Jain Irrigation Systems Ltd.
Small Ideas. Big Revolutions.®
Regd. Office: Jain Plastic Park, P.O.Box: 72, N.H.No. 53, Jalgaon – 425 001. India.
Tel: +91-257-2258011; Fax: +91-257-2258111; E-mail: jisl@jains.com; Visit us at: www.jains.com
CIN: L29120MH1986PLC042028

JISL/SEC/2026/08/B-2/B-6 August 10, 2026

To,
BSE Ltd.,
Corporate Relationship Department,
1st Floor, New Trading Wing, Rotunda
Building, P. J. Tower, Dalal Street,
Mumbai - 400 001.
Email: corp.relations@bseindia.com

To,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East),
Mumbai - 400 051.
Email : cc@nse.co.in

Ref: Code No. 500219 (BSE) & JISLJALEQS (NSE) for Ordinary Equity Shares
Code No. 570004 (BSE) & JISLDVREQS (NSE) for DVR Equity Shares

Sub: Unaudited Standalone and Consolidated Financial Working Results for the quarter ended June 30, 2026

Dear Sir/Madam,

In continuation to our letter No. JISL/SEC/2026/08/B-2/B-6, dated August 3, 2026, we write to inform you that the Board of Directors have met at Jalgaon and via Video Conferencing/Audio Visual means today and considered, approved Unaudited Standalone and Consolidated Financial working results for the **quarter ended June 30, 2026.**

We attach herewith Unaudited Standalone and Consolidated Financial working results for the quarter ended June 30, 2026 in the prescribed format together with notes duly signed by the Managing Director of the Company.

Also, please find attached herewith the Limited Review Report for the quarter June 30, 2026, issued by the Statutory Auditors of the Company, M/s. Singhi & Co., Chartered Accountants, Kolkata, on the Standalone and Consolidated Financial Statements of the Company, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We are also arranging to publish the said results in newspapers as per Regulation 47 (1) (b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 12:15 PM and ended at 01:20 PM.

Please receive the above in order, take the same on record and acknowledge.

Thanking you,

Yours faithfully,
For Jain Irrigation Systems Ltd.

AVDHUT VASANT GHODGAONKAR

Digitally signed by AVDHUT VASANT GHODGAONKAR
DN: c=IN, o=Personal, title=0699, pseudonym=4167080bde284ad9af87511f13c3ee2e, 2.5.4.20=b8f331f512bd03de8efff4b3f64d135cb46f74c58815e29edee5911bcc3ffd61, postalCode=425001, st=Maharashtra, serialNumber=824384b5181cddb68de057dd1684b25fa216f2a759e9d36733bf5121ce2a601c, cn=AVDHUT VASANT GHODGAONKAR
Date: 2026.08.10 13:20:41 +05'30'

A. V. Ghodgaonkar
Company Secretary
Encl: a/a

Jain Irrigation Systems Ltd.

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Tel: +91-257-2258011; Fax: +91-257-2258111; E-mail: jisl@jains.com; Website: www.jains.com; CIN: L29120MH1986PLC042028

