S.J.S. Enterprises Limited
Sy. No 28/P16 of Agra Village and Sy No 85/P6
of B.M. Kaval Village, Kengeri Hobli,
Bangalore-560082.
P: +91 80 61940777 F: +91 80 28425110
Email: info@sjsindia.com, compliance@sjsindia.com

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CIN: L51909KA2005PLC036601
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November 04, 2026

To,

National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra – Kurla Complex, Bandra (E), Mumbai -400 051 **Symbol: SJS**	**BSE Limited** Corporate Relationship Department, 2nd Floor, New Trading Wing, Rotunda Building, P.J. Towers, Dalal Street, Mumbai – 400 001 **Scrip Code: 543387**

ISIN: INE284S01014

Dear Sir/Madam,

Subject: Outcome of the Board Meeting
[Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A and Part B of Schedule III to the Regulations]

In furtherance of our letter dated 28th October, 2026, informing about the Board Meeting scheduled on 04th November, 2026, the Board of Directors of S.J.S. Enterprises Limited ('**the Company'**) at their meeting held on 04th November, 2026 which commenced at 12:50 p.m. (IST) and concluded at 01:48 p.m. (IST), has *inter alia* considered and approved the following:

1. **Financial Results:**

   Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the unaudited standalone and consolidated financial results of the Company under IND-AS for the quarter and half year ended 30th September, 2026, accompanied by the respective Limited Review Reports issued by the Statutory Auditor of the Company (enclosed herewith).

2. **Approval of investment in SJS Display Electronics Private Limited ('SDEPL'), a Wholly Owned Subsidiary of the Company:**

   The Board of Directors has approved increasing the investment limit in SJS Display Electronics Private Limited ('SDEPL'), a wholly owned subsidiary of the Company, from ₹10,00,00,000 (Rupees Ten Crore only), as approved on August 06, 2026, to ₹50,00,00,000 (Rupees Fifty Crore only). The investment shall be made by way of subscription to share capital of SDEPL, in one or more tranches, subject to applicable laws.

3. **Granting of Inter-Corporate Loan to SJS Display Electronics Private Limited, a Wholly-owned Subsidiary of the Company:**

   Pursuant to Regulation 30 read with Part B of Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors has approved the grant of an inter-corporate loan up to of ₹50,00,00,000/- (Rupees Fifty Crore only) to

SJS Display Electronics Private Limited, a wholly-owned subsidiary of the Company, which may be disbursed in one or more tranches.

The loan agreement in this regard will be executed between the Company and SJS Display Electronics Private Limited in due course.

4. <u>Allotment of 6,750 Equity shares pursuant to exercise of vested Employee Stock options under 'SJS Enterprises – Employee Stock Option Plan 2021':</u>

Pursuant to Regulation 30 read with Schedule III to the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations"), read with Regulation 10(c) of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, ["SEBI (SBEBSE Regulations")], we wish to inform you that the Board of Directors has approved and allotted 6,750 Equity Shares of face value Rs. 10/- each towards the exercise of vested Employee Stock Options under 'SJS Enterprises – Employee Stock Option Plan 2021'.

Consequent to this allotment, the paid-up equity share capital of the Company stands increased from Rs. 32,24,95,290/- (consisting of 3,22,49,529 equity shares of face value of Rs. 10/- each) to Rs. 32,25,62,790/- (consisting of 3,22,56,279 equity shares of face value of Rs. 10/- each).

Disclosures pursuant to Regulation 10(c) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 are set out below:

S. No.	Particulars	Disclosure - ESOP 2021
1.	**Company Name and Address of Registered Office**	*S.J.S. Enterprises Limited* *Nos – 28/P16 Agra Village & 85/ P6 BM Kaval Village, Kengeri Hobli, Bangalore South 560082*
2.	**Name of the Stock Exchanges on which the Company's shares are listed**	*BSE Limited (BSE)* *National Stock Exchange of India Limited (NSE)*
3.	**Filing date of the statement referred in regulation 10(b) of the SEBI (SBEB) Regulations, with Stock Exchange**	*29th July 2024*
4.	**Filing Number, if any**	*BSE: 207442* *NSE: 43055*
5.	**Title of the Scheme pursuant to which shares are issued**	*SJS Enterprises – Employee Stock Option Plan 2021*
6.	**Kind of security to be listed**	*Equity shares*
7.	**Par value of the shares**	*Rs. 10/-*
8.	**Date of issue of shares**	*4th November, 2026*
9.	**Number of shares issued**	*6,750 equity shares*
10.	**Share Certificate No., if applicable**	*Not applicable*
11.	**Distinctive number of the shares, if applicable**	3,22,49,530 to 3,22,56,279

