

SJ CORPORATION LIMITED

Registered office: Plot NO. G-1357/58/59/60, Lodhika GIDC, Metoda, Mota Vada, Rajkot,
Lodhika, Gujarat, India, 360021

E-Mail: sjcorporation9@yahoo.Com **TEL:** +91-2827-287579

CIN: L22199GJ1981PLC184891

Date: 24-10-2026

To

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Fort,
Mumbai - 400 001, Maharashtra, India.

Script Symbol: SJCORP | Script Code: 504398 | ISIN: INE312B01027

Subject: Outcome of Board Meeting held on Saturday 24th October, 2026 under regulation 30 and other regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Dear Sir,

With reference to the captioned subject, we hereby inform you that the board of directors of SJ Corporation Limited ("Company") at their Board meeting held today i.e. Saturday, October 24, 2026, has inter alia, considered and approved matters listed below:

- 1) Standalone and Consolidated Unaudited Financial Result for the quarter and half year ended 30th September, 2026 along with the Limited Review Report issued by Mr. Manojkumar Maganlal Finva, Proprietor of M/s. Finava and Associates, Chartered Accountant, Statutory Auditor of the Company in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same is attached herewith as 'Annexure A'.
- 2) Interim Dividend:
 - (a) Declared 1st Interim Dividend of Re. 0.05 paisa per Equity Share (i.e. 5%) of Re. 1/- each for the financial year 2026-27; such Interim Dividend will be paid on or before 22nd November, 2026 to those Members of the Company entitled thereto.
 - (b) Further pursuant to the provisions of Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has fixed Friday, 30th October, 2026 as the Record Date for the purpose of determining entitlement of the Members for such 1st Interim Dividend for the financial year 2026-27.

The meeting of the Board of Directors commenced at 3.00 P.M. and concluded at 3.30 P.M.

The information in the above notice is also available on the website of the Company (www.sjcorp.in).

Kindly take the same on record

For **SJ CORPORATION LIMITED**

PINTU KANJIBHAI
KALAVADIA

Digitally signed by PINTU
KANJIBHAI KALAVADIA
Date: 2026.10.24 15:31:16
+05'30'

PINTU KANJIBHAI KALAVADIA
MANAGING DIRECTOR
DIN: 00385068



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED
STANDALONE INTERIM FINANCIAL RESULTS**

To
Board of Directors,
SJ Corporation Limited
Rajkot

1. We have reviewed the accompanying statements of **Unaudited Standalone Financial Results** of SJ Corporation Limited ("**the Company**") for the quarter and half year ended September 30, 2026 ("**the Statement**") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been compiled from the related financial statements which 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 read with relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review of such financial statements.
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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

5. The comparative financial information of the Company for the corresponding quarter and half-year ended September 30, 2025 and for the preceding quarter ended June 30, 2026, included in the Statement, was reviewed by the predecessor auditor. The comparative financial information of the Company for the year ended March 31, 2026, included in the Statement, was audited by the predecessor auditor. We have relied on the work of predecessor auditor.

Our opinion is not modified in this regard.

Place: Rajkot
Date: 24/10/2026
UDIN: 26044511HTQGLW5364

For M/s. Finava & Associates
Chartered Accountants
Firm Reg. No. 117362W



Manoj Finava
Proprietor
Membership No. 044511

SJ CORPORATION LIMITED

L22199GJ1981PLC184891

Registered off. Plot NO. G-1357/58/59/60, Lodhika GIDC, Metoda, Mota Vada, Rajkot, Lodhika, Gujarat, India, 360021

