JIYA ECO-PRODUCTS LIMITED

GST TIN No. :24140504393 • CST TIN No. :24640504393 • CIN No. :L01111GJ2011PLC068414

Ph. :+91-9552503161, Web :www.jiyaeco.co.in, Email :jiyaeco1@gmail.com

Date: 6th November, 2026

To,
BSE Limited,
Dept. of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001, Maharashtra, India
Company Code: 539225

Sub.: Outcome of Board meeting

Ref.: Regulation 30(6) / 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

This is to inform you that at the Board Meeting of the Company held today i**.e. Friday, 6th November, 2026** at 'Bungalow No. 36/B, C.T.S. No. 994 & 945 (S. NO. 117 &118) Madhav Baug, Shivtirth Nagar, Kothrud, Pune, Maharashtra 411038', the Board of Directors of has inter-alia, considered and approved the Unaudited Standalone Financial Results along with the Statement of Assets & Liabilities, Cash Flow Statement, for the Quarter And Half Year ended on 30th September, 2026;

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Unaudited Standalone Financial Results along with the Statement of Assets & Liabilities, Cash Flow Statement, for the Quarter and Half Year ended on 30th September, 2026 duly signed by Whole-Time Director of the Company, together with the Limited Review Report issued by the Statutory Auditors thereon.

In Compliance with the provisions of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s D R B S V & Associates, Chartered Accountants, Pune, Statutory Auditors of the Company have issued Limited Review Report with unmodified opinion on Unaudited Standalone Financial Results for the Quarter & Half Year ended 30th September, 2026.

The meeting of Board of Directors commenced at 1.00 P.M. and concluded 3.00 P.M.

You are requested to kindly take the same on records.

Thanking you,

Yours faithfully,
For, Jiya Eco-Products Limited

MAYURA KAIVALYA TAGARE
Digitally signed by MAYURA KAIVALYA TAGARE
Date: 2026.11.06 15:09:50 +05'30'

Mayura Tagare
Company Secretary and Compliance Officer
Membership No: A70538

Encl: As above

Limited Review Report on unaudited financial results of Jiya Eco Products Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Jiya Eco Products Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Jiya Eco Products Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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. 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

DRBSV & Associates FRN 122260W Chartered Accountants

5. The financial information of the Company for the corresponding quarter and half year ended 30 September 2025 were reviewed by the predecessor auditor whose report dated 14th November 2025 had expressed a disclaimer of opinion.

For D R B S V & Associates
Chartered Accountants
Firm Registration No. 122260W

DRBSV & Associates ★ FRN 122260W ★ Chartered Accountants

CA. Shireesh N Agte
(Partner)
Membership No.044641
UDIN: 26044641NBQSNK1557

Place: Pune
Date: 06-11-2026

Jiya Eco- Products Limited
Balance Sheet as at September 30, 2026 **₹ in Lakhs**

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
I ASSETS		
(A) Non Current Assets		
(a) Property, Plant and Equipment	109.09	109.09
(b) Financial assets		
(i) Investments	0.02	-
(c) Non-current tax assets (net)	0.14	0.14
	109.25	**109.23**
(A) Current assets		
Inventories	-	-
(a) Financial assets		
(i) Cash and cash equivalents	11.73	10.08
(b) Non - Current assets held for sale	-	17.78
(c) Other Current assets	45.63	30.00
	57.36	**57.86**
TOTAL ASSETS	**166.61**	**167.09**
II EQUITY AND LIABILITIES		
(A) Equity		
(a) Equity share capital	106.31	106.31
(b) Other equity	(419.97)	(386.02)
	(313.66)	**(279.71)**
(B) Liabilities		
1 **Non-current liabilities**		
(i) Borrowings	448.91	403.99
	448.91	**403.99**
2 **Current liabilities**		
(a) Financial liabilities		
(ii) Trade payables		
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro and small enterprises	29.94	41.54
(b) Other current liabilities	1.42	1.27
	31.36	**42.81**
TOTAL EQUITY AND LIABILITIES	**166.61**	**167.09**

For and on behalf of Board of Directors of
Jiya Eco Products Limited

Pradeep Kisan Khandagale
Digitally signed by Pradeep Kisan Khandagale
Date: 2026.11.06 13:05:52 +05'30'