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S. No.	Particulars	Disclosure - ESOP 2021
12.	**ISIN Number of the shares if issued in Demat**	*INE284S01014*
13.	**Exercise price per share**	*6,000 equity shares @ Rs. 263.86/- per share* *750 equity shares @ Rs. 327.98/- per share*
14.	**Premium per share**	*Rs. 253.86/- per share on 6,000 Equity shares* *Rs. 317.98/- per share on 750 Equity shares*
15.	**Total Issued shares after this issue**	*3,22,56,279*
16.	**Total Issued share capital after this issue**	*32,25,62,790*
17.	**Details of any lock-in on the shares**	*Not applicable*
18.	**Date of expiry of lock-in**	*Not applicable*
19.	**Whether shares identical in all respects to existing shares if not, when will they become identical?**	*All equity shares of the Company allotted pursuant to exercise of stock options shall rank pari-passu with the existing equity shares of the Company*
20.	**Details of listing fees, if payable**	*Not applicable*

This intimation will also be made available on the website of the Company at https://www.sjsindia.com.

Kindly take our submissions made hereinabove on record.

Thank you,
Yours faithfully,
For S.J.S. Enterprises Limited

THABRAZ HUSHAIN W
Digitally signed by THABRAZ HUSHAIN W
Date: 2026.11.04 14:11:16 +05'30'

Thabraz Hushain W
Company Secretary & Compliance Officer
Membership No.: A51119

Encl: As mentioned above

S.R. BATLIBOI & CO. LLP
Chartered Accountants

4th Floor, Office 405
World Mark - 2, Asset No. 8
IGI Airport Hospitality District, Aerocity
New Delhi - 110 037, India
Tel : +91 11 4681 9500

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

Review Report to
The Board of Directors
S.J.S. Enterprises Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of S.J.S. Enterprises Limited (the "Holding Company") and its subsidiaries {the Holding Company and its subsidiaries (including corporate social responsibilities trust) together referred to as "the Group"}, for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors . 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities enumerated in Annexure -1

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

per Gaurav Kumar Gupta
Partner
Membership No.: 509101
UDIN: 26509101PWQKAM3106
Place: New Delhi
Date: November 04, 2026

Annexure-1

S. No.	Company Name
A) Subsidiaries	
1	SJS Decoplast Private Limited
2	Walter Pack Automotive Products India Private Limited
3	SJS Display Electronics Private Limited (w.e.f. August 31, 2026)
4	SJS Foundation (Corporate Social Responsibilities Trust)

S.R. BATLIBOI & CO. LLP
NEW DELHI

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

(Rs. in million except earning per equity share data)