Standalone Financial Result for the period ended on 30-09-2026

Rs. in Lacs

Sr No	Particulars	Quarter Ended			Half year ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Income						
	Revenue From Operations	826.93	117.83	377.03	944.76	972.23	2,103.65
	Other Income	0.59	0.29	1.68	0.88	70.53	89.65
	Total Income (I)	827.52	118.12	378.71	945.64	1,042.76	2,193.30
II	Expenses						
	Cost of materials consumed	-	-	-	-	0.68	104.64
	Purchases of Stock-in-Trade	771.45	95.02	369.77	866.47	853.02	1,805.28
	Changes in inventories of finished goods, Stock in Trade and work in progress	-	-	0.73	-	119.13	119.13
	Employee benefits expense	4.97	4.50	6.60	9.47	13.35	27.00
	Depreciation and amortization expense	2.58	2.51	3.35	5.09	6.68	13.60
	Other expenses	11.22	10.27	4.56	21.49	26.56	45.57
	Total expenses (II)	790.22	112.30	385.01	902.52	1,019.42	2,115.22
III	Profit/(loss) before tax (I-II)	37.30	5.82	-6.30	43.12	23.34	78.08
IV	Tax expenses						
	Current tax	2.54	0.51	-	3.05	-	5.55
	Deferred tax	-2.58	1.01	-0.27	-1.57	-0.54	1.32
	Total Tax expense (IV)	-0.04	1.52	-0.27	1.48	-0.54	6.87
V	Profit/(loss) after tax for the period (III-IV)	37.34	4.30	-6.03	41.64	23.88	71.21
VI	Other Comprehensive Income						
	OCI that will not be reclassified to P&L	-3.77	17.83	-10.63	14.06	8.22	-25.57
	OCI Income tax of items that will not be reclassified to P&L	-0.28	-	-	-0.28	-	-
	Total Other Comprehensive Income (VI)	-4.05	17.83	-10.63	13.78	8.22	-25.57
VII	Total Comprehensive Income for the period (V+VI)	33.29	22.13	-16.66	55.42	32.11	45.64
VIII	Details of Equity Share Capital						
	Paid-Up Equity Share Capital	433.55	433.55	83.55	433.55	83.55	433.55
	Face Value of Equity Share Capital (Per Value)	1.00	1.00	1.00	1.00	1.00	1.00
IX	Earnings per equity share						
	Basic	0.09	0.01	(0.07)	0.10	0.29	0.70
	Diluted	0.09	0.01	(0.07)	0.10	0.29	0.70

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED



[Signature]

Pintubhai Kalavadia

Managing Director

DIN : 00385068

Place: Rajkot

Date: 24-October-2026

SJ CORPORATION LIMITED

L22199GJ1981PLC184891

Registered off. Plot NO. G-1357/58/59/60, Lodhika GIDC, Metoda, Mota Vada, Rajkot, Lodhika, Gujarat, India, 360021
Standalone Balance Sheet as at 30-09-2026

Rs. in Lacs

Particulars	As at 30 Sep 2026	As at 31 March 2026
ASSETS		
Non-current assets		
Property, Plant and Equipment	26.28	31.35
Capital work in progress	-	-
Investment Property	-	-
Goodwill	-	-
Other Intangible assets	-	-
Intangible assets under development	-	-
Financial Assets		
Investments	4,801.74	4,819.90
Trade receivables	-	-
Loans	-	-
Other financial assets	3.72	3.72
Deferred tax assets, net	13.94	12.65
Other non current assets	-	-
Total Non-current Assets	4,845.68	4,867.62
Current assets		
Inventories	98.49	98.50
Financial Assets		
Investments	-	-
Trade receivables	281.58	-
Cash and cash equivalents	149.09	168.74
Bank balances other than Cash and cash equivalents	-	-
Loans	-	-
Other financial assets	0.37	76.45
Current Tax Assets, net	2.03	3.56
Other current assets	0.44	2.13
Total Current Assets	532.00	349.38
Total Assets	5,377.68	5,217.00
EQUITY and LIABILITIES		
Equity Share Capital	433.55	433.55
Other Equity	4,714.07	4,650.20
Total Equity	5,147.62	5,083.75
Non-current liabilities		
Financial Liabilities		
Borrowings	-	-
Lease liabilities	-	-
Trade Payables	-	-
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of others	-	-
Other financial liabilities	-	-
Provisions	-	-
Deferred tax liabilities net	-	-
Other non current liabilities	-	-
Total Non-current liabilities	-	-
Current liabilities		
Financial Liabilities		
Borrowings	-	-
Lease liabilities	-	-
Trade Payables	-	-
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of others	223.47	128.78
Other financial liabilities	2.56	4.20
Other current liabilities	4.03	0.27
Provisions - current	-	-
Current Tax Liabilities, net	-	-
Total Current liabilities	230.06	133.25
Total liabilities	230.06	133.25
Total Equity and Liabilities	5,377.68	5,217.00

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED

[Signature]

Pintubhai Kalavadia
Managing Director
DIN : 00385068
Place: Rajkot
Date: 24-October-2026



SJ CORPORATION LIMITED

L22199GJ1981PLC184891

Registered off. Plot NO. G-1357/58/59/60, Lodhika GIDC, Metoda, Mota Vada, Rajkot, Lodhika, Gujarat, India, 360021