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220

Place: Pune
Date: November 06, 2026

Jiya Eco- Products Limited

Statement of Profit and Loss for the quarter ended September 30, 2026

₹ in Lakhs

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	-	-	10.00	-	10.00	-
2	Other income	-	-	-	-	-	-
3	Total income	**-**	**-**	**10.00**	**-**	**10.00**	**-**
4	Expenses						
	(a) Employee benefits expense	6.80	2.00	-	8.80	-	-
	(b) Other expenses	5.12	20.76	7.70	25.88	15.84	47.24
	Total expenses (a to b)	**11.92**	**22.76**	**7.70**	**34.68**	**15.84**	**47.24**
5	Profit/(Loss) before exceptional items & tax (3-4)	**(11.92)**	**(22.76)**	**2.30**	**(34.68)**	**(5.84)**	**(47.24)**
6	Exceptional items	-	2.00		2.00		1,521.40
7	Profit before tax	**(11.92)**	**(20.76)**	**2.30**	**(32.68)**	**(5.84)**	**1,474.16**
8	Tax expense / (credit) (net)						
	(a) Current tax	-	1.27	-	1.27	-	-
	(b) Deferred tax	-	-	-	-	-	-
	Total tax expense	**-**	**1.27**	**-**	**1.27**	**-**	**-**
9	Net Profit after tax (7-8)	**(11.92)**	**(22.03)**	**2.30**	**(33.95)**	**(5.84)**	**1,474.16**
10	Other Comprehensive Income (OCI)						
	(i) Items that will not be reclassified to profit and loss						
	a Remeasurement of defined benefit plan	-	-	-		-	-
	b Income tax relating to items that will not be reclassified to profit and loss	-	-	-		-	-
	Total other comprehensive income / (loss)	**-**	**-**	**-**		**-**	**-**
11	Total comprehensive income for the year	**(11.92)**	**(22.03)**	**2.30**	**(33.95)**	**(5.84)**	**1,474.16**
12	Weighted Average no. of equity shares outstanding during the period	**1.06**	**1.06**	**3,007.33**	**1.06**	**3,007.33**	**1.06**
	Face Value (Rs. 100 each)						
13	Earning per equity share:						
	Basic (in ₹)	(11.25)	(20.78)	0.00	(32.03)	(0.00)	13.90
	Diluted (in ₹)	(11.25)	(20.78)	0.00	(32.03)	(0.00)	13.90

Notes :

1 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 06th November, 2026.

2 These statements have been prepared in accordance with the provisions of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015 .

Place: Pune

Date: November 06, 2026

For and on behalf of Board of Directors of

Jiya Eco Products Limited

Pradeep Kisan Khandagale

Digitally signed by Pradeep Kisan Khandagale
Date: 2026.11.06 13:06:11 +05'30'

Pradeep Kisan Khandagale

Whole Time Director

DIN: 01124220

Jiya Eco- Products Limited
Statement of Profit and Loss for the quarter ended September 30, 2026

3 The Resolution Plan was submitted by Pradeep Kisan Khandagale (referred to as the "Resolution Applicant") and was approved by the Hon'able National Company Law Tribunal, Ahemdabad bench, for the corporate insolvency of the Company.
The same is implemented from December 11, 2024 (i.e. closing date as defined under the resolution plan).
The following consequential impacts have been given in accordance with approved resolution plan / Indian Accounting Standards during the financial year 2025-26.

a) As on date, the Board of Direcors consists of Nilesh Tiwari (Independent Director), Mehul Ranade (Independent Director), Renuka Borole (Independent Director), Pradeep Khandagake (Promoter), Rajashree Khandagale (Promoter).

b) The authorised share capital of Jiya Eco Products Limited as on closing date i.e. December 11, 2024 is consolidated from 32,00,000 shares of Rs.10 each into 3,20,000 shares of Rs.100 each. The existing paid-up capital is reduced to NIL.
A fresh issue was made by the company consisting of total 1,06,314 shares of Rs.100 each.
Out of above 95% i.e.1,01,000 shares were issued to Resolution Applicant against infusion of funds of Rs. 101 Lakhs and remaining 5% i.e. 5,314 shares to existing shareholders against their existing shareholdings.