	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income**						
	a) Revenue from operations	2,827.28	2,609.98	2,417.57	5,437.26	4,514.15	9,550.68
	b) Other income	62.60	52.86	44.78	115.46	72.89	176.28
	Total Income	**2,889.88**	**2,662.84**	**2,462.35**	**5,552.72**	**4,587.04**	**9,726.96**
2.	**Expenses**						
	a) Cost of materials consumed	1,287.24	1,150.76	1,034.04	2,438.00	2,014.34	4,144.99
	b) (Increase) / Decrease in inventories of finished goods and work-in-progress	(57.21)	(21.67)	29.12	(78.88)	(18.66)	(17.96)
	c) Employee benefits expense	272.35	264.51	251.82	536.86	503.50	1,046.41
	d) Finance costs	5.41	5.57	9.60	10.98	18.87	38.94
	e) Depreciation and amortization expense	108.97	117.53	138.35	226.50	256.95	539.79
	f) Other expenses	491.09	469.68	418.96	960.77	772.21	1,673.88
	Total Expenses	**2,107.85**	**1,986.38**	**1,881.89**	**4,094.23**	**3,547.21**	**7,426.05**
3	**Profit before exceptional item and tax (1-2)**	**782.03**	**676.46**	**580.46**	**1,458.49**	**1,039.83**	**2,300.91**
4.	**Exceptional item (Refer note 8)**	-	279.54	-	279.54	-	-
5.	**Profit before tax (3+4)**	**782.03**	**956.00**	**580.46**	**1,738.03**	**1,039.83**	**2,300.91**
6	**Tax expenses for the period / year**						
	a) Current tax	222.92	278.42	199.53	501.34	334.63	746.70
	c) Deferred tax	(24.14)	(66.63)	(51.76)	(90.77)	(73.65)	(163.75)
	Total tax expenses for the period / year	**198.78**	**211.79**	**147.77**	**410.57**	**260.98**	**582.95**
7	**Profit for the period / year (5-6)**	**583.25**	**744.21**	**432.69**	**1,327.46**	**778.85**	**1,717.96**
8	**Other comprehensive (loss) / income**						
	Item that will not be reclassified subsequently to profit or loss						
	(a) Remeasurement of defined benefit plans	(9.92)	4.52	6.35	(5.40)	(5.64)	18.08
	(b) Income tax relating to items that will not be reclassified to profit or loss	2.50	(1.14)	(1.61)	1.36	1.42	(4.55)
	Other comprehensive (loss) / income	**(7.42)**	**3.38**	**4.74**	**(4.04)**	**(4.22)**	**13.53**
9	**Total comprehensive income for the period / year (7+8)**	**575.83**	**747.59**	**437.43**	**1,323.42**	**774.63**	**1,731.49**
	Profit attributable to:						
	Owners of the Company	580.30	741.75	430.34	1,322.05	775.99	1,706.98
	Non-controlling interest (Refer note 9)	2.95	2.46	2.35	5.41	2.86	10.98
	Other comprehensive (loss) / income attributable to:						
	Owners of the Company	(7.49)	3.35	4.71	(4.14)	(4.16)	13.42
	Non-controlling interest (Refer note 9)	0.07	0.03	0.03	0.10	(0.06)	0.11
	Total comprehensive income / (loss) attributable to:						
	Owners of the Company	572.81	745.10	435.05	1,317.91	771.83	1,720.40
	Non-controlling interest (Refer note 9)	3.02	2.49	2.38	5.51	2.80	11.09
10	**Paid-up equity share capital (Face value of Rs. 10 per share)**	322.50	320.05	313.87	322.50	313.87	319.97
11	**Other equity**						8,358.80
12	**Earnings per share (Face value of Rs. 10 per share)**	Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised
	a) Basic (Rs.)	18.08	23.18	13.73	41.26	24.76	54.02
	b) Diluted (Rs.)	17.91	22.70	13.32	40.61	24.06	53.06

S.J.S. Enterprises Limited ★ Bangalore ★

S.R. Batliboi & Co. LLP, New Delhi
for Identification

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STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2026

