Digital Channel

- Direct-to-consumer website now a primary revenue channel
- Active users surpassed 1 million monthly — organic traffic
- Ongoing UI/UX and conversion optimisation in progress
- Marketing automation platform live and operational

Institutional B2B Channel

- Active engagement with large corporates across BFSI, BPO, Retail, and other sectors
- Dedicated enterprise sales team operational and scaling
- Multiple Purchase Orders received and executed in H2 FY26
- Presence at key industry events to expand pipeline

Value-Added Services

- Beyond hardware: offering end-to-end IT lifecycle services to enterprise clients
- Formal engagements initiated for large-scale device refurbishment, data sanitisation, and asset lifecycle management
- Capital-light fee-based model — no inventory risk for the Company; high-margin revenue stream
- India's only 100% in-house component repair capability — display and motherboard level

Distribution Partnerships

- MOUs signed with established electronics distribution partners in South India
- Extends reach to Tier 2 and Tier 3 cities through partner store networks
- Active discussions for additional distribution partnerships in other regions
- B2R (Business-to-Retail) channel operational across select stores

Quality Credentials

- R2v3 Certification received — placing Company among top 5 refurbishers in India
- Enables direct engagement with large corporates and multinationals
- 10-step refurbishment process with AI-driven diagnostics operational
- 70+ quality checks with video-proof QC reports for enterprise clients

Cost & Operations

- Headcount rationalisation completed; operating fixed costs reduced ~46%
- Item Wizard automation: pre-procurement margin analysis tool operational
- Weekly inventory ageing review system implemented across all categories
- OTS closure with lending institution; interest cost trajectory declining

Remarks

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FY 2025-26 was a year of significant disruption and deliberate transformation. The following remarks outline where we stand and what has been done.

THE CHALLENGE	OUR RESPONSE
1 Exit of a major marketplace from the refurbished electronics category — our largest demand channel — causing an abrupt and material revenue disruption from Q1 FY26	✓ Built and stabilised multiple independent revenue channels including direct-to-consumer (D2C) website and institutional B2B — reducing single-channel dependency
2 Enterprises, while cost-conscious, remained cautious about adopting refurbished IT — concerns around quality consistency, warranty support, and serviceability needed to be systematically addressed	✓ Invested in trust infrastructure: R2v3 certification, 70+ quality checks, video-proof QC reports, on-site engineer support at delivery, 7,000+ pincode serviceability, and a Lifetime Buyback programme — making the enterprise case for refurbished undeniable
3 Operational cost structure built for a higher revenue base required deliberate and rapid rationalisation	✓ Headcount reduced ~37% initially; operating fixed costs brought down ~46% to sustainable levels aligned with the new operating model

The fundamentals of the business are intact. The disruption was channel-driven, not demand-driven. India's appetite for quality refurbished devices continues to grow.

Thank you

Q&A