Jupiter Industries & Leasing Ltd.

209, Maker Bhavan III,
21, New Marine Lines, Mumbai – 400 020.
Tel. : 22089666 Cable : JUPIPORTS
CIN : L65910MH1984PLC032015

12th November, 2026

To,
BSE Limited,
Listing Compliance Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir,

Re: **Scrip Code: 507987**

Sub: **Outcome of Board Meeting held on 12th November, 2026**

This is to inform that pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors of the Company at its meeting held today i.e. 12th November, 2026 considered and approved the Unaudited Financial Results, along with the 'Limited Review Report' from the Statutory Auditors thereon for the quarter and half year ended 30th September, 2026. Enclosed herewith is a copy of the same.

The said meeting commenced at 03:00 P.M. and concluded at 04.00 P.M.

Thanking you,

Yours faithfully,
For **JUPITER INDUSTRIES & LEASING LIMITED**

Hemant Damodardas Shah
Digitally signed by Hemant Damodardas Shah
Date: 2026.11.12 17:30:42 +05'30'

HEMANT D. SHAH
Managing Director
DIN: 02303535

Encl: As above

NNK & Co.
Chartered Accountants

cannk.mumbai@gmail.com | 7878429557 / 8104342984 | https://nnkco.com/

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Jupiter Industries and Leasing Limited for the quarter ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of
Jupiter Industries & Leasing Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Jupiter Industries and Leasing Limited ("the Company") for the quarter ended September 30, 2026, ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement which is the responsibility of the Company's Management and approved by its Board of Directors in their meeting held on November 12, 2026 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued there under and other recognised accounting practices and policies generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Basis of Qualification
The Company has not provided interest on outstanding bank loan and other payables up to the quarter ended September 30, 2026, aggregating to Rs. 22,382.80 lakhs which includes for the quarter ended September 30, 2026, of Rs. 982.21 lakhs, in terms of the order of the Mumbai Debts Recovery Tribunal - 1 dated October 8, 2002. The said bank has assigned its loan to Green Malabar Finance Venture Ltd. Refer Note Nos. 2 & 3 of Statement of Financial Result for the Quarter ended September 30, 2026.

Material Uncertainty Related to Going Concern
We draw attention to Note 4 of the accompanying Statement to the following:

The financial statements for the quarter ended September 30, 2026, have been prepared assuming the Company will continue as a going concern. The Company's losses, erosion of net worth, and the insufficient cash flow from operations to meet its obligations raise a doubt about its ability to continue as a going concern in the normal course of business. Despite the foregoing, the Management is of the view that the entity is a going concern.

Our opinion is not modified in respect of this matter.

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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the applicable Indian Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For N N K & Co.
Chartered Accountants
FRN: 143291W

NIKITA RAJENDRAKUMAR LALWANI

Digitally signed by NIKITA RAJENDRAKUMAR LALWANI
Date: 2026.11.12 17:38:31 +05'30'

CA Nikita Lalwani
(Partner)
MRN: 131875

UDIN: 26131875FPPQRW2861

Date: 12-11-2026
Place: Mumbai

JUPITER INDUSTRIES & LEASING LIMITED

Regd. Office : 209 Maker Bhavan III, 21 New Marine Lines, Mumbai - 400 020.

(CIN No.: L65910MH1984PLC032015)

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026

(Rs.in lakhs)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue:-						
1.	Net Sales / Income from Operations	-	-	-	-	-	-
2.	Other Income	-	-	-	-	-	-
3.	**Total Income from Operations**	-	-	-	-	-	-
4.	**Expenses:-**						
	Consumption of Raw Materials	-	-	-	-	-	-
	Change in Inventories	-	-	-	-	-	-
	Employees Benefits Expenses	0.66	0.44	0.40	1.10	0.40	1.94
	Finance Cost	-	-	-	-	-	-
	Depreciation & Other Amortization	-	-	-	-	-	-
	Other Expenditure	1.44	1.37	1.24	2.82	2.45	5.98
	Total Expenditure:-	2.10	1.81	1.64	3.92	2.85	7.92
5.	**Profit/ (Loss) from Operations before exceptional and extraordinary items and tax**	**(2.10)**	**(1.81)**	**(1.64)**	**(3.92)**	**(2.85)**	**(7.92)**
6.	Exceptional Items	-	-	-	-	-	-
7.	**Profit/ (Loss) from Ordinary Activities before extraordinary items & tax**	**(2.10)**	**(1.81)**	**(1.64)**	**(3.92)**	**(2.85)**	**(7.92)**
8.	Extraordinary Items	-	-	-	-	-	-
9.	**Profit/ (Loss) from Operations before tax**	**(2.10)**	**(1.81)**	**(1.64)**	**(3.92)**	**(2.85)**	**(7.92)**
10.	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
11.	**Profit/ (Loss) for the period**	**(2.10)**	**(1.81)**	**(1.64)**	**(3.92)**	**(2.85)**	**(7.92)**
12.	**Other Comprehensive Income (OCI)**						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
13.	**Total Comprehensive Income for the period (11-12)**	**(2.10)**	**(1.81)**	**(1.64)**	**(3.92)**	**(2.85)**	**(7.92)**
14.	Paid-up Equity Share Capital	100.00	100.00	100.00	100.00	100.00	100.00
15.	Reserves excluding Revaluation Reserve	-	-	-	-	-	(323.36)
16.	**Earning per Share (in Rs. Not annualized)**						
	- Earning per Share - Basic & Diluted	(0.21)	(0.18)	(0.16)	(0.39)	(0.29)	(0.79)
	(calculated as per earning before exceptional items)						