(Rs. in million)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
A ASSETS		
Non-current assets		
Property, plant and equipment	2,196.69	1,357.83
Capital work-in-progress	131.07	596.65
Goodwill	1,744.33	1,744.33
Other intangible assets	543.03	594.62
Right-of-use assets	322.30	345.05
Financial assets		
(i) Investments	52.05	46.89
(ii) Loans	0.17	0.11
(iii) Other financial assets	98.21	60.20
(iv) Bank balances other than cash and cash equivalents	-	0.81
Deferred tax assets (net)	269.54	157.70
Income tax assets (net)	7.89	58.94
Other non-current assets	145.30	139.12
Total non-current assets	**5,510.58**	**5,102.25**
Current assets		
Inventories	988.93	858.91
Financial assets		
(i) Investments	3,058.60	2,239.07
(ii) Trade receivables	2,466.41	2,235.34
(iii) Cash and cash equivalents	344.22	250.41
(iv) Bank Balances other than (iii) above	24.21	24.46
(v) Loans	7.81	6.19
(vi) Other financial assets	19.46	5.02
Other current assets	131.38	101.16
	7,041.02	**5,720.56**
Assets held for sale (Refer Note 8)	-	298.46
Total current assets	**7,041.02**	**6,019.02**
Total assets	**12,551.60**	**11,121.27**
B EQUITY AND LIABILITIES		
Equity		
Equity share capital	322.50	319.97
Other equity	9,631.86	8,358.80
Equity attributable to owners of the Company	**9,954.36**	**8,678.77**
Non-controlling interests (Refer note 9)	-	131.68
Total equity	**9,954.36**	**8,810.45**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	68.35	92.29
(ii) Other financial liabilities	1.86	1.89
Provisions	78.67	64.22
Deferred tax liabilities (net)	129.94	110.25
Total non-current liabilities	**278.82**	**268.65**
Current liabilities		
Financial liabilities		
(i) Borrowings	108.34	76.80
(ii) Lease liabilities	58.87	63.45
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	271.10	248.61
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	770.51	662.29
(iv) Other financial liabilities	694.13	552.20
Other current liabilities	188.11	325.15
Provisions	86.06	67.74
Cuurrent tax liabilities (net)	141.30	45.93
Total current liabilities	**2,318.42**	**2,042.17**
Total liabilities	**2,597.24**	**2,310.82**
Total equity and liabilities	**12,551.60**	**11,121.27**

S.J.S. Enterprises Limited

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STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF YEAR PERIOD ENDED 30 SEPTEMBER 2026

(Rs. in million)

	Particulars	Six months period ended	
		30 September 2026 Unaudited	30 September 2025 Unaudited
A.	**Cash flow from operating activities**		
	Profit before tax	1,738.03	1,039.83
	Adjusted for:		
	Depreciation and amortization expense	226.50	256.95
	Share based payments	40.36	41.93
	Loss / (Profit) on sale and write off of property, plant and equipment	1.40	(0.72)
	Interest income	(45.06)	(16.33)
	Finance costs	10.98	18.87
	Unrealised foreign exchange gain (net)	9.47	(9.27)
	Unrealised gain on current investments measured at fair value through profit or loss	(38.07)	(25.07)
	Gain on sale of current investments	(14.00)	(4.20)
	Loss allowances on financial assets (net)	13.69	3.22
	Bad debt written off	0.51	0.83
	Exceptional items (refer note 8)	(279.54)	-
	Operating cash flows before working capital changes	**1,664.27**	**1,306.04**
	Adjustments for increase / decrease in operating assets and liabilities		
	(Increase) in trade receivables	(255.58)	(296.23)
	(Increase) in inventories	(130.02)	(96.11)
	(Increase) in loans	(1.68)	(0.80)
	(Increase) in other assets	(29.14)	(1.66)
	(Increase) in other financial assets	(25.91)	(13.01)
	Increase in trade payables	130.71	177.61
	Increase in other financial liabilities	102.42	61.40
	Increase in provisions	27.37	24.73
	Increase in other liabilities	(137.04)	150.48
	Cash generated from operating activities	**1,345.40**	**1,312.45**
	Income tax paid (net)*	(272.59)	(235.91)
	Net cash generated from operating activities (A)	**1,072.81**	**1,076.54**
B.	**Cash flow from investing activities**		
	Purchase of property, plant and equipment, Intangible assets and Capital work-in-progress	(488.56)	(416.35)
	Proceeds from assets held for sale (net of tax paid)	495.35	7.88
	Investment in mutual funds	(2,084.04)	(872.96)
	Proceeds from sale of mutual funds	1,800.98	467.36
	Investment in bonds and commercial paper and others	(935.24)	(272.99)
	Proceeds from maturity of bonds, commercial papers and others	450.85	146.72
	(Investment) / proceeds from maturity of term deposits and other deposits, net	1.06	(24.30)
	Interest received on loan and deposits	18.51	13.86
	Investment in Equity shares	(206.70)	(16.74)
	Net cash (used in) investing activities (B)	**(947.79)**	**(967.52)**
C.	**Cash flows from financing activities**		
	Proceeds from exercise of share options	91.38	23.48
	Proceeds / (repayment) of borrowings (net)	31.54	(3.90)
	Repayment of lease liabilities	(38.75)	(33.28)
	Interest paid	(4.21)	(12.12)
	Dividend paid	(112.02)	(78.33)
	Net cash (used in) financing activities (C)	**(32.06)**	**(104.15)**
	Net increase in cash and cash equivalents (A+ B+ C)	92.96	4.87
	Cash and cash equivalents at the beginning of the year	250.41	170.02
	Effects of exchange rate gain on cash and cash equivalents	0.85	0.44
	Cash and cash equivalents at the end of the year	**344.22**	**175.33**