Standalone Cash Flow Statement for the period ended on 30-09-2026

Rs. in Lacs

Particulars	For Period ended 30 Sep 2026	For Period ended 31 March 2026
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	43.12	78.08
Adjustments for:		
Depreciation and amortisation	5.09	13.60
(Gain)/Loss on disposal of property, plant and equipment	-	-
(Gain)/Loss on disposal of Investments	-	-68.96
(Gain)/Loss on investments measured at fair value through profit and loss	-	-
Provision for Income tax	-	-
Interest Income	-0.45	-18.74
Dividend Income	-0.42	-1.84
Operating profit before working capital changes	47.34	2.14
Adjustment for (increase) / decrease in operating assets		
Trade receivables	-281.58	1.00
Other financial assets	76.08	-
Inventories	-	223.77
Other assets	1.69	230.36
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	94.70	128.78
Employee benefit obligation	-	-
Other financial liabilities	-1.65	-
Other Liabilities	3.76	-96.54
Cash generated from operations	-59.66	489.51
Income tax paid (net)	-1.53	-2.37
Net cash generated by operating activities	-61.19	487.14
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	-2.80
Proceeds from sale of investments carried at fair value through OCI	40.67	370.04
Proceeds from disposal of property, plant and equipment	-	0.51
Proceeds from sale of other Investment	-	-5,049.63
Dividend received	0.42	1.84
Interest received	0.45	18.74
Net cash (used in) / generated by investing activities	41.54	-4,661.30
CASH FLOWS FROM FINANCING ACTIVITIES		
Issue of Equity Shares	-	4,200.00
Net cash used in financing activities	-	4,200.00
Net increase / (decrease) in cash and cash equivalents	-19.65	25.84
Cash and cash equivalents at the beginning of the year	168.74	142.90
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	149.09	168.74

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED



[Signature]

Pintubhai Kalavadia
Managing Director
DIN : 00385068
Place: Rajkot
Date: 24-October-2026

Notes to the financial results:

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting," prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2 The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24 October 2026.
- 3 The Statement of Assets and Liabilities as at 30 September 2026 and the Statement of Cash Flows for the half year ended 30 September 2026 are provided as Annexures to this Statement.
- 4 The Company operates in a single reportable segment, namely "sale of rubber products". Accordingly, separate segment information as required by Ind AS 108 "Operating Segments" is not applicable.
- 5 Previous year figures have been regrouped, rearranged, and reclassified whenever necessary to get aligned with current year reporting.

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED



Pintubhai Kalavadia
Managing Director
DIN : 00385068
Place: Rajkot
Date: 24-October-2026



Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors,
SJ Corporation Limited
Rajkot

1. We have reviewed the accompanying Statement of **Consolidated Unaudited Financial Results** of SJ Corporation Limited ("**the Parent**") and its subsidiaries (the Parent and its subsidiaries together referred to as "**the Group**"), and its share of the net profit/(loss) after tax and total comprehensive income / loss for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 ("**the Statement**"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2026 and the corresponding period from April 1, 2026 to September 30, 2026, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the 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 results of the following entity:

- Fishfa Rubbers Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. The comparative financial information of the Company for the corresponding quarter and half-year ended September 30, 2025 and for the preceding quarter ended June 30, 2026, included in the Statement, was reviewed by the predecessor auditor. The comparative financial information of the Company for the year ended March 31, 2026, included in the Statement, was audited by the predecessor auditor. We have relied on the work of predecessor auditor.

Our conclusion is not modified in this regard.

Place: Rajkot
Date: 24/10/2026
UDIN:26044511CNEEUL7629

For M/s. Finava & Associates
Chartered Accountants
Firm Reg. No. 117362W



Manoj Finava
Proprietor
Membership No. 044511

SJ CORPORATION LIMITED
L22199GJ1981PLC184891

Registered Off. : Plot NO. G-1357/58/59/60, Lodhika GIDC, Metoda, Mota Vada, Rajkot, Lodhika, Gujarat, India, 360021
Consolidated Financial Result for the period ended on 30-09-2026