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-JUN-2026

₹ in Crore

Particulars	Quarter-Ended			Year-Ended
	Un-Audited	Audited	Un-Audited	Audited
	30/Jun/26	31/Mar/26	30/Jun/25	31/Mar/26
INCOME				
Revenue from operations	699.32	1,003.15	919.17	3,533.29
Other income	11.37	2.13	2.81	19.57
Total income	**710.69**	**1,005.28**	**921.98**	**3,552.86**
EXPENSES				
Cost of materials consumed	413.89	508.20	545.92	1,881.08
Change in inventories of finished goods	(33.77)	31.84	(19.73)	54.71
Employee benefits expense	94.58	86.29	95.85	372.49
Finance costs	69.75	75.76	74.14	296.27
Depreciation and amortisation expense	43.35	43.70	41.57	167.81
Other expenses	140.32	210.97	173.74	692.52
Total expenses	**728.12**	**956.76**	**911.49**	**3,464.88**
Profit / (Loss) before exceptional items and tax	**(17.43)**	**48.52**	**10.49**	**87.98**
Exceptional items gain / (loss)	-	-	-	(20.72)
Profit / (Loss) before tax	**(17.43)**	**48.52**	**10.49**	**67.26**
Income tax expense				
Current tax	-	-	-	-
Deferred tax expenses / (benefit)	(3.49)	37.24	3.43	43.23
Total tax expense	**(3.49)**	**37.24**	**3.43**	**43.23**
Profit / (Loss) for the period / year	**(13.94)**	**11.28**	**7.06**	**24.03**
Other comprehensive income				
Items that will not be reclassified to profit or loss				
- Remeasurements of defined benefit obligations gains / (loss)	(0.80)	1.26	1.13	5.10
- Income tax relating to the above items	0.20	0.06	(0.40)	(1.28)
Other comprehensive income (net of tax)	**(0.60)**	**1.32**	**0.73**	**3.82**
Total comprehensive income for the period / year	**(14.54)**	**12.60**	**7.79**	**27.85**
Paid-up Equity Share Capital (face value of ₹ 2/- each)	146.78	146.78	146.78	146.78
Other Equity excluding revaluation reserve as per Balance Sheet				5,011.51
Earning per Equity Share (of ₹ 2/- each) (Quarterly not annualised)				
Basic earnings per share (in ₹)	(0.19)	0.15	0.10	0.33
Diluted earnings per share (in ₹)	(0.19)	0.15	0.10	0.33

SINGHI & CO. Chartered Accountants

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Notes

1 The un-audited Standalone financial results for the quarter ended June 30, 2026 were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on August 10, 2026 and are available on the Company's website -www.jains.com.

2 The statutory Auditors - M/s Singhi & Co., Chartered Accountants, have carried out limited review of the results for the quarter ended June 30, 2026.

3 Finance cost includes non-cash transaction being unwinding of 0.01% NCDs/ECBs as per effective interest rate of ₹ 20.93 Crore, ₹ 20.32 Crore and ₹ 19.31 Crore for the quarter ended June 30, 2026, quarter ended March 31, 2026 and quarter ended June 30, 2025 respectively. The amount for year ended March 31, 2026 are ₹ 83.61 Crore.

4 Other expenses includes foreign exchange gain of ₹ 2.21 Crore, ₹ 9.55 Crore and ₹ 2.35 Crore for the quarter ended June 30, 2026, quarter ended March 31, 2026 and quarter ended June 30, 2025 respectively. The amount for year ended March 31, 2026 are ₹ 22.92 Crore.

5 Exceptional Items include ₹ 20.72 crore accounted during the year ended March 31, 2026, due to impact of new labour codes effective from November 21, 2025.

6 The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year up to March 31, 2026 and the unaudited published year-to- date figures up to December 31, 2025 being the figures up to the end of the third quarter of financial year which were subject to limited review.

SINGHI & CO. * Chartered Accountants *

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Jain Irrigation Systems Ltd.

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Tel: +91-257-2258011; Fax: +91-257-2258111; E-mail: jisl@jains.com; Website: www.jains.com; CIN: L29120MH1986PLC042028

QUARTER ENDED REPORTING OF STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITY UNDER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015

₹ in Crore

	Particulars	Quarter-Ended			Year-Ended
		Un-Audited	Audited	Un-Audited	Audited
		30/Jun/26	31/Mar/26	30/Jun/25	31/Mar/26
1	**Segment Revenue :**				
	a) Hi-tech Agri Input Products	450.79	665.03	579.11	2,344.35
	b) Plastic Division	248.53	338.12	340.06	1,188.94
	Total	**699.32**	**1,003.15**	**919.17**	**3,533.29**
	Less : Inter Segment Revenue	-	-	-	-
	Net Sales / Income From Operations	**699.32**	**1,003.15**	**919.17**	**3,533.29**
2	**Segment Result**				
	a) Hi-tech Agri Input Products	27.04	96.75	60.14	294.90
	b) Plastic Division	13.91	25.40	21.68	69.78
	Total	**40.95**	**122.15**	**81.82**	**364.68**
	Un-allocable expenditure (net):				
	Less: i) Finance Costs (gain) / loss	69.75	75.76	74.14	296.27
	ii) Other un-allocable expenditure / (Income) (net)	(11.37)	(2.13)	(2.81)	(19.57)
	Profit / (Loss) Before Tax / Exceptional items	**(17.43)**	**48.52**	**10.49**	**87.98**
	Exceptional items gain / (loss)	-	-	-	(20.72)
	Profit / (Loss) before tax	**(17.43)**	**48.52**	**10.49**	**67.26**
3A	**Segment Assets**				
	a) Hi-tech Agri Input Products Division	3,918.59	3,840.61	3,960.01	3,840.61
	b) Plastic Division	1,360.27	1,414.24	1,353.78	1,414.24
	c) Un-allocable	3,375.14	3,325.28	3,270.06	3,325.28
	Total Assets	**8,654.00**	**8,580.13**	**8,583.85**	**8,580.13**
3B	**Segment Liabilities**				
	a) Hi-tech Agri Input Products Division	515.98	475.29	593.62	475.29
	b) Plastic Division	281.95	269.57	257.27	269.57
	c) Un-allocable	2,712.32	2,676.98	2,594.73	2,676.98
	Total Liabilities	**3,510.25**	**3,421.84**	**3,445.62**	**3,421.84**