c) With effect from December 11, 2024, the existing issued, subscribed and paid up equity share capital of the Company has been reduced from Rs.30,07,32,620 divided into 3,00,73,262 equity shares of Rs. 10 each to Rs. 30,07,32,620 divided into 30,07,326 equity shares of Rs. 100 each. Further, with effect from December 11, 2024, the existing issued, subscribed, paid up equity shares of Rs. 100 each stand fully cancelled and extinguished. As prescribed in the Resolution Plan, the reduction in the share capital of the Company amounting to Rs. 30,07,32,620 is adjusted against the debit balance as appearing in its profit and loss account (i.e. retained earnings).

d) In respect of de-recognition of operational and financial creditors, difference amounting to Rs. 2,539.22 Lakh between the carrying amount of financial liabilities extinguished and consideration paid, is recognised in statement of profit or loss account in accordance with “Ind AS - 109" on "Financial Instruments" prescribed under section 133 of the Companies Act, 2013 and accounting policies consistently followed by the Company and disclosed as an "Exceptional items” during the year/quarter ended 31-03-2026.

e) Out of funds received during the year/quarter ended 31-03-2026 amounting to Rs. 491 Lakh, full amount of Rs. 491 Lakh was utilised towards settlement of claims of creditors. Out of above, amount of Rs. 491 Lakh has been used to settle existing secured financial creditors, unsecured financial creditors (other than related parties), statutory dues, operational creditors (other than a related party) CIRP costs and pending utilisation during the year/quarter ended 31-03-2026.

f) As per approved resolution plan, the contingent liabilities and commitments, claims and obligations, stand extinguished and accordingly no outflow of economic benefits is expected in respect thereof. The Resolution plan, among other matters provide that upon the approval of this Resolution Plan by the National Company Law Tribunal (NCLT) and settlement and receipt of the payment towards the IRP Costs and by the creditors in terms of this plan, all the liabilities demands, damages, penalties, loss, claims of any nature whatsoever (whether admitted/verified/submitted/rejected or not, due or contingent, asserted or unasserted, crystallised or uncrystallised, known or unknown, disputed or undisputed, present or future) including any liabilities, iosses, penalties or damages arising out of non-compliances, to which the Company is or may be subject to and which pertains to the period on or before the Effective Date (i.e. December 11, 2024) and are remaining as on that date shall stand extinguished, abated and settled in perpetuity without any further act or deed. The Resolution plan further provides that implementation of resolution plan will not affect the rights of the Company to recover any amount due to the Company and there shall be no set off of any such amount recoverable by the Company against any liability discharged or extinguished.

Place: Pune
Date: November 06, 2026

For and on behalf of Board of Directors of
Jiya Eco Products Limited

Pradeep Kisan Khandagale
Digitally signed by Pradeep Kisan Khandagale
Date: 2026.11.06 13:06:23 +05'30'

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220

Jiya Eco- Products Limited
Statement of Profit and Loss for the quarter ended September 30, 2026

4 In accordance with the Indian Accounting Standard (Ind AS -36) on “Impairment of Assets” carried out an exercise of identifying the assets that may have been impaired during the year/quarter ended 31-03-2026 in accordance with the said Ind AS, On the basis of review carried out by the management, the company had provided for impairment of following assets during the year ended 31st March, 2026.

a) Investment in Subsidiary companies amounting to Rs. 283.40 Lakh

b) Land and Building amounting to Rs. 331.27 Lakh

c) Capital Work in Progress amounting to Rs. 140.11 Lakh

5 The figures for the previous period / year have been re-grouped / re-arranged, wherever considered necessary, to correspond with the current period / year’s disclosures.

6 The quarterly financial results for the quarter ended September 30, 2026 are unaudited and have undergone limited review by the statutory auditors. The annual financial statements for the years ended March 31, 2026,have been audited.

7 The figures for the last quarter of the current and previous financial years are the balancing figures between the audited full-year financial statements and the published year-to-date unaudited financial results for the first three quarters, which were subjected to a limited review.

8 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has only one reportable segment i.e. Trading business of Plastic related items. Hence, seprate disclosure for segment reporing is not applicable to the company.

9 All the expenses made by the company post resolution order are expensed out in the statement of profit and loss.

10 All the existing actual assets and liabilities of the company as on the date of year end i.e. 31.03.2026 are only continued in the balance sheet.

11 Weighted average number of equity shares outstanding during the year is calculated based on fresh issue of equity shares made by the company post resolution order.