Rs. in Lacs

Sr No	Particulars	Quarter Ended			Half year ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31 March 2026
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Income						
	Revenue From Operations	6,040.40	5,543.32	-	11,583.73	-	2,450.06
	Other Income	105.76	77.56	-	183.31	-	103.69
	Total Income (I)	6,146.16	5,620.88	-	11,767.04	-	2,553.75
II	Expenses						
	Cost of materials consumed	4,058.71	4,223.94	-	8,282.65	-	355.72
	Purchases of Stock-in-Trade	367.11	-	-	367.11	-	1,805.28
	Changes in inventories of finished goods, Stock in Trade and work in progress	(25.31)	(173.05)	-	(198.36)	-	172.31
	Employee benefits expense	443.88	376.78	-	820.66	-	59.29
	Finance costs	204.03	240.59	-	444.62	-	25.51
	Depreciation and amortization expense	211.56	193.49	-	405.07	-	27.28
	Other expenses	499.68	523.43	-	1,023.08	-	119.76
	Total expenses (II)	5,759.66	5,385.18	-	11,144.83	-	2,565.15
III	Profit/(loss) before tax (I-II)	386.50	235.70	-	622.21	-	(11.40)
IV	Tax expenses						
	Current tax	92.99	54.47	-	147.46	-	6.40
	Deferred tax	72.54	26.76	-	99.30	-	1.32
	Excess/short provision of previous years	-	-	-	-	-	4.77
	Total Tax expense (IV)	165.53	81.23	-	246.76	-	12.49
V	Profit/(loss) after tax for the period (III-IV)	220.97	154.47	-	375.45	-	(23.89)
VI	Other Comprehensive Income						
	OCI that will not be reclassified to P&L	(1.10)	20.50	-	19.40	-	(31.28)
	OCI Income tax of items that will not be reclassified to P&L	(0.95)	(0.67)	-	(1.62)	-	5.71
	Total Other Comprehensive Income (VI)	(2.05)	19.83	-	17.78	-	(25.57)
VII	Total Comprehensive Income for the period (V+VI)	218.92	174.30	-	393.23	-	(49.46)
VIII	Profit/(loss) after tax for the period (III-IV) attributable to:						
	-Owners of the company	220.97	154.47	-	375.45	-	(23.89)
	-Non-Controlling Interests	0.00	0.00	-	0.00	-	-
IX	Total Other Comprehensive Income (VI) attributable to:						
	-Owners of the company	(2.04)	19.83	-	17.78	-	(25.57)
	-Non-Controlling Interests	0.00	0.00	-	0.00	-	-
	Total Comprehensive Income for the period (V+VI) attributable to:						
	-Owners of the company	218.92	174.30	-	393.23	-	(49.46)
	-Non-Controlling Interests	0.00	0.00	-	0.00	-	-
XI	Details of Equity Share Capital						
	Paid-Up Equity Share Capital	433.55	433.55		433.55		433.55
	Face Value of Equity Share Capital (Per Value)	1.00	1.00		1.00		1.00
XII	Earnings per equity share						
	Basic	0.51	0.36		0.87		(0.23)
	Diluted	0.51	0.36		0.87		(0.23)

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED



[Signature]

Pintubhai Kalavadia
Managing Director
DIN : 00385068
Place: Rajkot
Date: 24-October-2026

SJ CORPORATION LIMITED

L22199GJ1981PLC184891

Registered Off. : Plot NO. G-1357/58/59/60, Lodhika GIDC, Metoda, Mota Vada, Rajkot, Lodhika, Gujarat, India, 360021

Consolidated Balance Sheet as at 30-09-2026

Rs. in Lacs

Particulars	As at 30 Sep 2026	As at 31 March 2026
ASSETS		
Non-current assets		
Property, Plant and Equipment	4,220.67	4,155.69
Right of Use Assets	489.62	507.82
Capital work in progress	8,413.62	6,057.14
Investment Property	-	-
Goodwill	326.04	326.04
Other Intangible assets	-	-
Intangible assets under development	-	-
Financial Assets		
Investments	85.48	103.65
Trade receivables	-	-
Loans	-	-
Other financial assets	1,116.49	1,101.46
Deferred tax assets, net	13.94	43.66
Other non current assets	1,292.76	1,911.27
Total Non-current Assets	15,958.62	14,206.73
Current assets		
Inventories	3,808.54	3,365.08
Financial Assets		
Investments	-	-
Trade receivables	2,740.35	2,914.77
Cash and cash equivalents	1,200.25	195.82
Bank balances other than Cash and cash equivalents	-	-
Loans	-	-
Other financial assets	869.73	839.19
Current Tax Assets, net	2.03	-
Other current assets	693.18	773.36
Total Current Assets	9,314.09	8,088.22
Total Assets	25,272.71	22,294.95
EQUITY and LIABILITIES		
Equity Share Capital	433.55	433.55
Other Equity	7,990.15	4,409.23
Total Equity	8,423.70	4,842.78
Non controlling interests	20.59	0.01
Non-current liabilities		
Financial Liabilities		
Borrowings	9,661.65	10,833.03
Lease liabilities	393.58	448.05
Trade Payables	-	-
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of others	-	-
Other financial liabilities	-	-
Provisions	58.03	59.28
Deferred tax liabilities net	71.20	-
Other non current liabilities	-	-
Total Non-current liabilities	10,184.46	11,340.36
Current liabilities		
Financial Liabilities		
Borrowings	5,206.94	4,794.15
Lease liabilities	59.07	16.17
Trade Payables	-	-
- total outstanding dues of micro enterprises and small enterprises	239.13	387.93
- total outstanding dues of others	584.30	512.02
Other financial liabilities	389.40	293.61
Other current liabilities	96.23	64.82
Provisions - current	39.75	38.82
Current Tax Liabilities, net	29.13	4.28
Total Current liabilities	6,643.96	6,111.80
Total liabilities	16,828.42	17,452.16
Total Equity and Liabilities	25,272.71	22,294.95

