Date: 22nd July, 2026

To,
The Secretary,
Department of Corporate Services,
BSE Limited
Phiroze, Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001, MH

BSE Code: 544805

Dear Sir/Madam

Subject: Outcome of Board Meeting U/r 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to bring to your kind notice that a meeting of the Board of Directors was held today i.e. Wednesday, 22nd July, 2026 as required under Regulation 30 (Schedule III Part A(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 33 of the SEBI [Listing obligations and Disclosure Requirements) Regulations 2015, as amended from time to time, please note that the Board of Directors of the company in its meeting held today has considered and approved the following:

1. The Annual Audited Standalone Financial Results for the half and year ended on March 31, 2026 along with the Auditor's Report with Unmodified Opinion on Financial Results of the Company issued by M/s. S V J K and Associates (Firm Registration Number:135182W), Statutory Auditor for the half and year ended on March 31, 2026.

2. Appointment of M/s. G R Shah & Associates as the Secretarial Auditors to conduct the Secretarial Audit of the Company for Financial Year 2025-26 and 2026-27.

3. Appointment of M/s. N. N. Kapuriya & Co, Chartered Accountants (FRN: 0153371W) as the Internal Auditor of the Company for Financial Year 2025-26 and 2026-27.

The details as required under Regulation 30 of SEBI (Listing Obligations and 'Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 w.r.t. Appointment of Secretarial and Internal Auditors of listed entity are enclosed in "Annexure I" and "Annexure II".

The meeting of Board of Directors commenced at 05:00 P.M. and closed at around 06:45 P.M.

Kindly take note of the same and update record of the Company accordingly.

Thanking you

Yours truly,

For, JIVIAL INDUSTRIES LIMITED

CHOVATIYA ANAND JITENDRABHAI

Digitally signed by CHOVATIYA ANAND JITENDRABHAI
DN: c=IN, o=Personal, postalCode=360002, l=Rajkot, st=Gujarat, street=JAYNATH MASTER SOCIETY MAIN ROAD Rajkot Gujarat India 360002 OPP. AMRUTDHARA APPARTMENT, title=4406, 2.5.4.20=cdf848079b852e7222c5059a7ecbdf290a8883d85f93139720eb0be735b28b56, serialNumber=4316b0afb0fd4e5258b726f7dddf3c09d7161425765ef7fbecba1d8df3388d6c, email=Chovatiyaanand25@gmail.com, cn=CHOVATIYA ANAND JITENDRABHAI
Date: 2026.07.22 19:41:03 +05'30'

Anand Jitendrabhai Chovatiya
Managing Director
DIN: 09212897

Jivial RAILING

Annexure I

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026		
A	**Details which a listed entity needs to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations**	
7	**Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer:**	
Sr. No.	**Details of Events**	**Information of Such Events**
1	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~;	The Board on recommendation of Audit Committee has appointed M/s. G R Shah & Associates, Practicing Company Secretaries as the Secretarial Auditor of the Company to conduct the Secretarial Audit for Financial Year 2025-26 and 2026-27.
2.	Date of appointment/~~cessation~~ (as applicable) & term of appointment;	22nd July, 2026
3.	Brief Profile (in case of appointment)	**Name of Secretarial Auditor:** M/s. G R Shah & Associates, Practicing Company Secretaries. **Field of Experience:** **Mr. Gaurang Shah**, Proprietor of **M/s. G. R. Shah & Associates, Practicing Company Secretaries, Ahmedabad**, possesses **more than a decade of rich professional experience** in the areas of corporate laws, legal and regulatory compliance, secretarial compliances, ROC matters under the Companies Act, 2013, listing and SEBI compliances, corporate governance, secretarial audits, FEMA compliances, management consultancy, compliance reporting, and advisory services.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Annexure II