*Total Tax outflow for the period Rs. 355.24 million (Previous period - Rs. 235.91 million)

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NOTES:

1. The above statement of unaudited consolidated financial results ('the Statement') of S.J.S. Enterprises Limited ("the Company") and its subsidiaries {the Company and its subsidiaries (including corporate social responsibilities trust) together referred to as "the Group"} have been prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The Statement of the Group for the quarter and six months ended 30 September 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 04 November 2026. The Statement has also been reviewed by the Statutory Auditors. The Statutory Auditors' review report, along with the Statement, is being filed with the National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE"), and is also be available on the Company's website at www.sjsindia.com.

3. The unaudited consolidated financial results include the results of the following entities:

   a. SJS Decoplast Private Limited ("SDPL")
   b. Walter Pack Automotive Products India Private Limited ("WPI")
   c. SJS Foundation (Corporate Social Responsibility Trust)
   d. SJS Display Electronics Private Limited ("SDEPL") (w.e.f. 31 August 2026)

4. The Group has evaluated its operating segments in accordance with Ind AS 108 and has concluded that it is engaged in a single operating segment viz. manufacturing and selling of self-adhesive labels like automotive dials, overlays, badges and logos, in-mould products and automotive products for automotive, electronics and appliances industry and on the basis of decisions taken for allocation of resources by the Chief Operating Decision Makers (CODM) and the internal business reporting system for evaluation of operational results.

5. Information of unaudited standalone financial results of the Company in terms of Regulation 47(1)(b) of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

(Rs. in millions)

Sl. No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Revenue from Operations	1,579.35	1,455.32	1,453.06	3,034.67	2,690.28	5,647.39
2.	Profit before exceptional items and tax	533.65	477.54	434.04	1,011.19	799.29	1,753.84
3	Profit before tax	533.65	757.08	434.04	1,290.73	799.29	1,753.84
4	Net Profit after tax	397.71	597.39	323.19	995.10	596.32	1,319.71
5	Total comprehensive Income	389.93	599.75	327.70	989.68	593.89	1,329.17

S.J.S. Enterprises Limited Bangalore

S.R. Batliboi & Co. LLP, New Delhi

for Identification

S.J.S. Enterprises Limited
Sy. No 28/P16 of Agra Village and Sy No 85/P6
of B.M. Kaval Village, Kengeri Hobli,
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6. During the six months period ended 30 September 2026, the Company has made allotment of 2,52,750 Equity Shares of face value of Rs. 10 each to the employees of the Company and its subsidiary, pursuant to the 'SJS Enterprises – Employee Stock Option Plan 2021'.

7. During the six months period ended 30 September 2026, the Company has granted 26,500 Employee Stock Options exercisable into Equity shares of the Company of Rs.10/- (Rupees Ten Only) to the eligible employees of the Company, pursuant to the 'SJS Enterprises – Employee Stock Option Plan 2021'.

8. During the six months period ended 30 September 2026, the Company has sold one of its freehold land and building with a carrying value of Rs. 278.10 million and Rs. 20.36 million (net of depreciation), respectively on 15 June 2026 (classified as Assets held for sale in previous years), for a net consideration of Rs. 578 million. Consequently, net income of Rs. 279.54 million has been recognized as an "Exceptional Item".