Segment Note

1) Company has considered business segment for reporting purpose, primarily based on customer category.
   The products considered for the each business segment are:
   a) Hi-tech Agri Input Products division includes Micro Irrigation Systems,Solar Agri Pump,Intergrated Irrigation Projects, Tissue Culture Plants, Solar Thermal Products, Solar Photovoltaic System, Solar Power Pack, Solar Power generation and Agri R&D Activities.
   b) Plastic Division includes PVC Piping Products, PE Piping Products, Piping Projects and Plastic Sheets.
2) The revenue & results figure given above are directly identifiable to respective segments and expenditure on common services incurred at the corporate level are not directly identifiable to respective segments have been shown as "Other Un-allocable Expenditure".
3) Segment Assets & Liability figures given above are directly identifiable to respective segments and Assets & Liability for corporate services for head office and investments have been shown as "Un-allocable".

Jalgaon, August 10, 2026

SINGHI & CO. Chartered Accountants

JAIN IRRIGATION SYSTEMS LTD. JALGAON

For Jain Irrigation Systems Ltd.,

Anil B. Jain
Vice Chairman & Managing Director

Jain Irrigation Systems Ltd.

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Tel: +91-257-2258011; Fax: +91-257-2258111; E-mail: jisl@jains.com; Website: www.jains.com; CIN: L29120MH1986PLC042028

STATEMENT OF UN-AUDITED CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30-JUN-2026