Disclosure of Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026		
A	**Details which a listed entity needs to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations**	
7	**Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer:**	
Sr. No.	**Details of Events**	**Information of Such Events**
1	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~;	The Board on recommendation of Audit Committee has appointed M/s. N. N. Kapuriya & Co, Chartered Accountants (Firm Registration No.: 0153371W) as the Internal Auditor of the Company For the Financial Year 2025-26 and 2026-27.
2.	Date of appointment/~~cessation~~ (as applicable) & term of appointment;	22nd July, 2026
3.	Brief Profile (in case of appointment)	**Name of Internal Auditor:** M/s. N. N. Kapuriya & Co, Chartered Accountants. **Firm Registration No.:** 0153371W **Field of Experience:** M/s N. N. Kapuriya & Co is a multidisciplinary firm that specializes in auditing, Financial Reporting, Internal Controls and Audit across business functions, Statutory Compliances.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Independent auditor's report on audit of annual financial results of Jivial Industries Limited Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Jivial Industries Limited

1. Opinion

We have audited accompanying "Statement of Financial Results for the year ended March 31, 2026" of **JIVIAL INDUSTRIES LIMITED** ("the Company"), 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") including relevant circulars issued by the Securities and Exchange Board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us these financial results:

i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in Accounting Standards specified under Section 133 of the companies Act 2013 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year then ended.

2. Basis for Opinion on the Audited Financial Results for the year ended March 31, 2026

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibility under those Standards are further described in Auditor's Responsibility for the Audit of the financial statements section of our report. We are independent of the company in accordance of with code of ethics issued by ICAI together with the independence requirement that are relevant to our audit of financial statement under the provisions of the Act and the rule made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter (EOM)

We draw attention that the company was listed on 01st July, 2026, on Bombay Stock Exchange's SME Platform subsequent to the reporting period. Our opinion is not modified in respect of this matter.

3. Management's and Those Charged with Governance Responsibilities for the Statement

This Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

4. Auditor's Responsibility for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

SVJK AND ASSOCIATES * CHARTERED ACCOUNTANTS * FRN : 135182W AHMEDABAD

- Identify and assess the risk of material misstatement of the financial statements, weather due to fraud or error, design and perform audit procedure responsive to those risk, and obtain evidence that us sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud for one resulting from error, as fraud may involve collusion, forgery, intentional, omission, misrepresentation, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of management'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 auditor's report to the related disclosures in the financial statements 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 auditor's 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, 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.

S V J K AND ASSOCIATES
FRN: 135182W
AHMEDABAD
CHARTERED ACCOUNTANTS

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 safeguards.

5. Other Matters

The Financial Results dealt with by this report have been prepared solely for the purpose of submission to the Stock Exchanges in accordance with the applicable regulatory requirements. These Financial Results have been derived from the audited Financial Statements of the Company for the year ended 31 March 2026, on which we have expressed an unmodified audit opinion. Accordingly, these Financial Results should be read in conjunction with the audited Financial Statements and our audit report thereon.

Our opinion is not modified in respect of above matters.

For, SVJK and Associates
Chartered Accountants
FRN: 135182W

SVJK AND ASSOCIATES
FRN: 135182W
AHMEDABAD
CHARTERED ACCOUNTANTS

CA Ankit Singhal
Partner
M. No.: 151324

Place: Ahmedabad
Date: 22nd July, 2026
UDIN: 26151324TDHCOZ3897

JIVIAL INDUSTRIES LIMITED

Shade No. A1/5, Road C, Beside Daynamatic Forge, Aji Gidc, Rajkot Aji Ind Estate, Rajkot, Gujarat, India, 360003
CIN : U28999GJ2021PLC123516 Email: info@jivialrailings.com
Website :- www.jivialrailings.com Phone :- +91-8469022953

Summarised Balance Sheet as at 31st March, 2026

	Particulars	Figures as at 31.03.2026 Audited	Figures as at 31.03.2025 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share Capital	331.00	331.00
	Reserves and Surplus	916.08	540.69
	Total Shareholder's funds	**1,247.08**	**871.69**
2	**Non-current liabilities**		
	Long-term Borrowings	73.54	33.18
	Deferred tax Liabilities (Net)	-	-
	Other Long term Liabilities	-	-
	Long-term Provisions	1.00	-
	Total Non-current liabilities	**74.54**	**33.18**
3	**Current liabilities**		
	Short-term Borrowings	23.68	5.00
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	143.15	35.53
	(ii) Total outstanding dues of Others	-	-
	Other Current Liabilities	59.91	44.68
	Short-term Provisions	71.24	35.26
	Total Current liabilities	**297.98**	**120.47**
	TOTAL EQUITY AND LIABILITIES	**1,619.60**	**1,025.34**
B	**ASSETS**		
1	**Non-current assets**		
	Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	137.98	58.40
	(ii) Intangible Assets	42.46	42.46
	(iii) Capital Work in progress	137.17	71.06
	Non-current Investments	-	-
	Deferred tax Assets (Net)	1.72	1.52
	Other Non-current Assets	89.71	89.71
	Total Non current assets	**409.04**	**263.15**
2	**Current assets**		
	Current Investments	-	-
	Inventories	664.15	468.73
	Trade Receivables	370.83	104.90
	Cash and Cash Equivalents	21.03	94.33
	Short-term Loans and Advances	89.02	31.43
	Other Current Assets	65.54	62.80
	Total current assets	**1,210.56**	**762.19**
	TOTAL ASSETS	**1,619.60**	**1,025.34**