9. During the quarter ended 30 September 2026, the Company has acquired 34,661 equity shares (entire non-controlling stake of 9.90%) of Walter Pack Automotive Products India Private Limited, a subsidiary of the Company, from Mr. Roy Mathew for a consideration of Rs. 199.22 million. Consequent to the said acquisition, Walter Pack Automotive Products India Private Limited has become a wholly owned subsidiary of the Company i.e. 10 August 2026.

10. During the quarter ended 30 September 2026, the Company has incorporated a wholly owned subsidiary, SJS Display Electronics Private Limited, on 31 August 2026. Subsequently, on 30 September 2026, the Company has made an investment of Rs. 50 million in the equity shares of the said subsidiary.

For and on behalf of Board of Directors

K A Joseph
Managing Director
DIN: 00784084

S.J.S. Enterprises Limited ★ Bangalore ★

Place: Bengaluru
Date: 04 November 2026

S.R. Batliboi & Co. LLP, New Delhi

for Identification

S.R. BATLIBOI & CO. LLP
Chartered Accountants

4th Floor, Office 405
World Mark - 2, Asset No. 8
IGI Airport Hospitality District, Aerocity
New Delhi - 110 037, India
Tel : +91 11 4681 9500

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
S.J.S. Enterprises Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of S.J.S. Enterprises Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 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").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

per Gaurav Kumar Gupta
Partner
Membership No.: 509101
UDIN: 26509101NOJFDC1357
Place: New Delhi
Date: November 04, 2026

S.R. BATLIBOI & CO. LLP ★ NEW DELHI ★

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

(Rs. in million except per equity share data)

Sl no	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income**						
	a) Revenue from operations	1,579.35	1,455.32	1,453.06	3,034.67	2,690.28	5,647.39
	b) Other income	59.97	49.63	36.35	109.60	60.81	200.56
	Total income	**1,639.32**	**1,504.95**	**1,489.41**	**3,144.27**	**2,751.09**	**5,847.95**
2.	**Expenses**						
	a) Cost of materials consumed	615.14	526.55	602.06	1,141.69	1,100.25	2,197.67
	b) (Increase) / Decrease in inventories of finished goods and work-in-progress	(21.49)	2.86	(46.88)	(18.63)	(75.33)	(66.76)
	c) Employee benefits expense	172.63	168.58	165.20	341.21	338.91	665.48
	d) Finance costs	3.65	3.55	4.73	7.20	7.99	14.97
	e) Depreciation and amortization expense	49.05	49.01	69.60	98.06	118.95	259.06
	f) Other expenses	286.69	276.86	260.66	563.55	461.03	1,023.69
	Total expenses	**1,105.67**	**1,027.41**	**1,055.37**	**2,133.08**	**1,951.80**	**4,094.11**
3.	**Profit before exceptional item and tax (1-2)**	**533.65**	**477.54**	**434.04**	**1,011.19**	**799.29**	**1,753.84**
4.	**Exceptional item (Refer note 6)**	-	279.54	-	279.54	-	-
5.	**Profit before tax (3+4)**	**533.65**	**757.08**	**434.04**	**1,290.73**	**799.29**	**1,753.84**
6.	**Tax expenses for the period / year**						
	a) Current tax	158.44	220.40	152.30	378.84	250.54	532.73
	b) Deferred tax	(22.50)	(60.71)	(41.45)	(83.21)	(47.57)	(98.60)
	Total tax expense for the period / year	**135.94**	**159.69**	**110.85**	**295.63**	**202.97**	**434.13**
7.	**Net profit for the period / year (5-6)**	**397.71**	**597.39**	**323.19**	**995.10**	**596.32**	**1,319.71**
8.	**Other comprehensive income / (loss)**						
	Item that will not be reclassified to profit or loss						
	(a) Remeasurement (loss) / gain of defined benefit plans	(10.41)	3.16	6.02	(7.25)	(3.25)	12.64
	(b) Income tax relating to items that will not to be reclassified to profit or loss	2.63	(0.80)	(1.51)	1.83	0.82	(3.18)
	Net other comprehensive income / (loss) not to be reclassified to profit or loss	**(7.78)**	**2.36**	**4.51**	**(5.42)**	**(2.43)**	**9.46**
9.	**Total comprehensive income for the period / year (7+8)**	**389.93**	**599.75**	**327.70**	**989.68**	**593.89**	**1,329.17**
10.	**Paid-up equity share capital (face value of Rs. 10 per share)**	322.50	320.05	313.87	322.50	313.87	319.97
11.	**Other equity (excluding revaluation reserve as per the last audited Balance sheet)**						7,426.42
12.	**Earnings per equity share (face value of Rs. 10 per share)**	Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised
	a) Basic (Rs.)	12.40	18.67	10.31	31.06	19.03	41.76
	b) Diluted (Rs.)	12.21	18.28	10.01	30.57	18.49	41.02