₹ in Crore

Particulars	Quarter-Ended			Year-Ended
	Un-Audited	Audited	Un-Audited	Audited
	30/Jun/26	31/Mar/26	30/Jun/25	31/Mar/26
INCOME				
Revenue from operations	1,508.37	1,823.97	1,545.65	6,399.52
Other income	9.95	0.66	2.03	13.79
Total income	**1,518.32**	**1,824.63**	**1,547.68**	**6,413.31**
EXPENSES				
Cost of materials consumed	925.82	971.68	947.57	3,631.95
Change in inventories of finished goods and work in progress	(92.91)	66.41	(62.32)	(16.91)
Employee benefits expense	207.62	191.54	190.11	784.98
Finance costs	110.56	116.81	114.01	458.38
Depreciation and amortisation expense	73.75	74.09	68.04	281.85
Other expenses	303.51	354.38	268.27	1,190.58
Total expenses	**1,528.35**	**1,774.91**	**1,525.68**	**6,330.83**
Profit / (loss) before tax & share in net profit of associate and joint venture	**(10.03)**	**49.72**	**22.00**	**82.48**
Share of profit / (loss) in associate and joint venture	0.30	(3.52)	(1.07)	(7.55)
Profit / (loss) before exceptional items and tax	**(9.73)**	**46.20**	**20.93**	**74.93**
Exceptional items gain / (loss)	-	(16.40)	-	(55.33)
Profit / (loss) before tax	**(9.73)**	**29.80**	**20.93**	**19.60**
Income tax expense				
Current tax	9.91	4.35	3.07	6.34
Deferred tax expenses/(benefit)	(1.84)	44.49	6.67	53.25
Total tax expense	**8.07**	**48.84**	**9.74**	**59.59**
Profit / (loss) for the period / year	**(17.80)**	**(19.04)**	**11.19**	**(39.99)**
Other comprehensive income				
(i) Items that will not be reclassified to profit or loss				
- Remeasurements of defined benefit obligations gains/ (loss)	(1.03)	1.19	1.38	6.26
- Net gain / (loss) on fair value of equity instruments	-	(8.63)	-	(8.63)
- Income tax relating to the above items	0.27	0.07	(0.46)	(1.60)
- Share of OCI in associate	-	0.22	-	(0.12)
(ii) Items that will be reclassified to profit or loss				
- Exchange differences on translation of foreign operations	(2.50)	60.44	(10.26)	112.98
Other comprehensive income (net of tax)	**(3.26)**	**53.29**	**(9.34)**	**108.89**
Total comprehensive income for the period / year	**(21.06)**	**34.25**	**1.85**	**68.90**
Profit attributable to:				
Owners of equity	(14.93)	(12.01)	13.93	(24.61)
Non-controlling interest	(2.87)	(7.03)	(2.74)	(15.38)
	(17.80)	**(19.04)**	**11.19**	**(39.99)**
Other comprehensive income attributable to:				
Owners of equity	(3.06)	52.24	(8.37)	107.80
Non-controlling interest	(0.20)	1.05	(0.97)	1.09
	(3.26)	**53.29**	**(9.34)**	**108.89**
Total comprehensive income attributable to:				
Owners of equity	(17.99)	40.23	5.56	83.19
Non-controlling interest	(3.07)	(5.98)	(3.71)	(14.29)
	(21.06)	**34.25**	**1.85**	**68.90**
Paid-up Equity Share Capital (face value of ₹ 2/- each)	146.78	146.78	146.78	146.78
Other Equity excluding revaluation reserve as per Balance Sheet				5,703.33
Earning per Equity Share (of ₹ 2/- each) (Quarterly not annualised)				
Earnings per equity share				
Basic earnings per share (in ₹)	(0.20)	(0.17)	0.20	(0.34)
Diluted earnings per share (in ₹)	(0.20)	(0.17)	0.20	(0.34)

SINGHI & CO. * Chartered Accountants *

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Notes

1 The un-audited Consolidated financial results of Jain Irrigation Systems Limited (the "Company") which includes the financial results/financial information of its Subsidiaries (including step down subsidiaries) [collectively the "Group"] and its interest in one Associate and one Joint Venture for the quarter ended June 30, 2026 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on August 10, 2026 and are available on the Company's website -www.jains.com.

2 The statutory Auditors - M/s Singhi & Co., Chartered Accountants, have carried out limited review of the results for the quarter ended June 30, 2026.

3 Other expenses includes foreign exchange gain and derivatives loss of ₹ 2.79 Crore, ₹ 31.09 Crore and ₹ 29.50 Crore for the quarter ended June 30, 2026, quarter ended March 31, 2026 and quarter ended June 30, 2025 respectively. The amount for year ended March 31, 2026 are ₹ 81.34 Crore respectively.

4 Finance cost includes non-cash transaction being unwinding of 0.01% NCDs/ECBs as per effective interest rate of ₹ 20.93 Crore, ₹ 20.32 Crore and ₹ 19.31 Crore for the quarter ended June 30, 2026, quarter ended March 31, 2026 and quarter ended June 30, 2025 respectively. The amount for year ended March 31, 2026 are ₹ 83.61 Crore .

5 Exceptional Items included the following :
i) ₹ 23.97 crore accounted during the year ended March 31, 2026, due to impact of new labour codes effective from November 21, 2025.
ii) ₹ 14.91 Crore accounted during the year ended March 31, 2026, as de-recognition of goodwill on account of liquidation of one of the non-operational subsidiary company of the Group and expenses incurred by a subsidiary company ₹ 16.45 Crore on account of a prolonged disruption in production arising from the immediate shutdown and repair of critical plant equipment, which are not in the ordinary course of business.

6 The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year up to March 31, 2026 and the unaudited published year-to- date figures up to December 31, 2025 being the figures up to the end of the third quarter of financial year which were subject to limited review.