For and on behalf of Board of Directors
JIVIAL INDUSTRIES LIMITED

JIVIAL INDUSTRIES LIMITED

DIRECTOR

Anand Jitendrabhai Chovatiya
Managing Director
DIN : 09212897

Date: 22nd July, 2026
Place: Rajkot

JIVIAL INDUSTRIES LIMITED

Shade No. A1/5, Road C, Beside Daynamatic Forge, Aji Gidc, Rajkot Aji Ind Estate, Rajkot, Gujarat, India, 360003

CIN : U28999GJ2021PLC123516 Email: info@jivialrailings.com

Website :- www.jivialrailings.com Phone :- +91-8469022953

Statement of Audited Results For the Year Ended on 31st March, 2026

(Rs. In Lakhs)

Sr. No	Particulars	Year Ended 31-03-2026 Audited	Year Ended 31-03-2025 Audited
I	Revenue from Operations	1,763.43	1,200.61
II	Other Income	10.27	6.17
III	**Total Revenue (I+II)**	**1,773.71**	**1,206.79**
IV	**Expenses**		
	a. Cost of materials consumed	1,208.26	722.07
	b. Purchase of Stock-in-Trade	-	-
	c. Changes in Inventories of finished goods,work in progress and stock-in-trade	(92.61)	(49.83)
	d. Employee benefit expenses	44.53	71.50
	e. Finance Cost	9.03	2.96
	f. Depreciation and amortisation Cost	24.11	19.67
	g. Other expenses	118.36	81.93
	Total Expenses (IV)	**1,311.68**	**848.30**
V	**Profit before Exceptional Items and Extraordinary Items and Tax (III-IV)**	**462.02**	**358.49**
VI	Exceptional items	-	-
VII	**Profit/(loss) before tax (V-VI)**	**462.02**	**358.49**
VIII	**Tax expense:**		
	a. Current tax Expense	82.69	62.76
	b. Short/(Excess) provision of tax for earlier years	4.14	0.87
	c. Deferred tax charge/(credit)	(0.20)	(1.42)
IX	**Profit after Tax (VII-VIII)**	**375.40**	**296.28**
X	**Earnings per share (face value of ₹ 10/- each):**		
	Basic (in ₹)	11.34	8.95
	Diluted (in ₹)	11.34	8.95

Notes:

1 The above audited financial statement for the year ended March 31, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 22nd July, 2026 and Statutory Auditors of the Company have carried out audit of the same.

2 The Company does not have more than one reportable segment in Terms of Accounting Standard 17: hence segmentwise reporting is not applicable

3 As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.

4 These financial results prepared in accordance with the recognition and measurement principles of. accounting standards (AS) prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India

5 During the Financial Year 2026-27, the Company successfully completed its Initial Public Offering ("IPO") comprising a Fresh Issue of 13,59,600 Equity Shares of face value of ₹10 each at a premium of ₹186 per Equity Share, aggregating to ₹26,64,81,600. The IPO also included an Offer for Sale of 2,32,600 Equity Shares by the Selling Shareholders. Pursuant to the IPO, the Equity Shares of the Company were listed on the SME Platform of BSE Limited on July 1, 2026.

6 Earning per shares is calculated on the weighted average shares of the company.

7 Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged,reclassified and restated wherever considered necessary, to make then comparable with those of current year/period.