Notes:

1. The above results have been approved and taken on record by the Board of Directors at the Meeting held on 12.11.2026 The financial results for the quarter ended 30.09.2026 have been subjected to a limited review by the statutory auditors and the report thereon is modified.

2. Green Malabar Finance Ventures Limited, the alleged assignee of the debt due and payable to Canara Bank has vide an alleged Deed of Assignment dated 27.07.2018 assigned the debt to one Capri Global Capital Limited who has thereafter assigned the said debt vide an alleged Deed of Assignment dated 06.08.2018 to one Alchemist Asset Reconstruction Company Limited, as trustee for the Alchemist XXXVI Trust.

3. Their is a contingent liability towards the debts (in Point 2 above) that has been worked out to Rs.22,382.80 lakhs for the period from 10.09.1997 to 30.09.2026. Unprovided interest and other payables for the quarter and half year ended 30.09.2026 is Rs.982.21 lakhs and Rs. 1,910.13 lakhs respectively (Previous quarter and half year ended 30.09.2025 is Rs.825.67 lakhs and Rs. 1,603.78 lakhs respectively).

4. The Company's ability to continue as a going concern basis inspite of the accumulated losses, erosion in net worth, insufficient cash flows from operations is dependent upon the infusion of funds for its operations. The Company is planning to take various measures in terms of arranging resources to gain more time for the business to recover. In view of the above, the financial statements have been prepared on a going concern basis.

5. There is no business activity in the Company during the current financial year or in the preceding financial year. Hence, Segment Reporting as required as per Ind AS -108 is not applicable.

For N N K & Co.
Chartered Accountants
Firm Registration No: 143291W

NIKITA RAJENDRAKUMAR LALWANI
Digitally signed by NIKITA RAJENDRAKUMAR LALWANI
Date: 2026.11.12 17:39:55 +05'30'

CA Nikita Lalwani
Partner
Membership Number: 131875
UDIN: 26131875FPPQRW2861
Place : Mumbai

For **Jupiter Industries & Leasing Ltd.**

Hemant Damodardas Shah
Digitally signed by Hemant Damodardas Shah
Date: 2026.11.12 17:32:49 +05'30'

Hemant D. Shah
Managing Director
DIN: 02303535

JUPITER INDUSTRIES & LEASING LIMITED

Regd. Office : 209 Maker Bhavan III, 21 New Marine Lines, Mumbai - 400 020.

(CIN No. L65910MH1984PLC032015)

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs.in lakhs)

Sr. No	Particulars	Half Year ended as at 30.09.2026 (Unaudited)	Previous Year ended as at 31.03.2026 (Audited)
	ASSETS		
1	**Non-current assets**		
	(a) Property, plant and equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Intangible assets	-	-
	(d) Financial assets	-	-
	Investments	-	-
	Long-term loans and advances	-	-
	Other financial assets	-	-
	(e) Other non-current assets	-	-
	Total non-current assets	-	-
2	**Current Assets**		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	Investments	-	-
	Trade receivables	-	-
	Cash and cash equivalents	0.35	0.33
	Bank Balances other than Cash and cash equivalents	0.19	0.19
	Other financial assets	-	-
	(c) Other current assets	2.23	-
	Total current assets	**2.77**	**0.52**
	TOTAL ASSETS	**2.77**	**0.52**
3	**EQUITY AND LIABILITIES**		
	(a) Equity Share capital	100.00	100.00
	(b) Other equity	(327.28)	(323.36)
	Total Equity	**(227.28)**	**(223.36)**
	Liabilities		
4	**Non-current liabilities**		
	(a) Financial liabilities	-	-
	Long term borrowings	-	-
	Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	**-**	**-**
5	**Current liabilities**		
	(a) Financial liabilities	-	-
	Borrowings	104.86	98.66
	Trade and other payables	1.67	1.70
	Other financial liabilities	123.52	123.52
	(b) Other current liabilities	-	-
	(c) Provisions	-	-
	Total of Current liabilities	**230.05**	**223.88**
	TOTAL EQUITY & LIABILITIES	**2.77**	**0.52**

For N N K & Co.
Chartered Accountants
Firm Registration No: 143291W
NIKITA RAJENDRAKUMAR LALWANI
Digitally signed by NIKITA RAJENDRAKUMAR LALWANI
Date: 2026.11.12 17:42:03 +05'30'

CA Nikita Lalwani
Partner
Membership Number: 131875
UDIN: 26131875FPPQRW2861
Place : Mumbai
Date : 12/11/2026