SINGHI & CO. ★ Chartered Accountants ★

JAIN IRRIGATION SYSTEMS LTD. JALGAON

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QUARTER ENDED REPORTING OF CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITY UNDER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015

₹ in Crore

	Particulars	Quarter-Ended			Year-Ended
		Un-Audited	Audited	Un-Audited	Audited
		30/Jun/26	31/Mar/26	30/Jun/25	31/Mar/26
1	**Segment Revenue : (Revenue from operations)**				
	a) Hi-tech Agri Input Products	450.79	664.97	577.78	2,342.89
	b) Plastic Division	509.85	579.82	510.14	1,994.61
	c) Agro Processing Division	547.73	579.18	457.73	2,062.02
	Total	**1,508.37**	**1,823.97**	**1,545.65**	**6,399.52**
	Less : Inter Segment Revenue	-	-	-	-
	Revenue from operations	**1,508.37**	**1,823.97**	**1,545.65**	**6,399.52**
2	**Segment Result**				
	a) Hi-tech Agri Input Products	25.89	93.41	57.12	263.29
	b) Plastic Division	43.08	41.68	47.43	142.03
	c) Agro Processing Division	22.13	24.93	36.12	102.73
	Total	**91.10**	**160.02**	**140.67**	**508.05**
	Un-allocable expenditure (net):				
	Less: i) Finance Costs	110.56	116.81	114.01	458.38
	ii) Share of (profit)/loss in associate (net of tax)	(0.30)	3.52	1.07	7.55
	iii) Other un-allocable expenditure / (income) (net)	(9.43)	(6.51)	4.66	(32.81)
	Profit before exceptional items and tax	**(9.73)**	**46.20**	**20.93**	**74.93**
	Exceptional items gain / (loss)	-	(16.40)	-	(55.33)
	Profit before tax	**(9.73)**	**29.80**	**20.93**	**19.60**
3A	**Segment Assets**				
	a) Hi-tech Agri Input Products Division	4,987.35	4,929.02	4,970.07	4,929.02
	b) Plastic Division	2,047.65	2,100.41	1,780.70	2,100.41
	c) Agro Processing Division	3,333.57	3,244.54	3,039.31	3,244.54
	d) Un-allocable	1,929.82	1,881.47	1,841.79	1,881.47
	Total Assets	**12,298.39**	**12,155.44**	**11,631.87**	**12,155.44**
3B	**Segment Liabilities**				
	a) Hi-tech Agri Input Products Division	526.46	485.54	610.02	485.54
	b) Plastic Division	813.83	810.32	582.52	810.32
	c) Agro Processing Division	2,238.32	2,184.73	1,932.47	2,184.73
	d) Un-allocable	2,857.04	2,824.74	2,731.48	2,824.74
	Total Liabilities	**6,435.65**	**6,305.33**	**5,856.49**	**6,305.33**

Segment Note

1) Group has considered business segment for reporting purpose, primarily based on customer category.
The products considered for the each business segment are:
   a) Hi-tech Agri Input Products division includes Micro Irrigation Systems,Solar Agri Pump,Intergrated Irrigation Projects, Tissue Culture Plants,Solar Thermal Products, Solar Photovoltaic System, Solar Power Pack, Solar Power generation and Agri R&D Activities.
   b) Plastic Division includes PVC Piping Products, PE Piping Products, Piping Projects and Plastic Sheets.
   c) Agro Processing includes Fruits,Onion Products, Spices and Bio Gas.

2) The revenue & results figure given above are directly identifiable to respective segments and expenditure on common services incurred at the corporate level are not directly identifiable to respective segments have been shown as "Other Un-allocable Expenditure".

3) Segment Assets & Liability figures given above are directly identifiable to respective segments and Assets & Liability for corporate services for head office and investments have been shown as "Un-allocable".

4) Total segment liabilities includes non-controlling interest of ₹ 144.64 Crore, ₹ 147.71 Crore, and ₹ 135.84 Crore as at June 30, 2026, March 31, 2026 and June 30, 2025 respectively

For Jain Irrigation Systems Ltd.,

SINGHI & CO. Chartered Accountants

JAIN IRRIGATION SYSTEMS LTD. JALGAON

Jalgaon, August 10, 2026

Anil B. Jain
Vice Chairman & Managing Director

Jain Irrigation Systems Ltd.
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CIN: L29120MH1986PLC042028

JISL/SEC/2026/08/B-2/B-6 August 10, 2026

To,
BSE Ltd.,
Corporate Relationship Department,
1st Floor, New Trading Wing, Rotunda Building, P. J. Tower, Dalal Street,
Mumbai - 400 001.
Email: corp.relations@bseindia.com