For and on behalf of Board of Directors
JIVIAL INDUSTRIES LIMITED

JIVIAL INDUSTRIES LIMITED

Anand Jitendrabhai Chovatiya
Managing Director
DIN : 09212897

DIRECTOR

Date: 22nd July, 2026
Place: Rajkot

JIVIAL INDUSTRIES LIMITED

Shade No. A1/5, Road C, Beside Daynamatic Forge, Aji Gidc, Rajkot Aji Ind.Estate, Rajkot, Gujarat, India, 360003
CIN : U28999GJ2021PLC123516 Email: info@jivialrailings.com
Website :- www.jivialrailings.com Phone :- +91-8469022953

Cash Flow Statement for the year ended 31st March, 2026

(Rs. In Lakhs)

Particulars	For the year Ended 31st March 2026	For the year Ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	462.02	358.49
Adjustment For:		
(a) Depreciation and Amortization	24.11	19.67
(b) Finance Cost	9.03	2.96
(c) Loss on Sale of Investment	18.21	
(d) Foreign Exchange Loss	0.03	-
(e) Interest & Other income	(10.27)	(6.17)
Operating Profit before Working Capital Changes	**503.14**	**374.95**
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(195.42)	(228.05)
(b) (Increase)/Decrease in Trade Receivables	(265.95)	2.27
(c) (Increase)/Decrease in Short Term Loans & Advances	(57.59)	23.95
(d) (Increase)/Decrease in Other Assets	(2.74)	(51.68)
(e) Increase /(Decrease) in Trade Payables	107.62	30.78
(f) Increase /(Decrease) in Other Current Liabilities	15.22	27.17
(g) Increase /(Decrease) in Short-Term Provisions	(33.17)	(51.51)
(h) Increase /(Decrease) in Long-Term Provisions	1.00	-
CASH GENERATED FROM OPERATIONS	**72.10**	**127.88**
Less : Direct Taxes paid	17.67	29.87
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**54.43**	**98.00**
NET CASH FROM OPERATING ACTIVITIES (A)	**54.43**	**98.00**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales / (Purchase) in Property, Plant & Equipment	(169.81)	(81.29)
(b) (Increase)/Decrease in Other Non Current Assets	-	(2.71)
(c) Loss on Sale of Investment	(18.21)	-
(d) Interest and other income	10.27	6.17
NET CASH FROM INVESTING ACTIVITIES (B)	**(177.75)**	**(77.83)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase/(Decrease) in Long Term Borrowings	40.36	(5.98)
(b) Increase/(Decrease) in Short Term Borrowings	18.68	0.48
(c) Finance Cost	(9.03)	(2.96)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	**50.01**	**(8.46)**
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	**(73.30)**	**11.72**
OPENING BALANCE – CASH & CASH EQUIVALENT	94.33	82.62
CLOSING BALANCE - CASH & CASH EQUIVALENT	**21.03**	**94.33**

For and on behalf of Board of Directors
JIVIAL INDUSTRIES LIMITED

JIVIAL INDUSTRIES LIMITED

Anand Jitendrabhai Chovatiya
Managing Director
DIN : 09212897

DIRECTOR

Date: 22nd July, 2026
Place: Rajkot

Date: 22nd July, 2026

To,
The Secretary,
Department of Corporate Services,
BSE Limited
PhirozeJeejeebhoy Towers, Dalal Street,
Mumbai- 400001, MH

BSE Code: 544805

Dear Sir/Madam

Sub: Declaration in Respect of Unmodified Opinion on Audited Financial Result for the Financial Year ended as on March 31, 2026.

Ref; Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015.

We hereby declare and confirm that the Audit Report issued by the M/s. S V J K and Associates. (Firm Registration Number - 135182W), Statutory Auditor of the Company on Audited Financial Results for the half year and year ended March 31, 2026 with Unmodified Opinion(s).

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBl/LAD-NRO/GN /2016-17 /001, dated 25th May, 2016.

Kindly take note of the same and update record of the Company accordingly.

Thanking you

For, JIVIAL INDUSTRIES LIMITED

JIVIAL INDUSTRIES LTD. * DIRECTOR *

Anand Jitendrabhai Chovatiya
Managing Director
DIN: 09212897

JIVIAL INDUSTRIES LTD. * DIRECTOR *

Dhara Jatin Vekariya
CFO