12 For the purpose of calculation of EPS, profit is calculated after passing of entries of exceptional nature of items, of write off and write back of certain items as detailed hereinabove.

13 Since there no virtual certainty of setoff of business losses against future foreseable profit no deferred tax asset is created during the year/quarter.

14 The Company has sold flat located at Ahemdabad on 17.04.2026. The said flat was shown under current assets as Non-current asset held for sale as per provisions of Ind AS 105 "Non-Current Assets Held for Sale" as on 31-03-2026.

Place: Pune
Date: November 06, 2026

For and on behalf of Board of Directors of
Jiya Eco Products Limited

Pradeep Kisan Khandagale
Digitally signed by Pradeep Kisan Khandagale
Date: 2026.11.06 13:06:36 +05'30'

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220

Jiya Eco- Products Limited
Cash Flow Statement for the year ended September 30, 2026 **₹ in Lakhs**

Particulars	For the year ended September 30, 2026	For the year ended March 31, 2026
A. Cash flow from operating activities		
Profit / (Loss) before tax	**(32.68)**	**1,474.16**
Adjustments for:		
Depreciation and amortisation expense	-	-
(Profit) / loss on sale / write off of assets	(2.00)	104.97
Finance costs	-	-
Interest income	-	-
Liabilities / provisions no longer required written back	-	(3,736.21)
Bad trade and other receivables written off	-	2,109.95
Operating profit / (loss) before working capital changes	**(34.68)**	**(47.13)**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Other current assets	(15.63)	(30.00)
Other non-current assets	-	(0.14)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(11.60)	48.55
Other current liabilities	0.15	1.27
Other long-term liabilities	-	-
Short-term provisions	-	-
Other financial Liabilities non current	-	-
	(27.07)	**19.68**
Cash generated from operations	**(61.75)**	(27.45)
Net income tax (paid) / refunds	(1.27)	-
Net cash flow from / (used in) operating activities	**(63.02)**	**(27.45)**
Cash flow from investing activities		
Proceeds from sale of Tangible Fixed Assets	-	135.00
Payment for purchase of Fixed Assets	-	(109.09)
Purchase of Investments	(0.02)	-
Proceeds from sale of non-current assets held for sale	19.78	-
Interest received	-	-
Net cash flow from / (used in) investing activities	**19.76**	**25.91**
Cash flow from financing activities		
Proceeds from short-term borrowings	-	-
Repayment of short-term borrowings	-	-
Proceeds from issue of equity shares	-	-
Repayment of long-term borrowings	-	10.72
Proceeds from borrowings (net)	44.91	
Net increase / (decrease) in working capital borrowings	-	-
Finance costs	-	
Net cash flow from / (used in) financing activities	**44.91**	**10.72**
Net Increase / (decrease) in cash and cash equivalents	**1.65**	**9.18**
Cash and cash equivalents at the beginning of the year	10.08	0.90
Cash and cash equivalents at the end of the year	**11.73**	**10.08**

For and on behalf of Board of Directors of
Jiya Eco Products Limited

Pradeep Kisan Khandagale
Digitally signed by Pradeep Kisan Khandagale
Date: 2026.11.06 13:06:48 +05'30'

Place: Pune
Date: November 06, 2026

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220

JIYA ECO-PRODUCTS LIMITED

GST TIN No. :24140504393 • CST TIN No. :24640504393 • CIN No. :L01111GJ2011PLC068414

Ph. :+91-9552503161, **Web :**www.jiyaeco.co.in, **Email :**jiyaeco1@gmail.com

DECLARATION

(Pursuant to Regulation 33 (3) (d) of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015).

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we do hereby declare that Unaudited Financial Results for Quarter and Half year ended 30th September, 2026 which have been approved by the Board of Directors of the Company at the meeting held on 6th November, 2026, the Statutory Auditors have expressed an unmodified opinion(s) in their Limited Review Report on the Standalone Financial Results for Quarter and Half year ended 30th September, 2026

For, Jiya Eco-Products Limited

MAYURA KAIVALYA TAGARE

Digitally signed by MAYURA KAIVALYA TAGARE
Date: 2026.11.06 15:10:06 +05'30'

Mayura Tagare
Company Secretary and Compliance Officer
Membership No: A70538

Date: 6th November, 2026
Place: Pune