To,
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East),
Mumbai - 400 051.
Email : cc@nse.co.in

Ref: Code No. 500219 (BSE) & JISLJALEQS (NSE) for Ordinary Equity Shares
Code No. 570004 (BSE) & JISLDVREQS (NSE) for DVR Equity Shares

Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby confirm that the Statutory Auditors of the Company i.e. M/s. Singhi & Co., Chartered Accountants, Kolkata have issued a Limited Review Report with unmodified and unqualified opinion on the Unaudited working Financial Results of the Company (Standalone and Consolidated) for the quarter ended June 30, 2026.

The Limited Review Report is attached for your reference and record.

Please receive the above in order and acknowledge.

Thanking you,

Yours faithfully,
For Jain Irrigation Systems Ltd.

AVDHUT VASANT GHODGAONKAR

Digitally signed by AVDHUT VASANT GHODGAONKAR
DN: c=IN, o=Personal, title=0699, pseudonym=4167080bde284ad9af87511f13c3ee2e, 2.5.4.20=b8f331f512bd03de8efff4b3f64d135cb46f74c58815e29edee5911bcc3ffd61, postalCode=425001, st=Maharashtra, serialNumber=824384b5181cddb68de057dd1684b25fa216f2a759e9d36733bf5121ce2a601c, cn=AVDHUT VASANT GHODGAONKAR
Date: 2026.08.10 13:21:11 +05'30'

A. V. Ghodgaonkar
Company Secretary

Singhi & Co.
Chartered Accountants

161, Sarat Bose Road
Kolkata-700 026, (India)
T +91(0)33-2419 6000/01/02
E kolkata@singhico.com
www.singhico.com

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Jain Irrigation Systems Limited for the quarter ended June 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Jain Irrigation Systems Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Jain Irrigation Systems Limited** ("the Company") for the quarter ended June 30, 2026 together with the notes thereon ("the Statement"). The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), and has been initialled by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on August 10, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial results 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", specified under Section 143 (10) of the Companies Act, 2013. 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 the 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 the Standards on Auditing and consequently does not enable us to obtain assurance that we would be 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 applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The figures for the quarter ended March 31, 2026 as reported in the Statement is the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 and the published year to date figures upto the end of the third quarter ended December 31, 2025. Also, the figures up to the end of the third quarter had only been reviewed by us as required under the Listing Regulations and not subjected to audit.
   Our Conclusion is not modified in respect of above matter.

For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E

SINGHI & CO. ★ Chartered Accountants ★

(Navindra Kumar Surana)
Partner
Membership No. 053816
UDIN: 26053816LDOCUE4402

Place: Jalgaon
Date: August 10, 2026

Singhi & Co.
Chartered Accountants

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Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Jain Irrigation Systems Limited for the quarter ended June 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Jain Irrigation Systems Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Jain Irrigation Systems Limited** (hereinafter referred to as the "Parent Company") and its subsidiaries including step down subsidiaries (the Parent Company and its subsidiaries including step down subsidiaries together referred to as the "Group"), and its associate company and joint venture for the quarter ended June 30, 2026 together with notes thereon ("the statement"), being submitted by the Parent Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation") and has been initialled by us for identification purpose.

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, in their meeting held on August 10, 2026 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. 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", as specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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 the Standards on Auditing and consequently does not enable us to obtain assurance that we would be 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the financial results of the entities as given in **Annexure 1** to this report.

5. Based on our review conducted and procedure performed as stated in para 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. (a) We did not review the interim standalone financial information of 27 subsidiaries (including step down subsidiaries) included in the Statement, whose interim financial statements before consolidation adjustment reflect total revenue (including other income) of Rs. 758.89 crore, total net profit after tax of Rs. 2.72 crore and total comprehensive income of Rs. 2.72 crore for the quarter ended June 30, 2026 as considered in the Statement. These interim standalone financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect

SINGHI & CO. * Chartered Accountants *

of these subsidiaries including step down subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Certain of these subsidiaries including step down subsidiaries are located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent company's Management has converted the interim financial information of such subsidiaries including step down subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent company's Management. Our report in so far as it relates to the balances and affairs of such subsidiaries including step down subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the Management of the Parent Company and reviewed by us.