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STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIBILITIES AS AT 30 SEPTEMBER 2026

(Rs. in million)

	Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
A	**ASSETS**		
	Non-current assets		
	Property, plant and equipment	918.61	857.16
	Capital work-in-progress	118.64	102.59
	Goodwill	39.51	39.51
	Other intangible assets	7.26	7.91
	Right-of-use assets	134.59	143.22
	Financial assets		
	i. Investments	3,320.51	3,065.89
	ii. Other financial assets	28.68	29.34
	Income tax assets (net)	7.89	58.94
	Deferred tax assets (net)	177.23	92.19
	Other non-current assets	105.43	69.42
	Total non-current assets	**4,858.35**	**4,466.17**
	Current assets		
	Inventories	556.99	503.14
	Financial assets		
	i. Investments	2,898.36	2,190.36
	ii. Trade receivables	1,495.14	1,336.54
	iii. Cash and cash equivalents	253.76	186.72
	iv. Bank balance other than (iii) above	13.13	13.08
	v. Loans	6.47	5.41
	vi. Other financial assets	24.98	19.98
	Other current assets	99.86	59.50
		5,348.69	**4,314.73**
	Assets held for sale (refer note 6)	-	298.46
	Total current assets	**5,348.69**	**4,613.19**
	Total assets	**10,207.04**	**9,079.36**
B	**EQUITY AND LIABILITIES**		
	Equity		
	Equity share capital	322.50	319.97
	Other equity	8,433.29	7,426.42
	Total equity	**8,755.79**	**7,746.39**
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	i. Lease liabilities	51.53	59.60
	ii. Other financial liabilities	1.86	1.89
	Provisions	40.58	29.23
	Total non-current liabilities	**93.97**	**90.72**
	Current liabilities		
	Financial liabilities		
	i. Borrowings	108.34	76.80
	ii. Lease liabilities	15.80	15.13
	iii. Trade payables		
	a) total outstanding dues of micro enterprises and small enterprises	137.79	148.18
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	382.66	299.79
	iv. Other financial liabilities	442.45	354.56
	Other current liabilities	134.25	299.01
	Provisions	50.70	33.84
	Current tax liabilities (net)	85.29	14.94
	Total current liabilities	**1,357.28**	**1,242.25**
	Total liabilities	**1,451.25**	**1,332.97**
	Total equity and liabilities	**10,207.04**	**9,079.36**

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STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR PERIOD ENDED 30 SEPTEMBER 2026

(Rs. in million)