For **Jupiter Industries & Leasing Limited**
Hemant Damodardas Shah
Digitally signed by Hemant Damodardas Shah
Date: 2026.11.12 17:34:31 +05'30'

Hemant D. Shah
Managing Director
DIN: 02303535

JUPITER INDUSTRIES & LEASING LIMITED

Regd Office: 209, Maker Bhavan III, 21 New Marine Lines, Mumbai - 400 020.
CIN No.: L65910MH1984PLC032015

Cash Flow Statement For The Quarter and Half Year Ended 30th September, 2026

		Half Year Ended 30.09.2026 (Rs. in lakhs)	Year Ended 31.03.2026 (Rs. in lakhs)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit/ (Loss) before tax as per Statement of Profit & Loss	(3.92)	(7.92)
	Operating Profit/ (Loss) before Working Capital Changes	(3.92)	(7.92)
	Adjustments for:		
	a) (Increase)/ decrease in other current assets	(2.23)	-
	b) Increase/ (decrease) in trade and other payables	(0.03)	0.36
	Cash (used in) operations	(6.18)	(7.56)
	Net cash (used in) operating activities	(6.18)	(7.56)
B	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from unsecured loans (Net)	6.20	7.65
	Net cash from financing activities	6.20	7.65
	Net increase/ (decrease) in cash and cash equivalents (A+B)	0.02	0.09
	Cash and Cash Equivalents (Opening Balance)	0.33	0.24
	Cash and Cash Equivalents (Closing Balance)	0.35	0.33
	Net increase/ (decrease) as disclosed above	0.02	0.09

Notes:

1.Brackets indicate a cash outflow or deduction.

2.Components of cash and cash equivalents (closing):

	As at 30.09.2026 (Rs. in lakhs)	As at 31.03.2026 (Rs. in lakhs)
Cash on Hand	0.22	0.26
Balance with Banks: In Current Account	0.13	0.07
	0.35	0.33

As per our report of even date

For N N K & Co.
Chartered Accountants
Firm Registration No: 143291W
NIKITA RAJENDRAKUMAR LALWANI
Digitally signed by NIKITA RAJENDRAKUMAR LALWANI
Date: 2026.11.12 17:44:03 +05'30'

CA Nikita Lalwani
Partner
Membership Number: 131875
UDIN: 26131875FPPQRW2861
Place : Mumbai
Date : 12/11/2026

For and on behalf of the Board of Directors

For **Jupiter Industries & Leasing Ltd.**
Hemant Damodardas Shah
Digitally signed by Hemant Damodardas Shah
Date: 2026.11.12 17:34:52 +05'30'

Hemant D. Shah
Managing Director
DIN:02303535

Jupiter Industries & Leasing Ltd.

209, Maker Bhavan III,
21, New Marine Lines, Mumbai – 400 020.
Tel. : 22089666 Cable : JUPIPORTS
CIN : L65910MH1984PLC032015

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted alongwith Annual Unaudited Financial Results - (Standalone and Consolidated separately)

(Rs. in lakhs)

Statement on Impact of Audit Qualifications for the Quarter & Half Year ended 30th September, 2026 (for audit report with modified opinion) submitted alongwith Uuaudited Financial Results - (Standalone and Consolidated separately)				
I.	**Sr. No.**	**Particulars**	**Audited Figures (as reported before adjusting for qualifications)**	**Adjusted Figures (audited figures after adjusting for qualifications)**
	1.	Turnover / Total income	-	-
	2.	Total Expenditure	3.92	22,399.27
	3.	Net (Loss)	(3.92)	(22,399.27)
	4.	Earnings Per Share	(0.39)	(2,239.93)
	5.	Total Assets	2.77	2.77
	6.	Total Liabilities	230.05	22,625.40
	7.	Net Worth	(227.28)	(22,622.63)
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	**Audit Qualification (each audit qualification separately):**			
	a.	Details of Audit Qualification:	(i) The Company has not provided interest aggregating to Rs. 22,395.35 lakhs on borrowings in terms of the order of Mumbai DRT – 1. (ii) Non confirmation of the balances of the above.	
	b.	Type of Audit Qualification:	Qualified opinion	
	c.	Frequency of Qualification:	It is appearing since 1997-1998	
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Refer Independent Auditors Report on Financial Results, pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015.	
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	NA	
III.	**Signatories:**			
	☐	**Managing Director**	Hemant Damodardas Shah — Digitally signed by Hemant Damodardas Shah Date: 2026.11.12 17:35:08 +05'30'	
	☐	**Statutory Auditor**	NIKITA RAJENDRAKUMAR LALWANI — Digitally signed by NIKITA RAJENDRAKUMAR LALWANI Date: 2026.11.12 17:46:04 +05'30'	

Place: Mumbai
UDIN: 26131875FPPQRW2861
Place : Mumbai
Date : 12/11/2026

NNK & CO. MUMBAI FRN-143291W CHARTERED ACCOUNTANTS

JUPITER INDUSTRIES & LEASING LTD. MUMBAI