(b) The unaudited consolidated financial results include the interim financial information of 1 step down subsidiary which have not been reviewed by their auditor, whose interim financial information, before consolidation adjustment, reflect total revenue (including other income) of Rs. 3.47 crores, total net profit after tax of Rs. 0.97 crore and total comprehensive income of Rs. 0.97 crore for the quarter ended June 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net profit/(loss) after tax of Rs. 0.30 crore and total comprehensive Income/(loss) of Rs. 0.30 crore for the quarter ended June 30, 2026, as considered in the Statement, in respect of one associate company and one joint venture, based on their interim financial statements which have not been reviewed by their auditors. These financial information have been certified by the management of the respective entities. According to the information and explanations given to us by the management of the parent company, these interim financial results / information are not material to the Group.

7. The figures for the quarter ended March 31, 2026 as reported in the Statement is the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 and the published year to date figures upto the end of the third quarter ended December 31, 2025. Also, the figures up to the end of the third quarter had only been reviewed by us as required under the Listing Regulations and not subjected to audit.

Our Conclusion is not modified in respect of matters described in para 6 and 7 above.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

SINGHI & CO. * Chartered Accountants *

(Navindra Kumar Surana)
Partner
Membership No. 053816
UDIN: 26053816DBYJFP8283

Place: Jalgaon
Date: August 10, 2026

Annexure 1 to Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Jain Irrigation Systems Limited for the quarter ended June 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Sr. No.	Name of the Entity	Relationship
1.	Jain Irrigation Systems Limited	Parent Company
2.	Jain Farm Fresh Foods Limited	Subsidiary Company
3.	JISL Overseas Limited, Mauritius	Subsidiary Company
4.	Jain International Trading B.V., Netherlands	Subsidiary Company
5.	Jain Processed Foods Trading and Investments Private Limited	Subsidiary Company
6.	Jain America Foods Inc., U.S.A.	Step down Subsidiary
7.	Jain (Europe) Limited, U.K.	Step down Subsidiary
8.	Jain International Foods Limited, U.K.	Step down Subsidiary
9.	Jain Overseas B.V., Netherlands	Step down Subsidiary
10.	Jain (Israel) B.V., Netherlands	Step down Subsidiary
11.	Jain Farm Fresh Foods Inc., U.S.A.	Step down Subsidiary
12.	Jain Irrigation Holding Inc., U.S.A.	Step down Subsidiary
13.	Sleaford Food Group Limited, U.K.	Step down Subsidiary
14.	Sleaford Quality Foods Limited, U.K.	Step down Subsidiary
15.	Arnolds Quick Dried Foods Limited, U.K.	Step down Subsidiary
16.	Ex-Cel Plastics Limited, Ireland	Step down Subsidiary
17.	Driptech India Private Limited	Step down Subsidiary
18.	Excel Plastic Piping Systems SAS, France*	Step down Subsidiary
19.	Jain MENA DMCC, Dubai	Step down Subsidiary
20.	Jain Farm Fresh Holdings SPRL, Belgium	Step down Subsidiary
21.	Northern Ireland Plastics Limited, U.K.	Step down Subsidiary
22.	Innova Food N.V., Belgium	Step down Subsidiary
23.	JIIO, U.S.A.	Step down Subsidiary
24.	Jain Farm Fresh Gida Sanayi Ve Ticaret Anonim Sirketi, Turkey	Step down Subsidiary
25.	Solution Key Limited, Hong Kong	Step down Subsidiary
26.	Killyleagh Box Co. Ltd., U.K.	Step down Subsidiary
27.	Pacific Shelf 1218 Ltd., U.K	Step down Subsidiary
28.	Packless (Europe) Ltd., U.K	Step down Subsidiary
29.	Jain America Inc., U.S.A.	Step down Subsidiary
30.	Boomer Industries Limited	Step down Subsidiary
31.	Harlequin Manufacturing Ltd. (w.e.f. 01-07-2025)	Step down Subsidiary
32.	Sustainable Agro – Commercial Finance Limited	Associate Company
33.	Jain Kagome Foods Private Limited (w.e.f. 16-12-2025)	Joint Venture

* Liquidated on November 03, 2025

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