Particulars	Six months period ended	
	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)
A. Cash flows from operating activities		
Profit before tax	1,290.73	799.29
Adjusted for:		
Depreciation and amortization expense	98.06	118.95
Share based payments	34.17	35.34
Loss on sale and write off of property, plant and equipment	1.40	1.78
Interest income	(43.68)	(15.24)
Finance costs	7.20	7.99
Unrealised foreign exchange gain (net)	9.49	(8.58)
Unrealised gain on current investments measured at fair value through profit or loss	(38.07)	(25.07)
Gain on sale of current investments	(13.11)	(2.62)
Loss allowances on financial assets, net	12.56	-
Bad debt written off	0.51	0.81
Liabilities no longer required, written back	-	(1.73)
Exceptional items (refer note 6)	(279.54)	-
Operating cash flows before working capital changes	**1,079.72**	**910.92**
Adjustments for increase / decrease in operating assets and liabilities		
(Increase) in trade receivables	(181.94)	(323.34)
(Increase) in inventories	(53.85)	(130.09)
(Increase) in loans	(1.06)	(0.84)
(Increase) / Decrease in other assets	(39.43)	5.72
Decrease / (Increase) in other financial assets	27.02	(2.72)
Increase in trade payables	72.41	207.91
Increase in other financial liabilities	86.11	42.64
Increase in provisions	20.97	21.06
(Decrease) / Increase in other liabilities	(164.76)	123.28
Cash generated from operating activities	**845.19**	**854.54**
Income tax paid (net)*	(172.11)	(156.62)
Net cash generated from operating activities (A)	**673.08**	**697.92**
B. Cash flows from investing activities		
Purchase of property, plant and equipment, Intangible assets and Capital work-in-progress	(201.32)	(191.20)
Proceeds from sale of property, plant and equipment	0.75	5.37
Proceeds from sale of assets held for sale (net of tax paid)	495.35	-
Investment in mutual funds	(1,942.21)	(772.96)
Proceeds from sale of mutual funds	1,769.79	397.36
Investment in bonds, commercial papers and others	(935.24)	(272.99)
Proceeds from maturity of bonds, commercial papers and others	450.85	146.72
(Investment) / proceeds from maturity of term deposits and other deposits, net	(0.06)	10.63
Interest received on loan and deposits	15.53	7.68
Investment in equity shares	(256.93)	-
Net cash (used in) investing activities (B)	**(603.49)**	**(669.39)**
Cash flows from financing activities		
Proceeds from exercise of share options	91.38	23.49
Proceeds / (repayment) of borrowings (net)	31.54	30.59
Dividend paid	(112.02)	(78.33)
Interest paid	(3.80)	(2.14)
Repayment of lease liabilities	(10.50)	(10.50)
Net cash flow from / (used in) financing activities (C)	**(3.40)**	**(36.89)**
Net increase in cash and cash equivalents (A+ B+ C)	66.19	(8.36)
Cash and cash equivalents at the beginning of the year	186.72	127.68
Effects of exchange rate gain on cash and cash equivalents	0.85	0.44
Cash and cash equivalents at the end of the year	**253.76**	**119.76**

*Total Tax outflow for the period Rs. 254.76 million (Previous period - Rs. 156.62 million)

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NOTES:

1. The above statement of unaudited standalone financial results ('the Statement') of S.J.S. Enterprises Limited ("the Company") have been prepared in accordance with applicable accounting standards i.e., Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The Statement of the Company for the quarter and six months ended 30 September 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 04 November 2026. The Statement has also been reviewed by the Statutory Auditors. The Statutory Auditors' review report, along with the Statement, is being filed with the National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE"), and is also be available on the Company's website at www.sjsindia.com.

3. The Company has evaluated its operating segments in accordance with Ind AS 108 and has concluded that it is engaged in a single operating segment viz. manufacturing and selling of self-adhesive labels like automotive dials, overlays, badges and logos for automotive, electronics and appliances industry and on the basis of decisions taken for allocation of resources by the Chief Operating Decision Makers (CODM) and the internal business reporting system for evaluation of operational results.

4. During the six months period ended 30 September 2026, the Company has made allotment of 2,52,750 Equity Shares of face value of Rs. 10 each to the employees of the Company and its subsidiary, pursuant to the 'SJS Enterprises – Employee Stock Option Plan 2021'.

5. During the six months period ended 30 September 2026, the Company has granted 26,500 Employee Stock Options exercisable into Equity shares of the Company of Rs.10/- (Rupees Ten Only) to the eligible employees of the Company, pursuant to the 'SJS Enterprises – Employee Stock Option Plan 2021'.

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For and on behalf of Board of Directors

K A Joseph
Managing Director
DIN: 00784084

Place: Bengaluru
Date: 04 November 2026

S.S. Kothari Mehta & Co. LLP, New Delhi
for Identification

S.J.S. Enterprises Limited Bangalore