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED



[Signature]
Pintubhai Kalavadia
Managing Director
DIN : 00385068
Place: Rajkot
Date: 24-October-2026

SJ CORPORATION LIMITED

L22199GJ1981PLC184891

Registered Off. : Plot NO. G-1357/58/59/60, Lodhika GIDC, Metoda, Mota Vada, Rajkot, Lodhika, Gujarat, India, 360021

Consolidated Statement of Cash Flow as at 30-09-2026

Rs. in Lacs

Particulars	For Period ended 30 Sep 2026	For Period ended 31 March 2026
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	622.22	(11.40)
Adjustments for:		
Depreciation and amortisation	405.07	27.28
(Gain)/Loss on disposal of property, plant and equipment	-	-
(Gain)/Loss on disposal of Investments	-	-
Non cash adjustments	3.33	16.96
Provision for Income tax	-	-
Finance Cost	444.62	25.51
Interest Income	(24.37)	(19.40)
Dividend Income	(0.42)	(1.84)
Unrealised (gain) / loss	(9.34)	(68.96)
Operating profit before working capital changes	1,441.11	(31.85)
Adjustment for (increase) / decrease in operating assets		
Trade receivables	180.43	(2,921.08)
Other financial assets	(45.57)	-
Inventories	(443.46)	(3,042.81)
Other assets	698.70	(2,410.52)
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	(76.52)	899.95
Employee benefit obligation	-	-
Other financial liabilities	95.79	-
Other Liabilities	31.41	355.52
Provisions	24.23	-
Cash generated from operations	1,906.12	(7,150.79)
Income tax paid (net)	(130.36)	(31.16)
Net cash generated by operating activities	1,775.76	(7,181.95)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,808.33)	(12,617.53)
Sale of property, plant and equipment	-	0.51
Purchase of Investment	-	(805.28)
Sale of Investment	45.19	370.04
Dividend received	0.42	1.84
Interest received	24.37	19.40
Net cash (used in) / generated by investing activities	(2,738.35)	(13,031.02)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(11.57)	464.22
Proceeds from short term borrowings	412.80	-
Proceeds from long term borrowings	(1,171.38)	15,627.18
Finance cost	(444.62)	(25.51)
Issue of Equity Shares	1.06	4,200.00
Preference Share Application Money Pending Allotment	1,000.00	-
Issue of Preference Shares by subsidiary Company	2,178.35	-
Other Equity	(18.21)	-
Non controlling interests	20.58	-
Net cash used in financing activities	1,967.01	20,265.89
Net increase / (decrease) in cash and cash equivalents	1,004.43	52.92
Cash and cash equivalents at the beginning of the year	195.82	142.90
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	1,200.24	195.82

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED

[Signature]
Pintubhai Kalavadia
 Managing Director
 DIN : 00385068
 Place: Rajkot
 Date: 24-October-2026

SJ CORPORATION LIMITED
L22199GJ1981PLC184891

Registered Off. : Plot NO. G-1357/58/59/60, Lodhika GIDC, Metoda, Mota Vada, Rajkot, Lodhika, Gujarat, India, 360021
Consolidated Financial Result for the period ended on 30-09-2026

Rs. in Lacs

Particulars	Quarter Ended			Half year ended		Year Ended
	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31 March 2026
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
Segment revenue						
Rubber products	5,836.40	5,543.32	-	11,379.72	-	-
RCB products	204.01	-	-	204.01	-	-
Total segment revenue	6,040.41	5,543.32	-	11,583.73	-	-
Income from operations	6,040.41	5,543.32	-	11,583.73	-	-
Segment results						
Rubber products	484.83	360.94	-	845.77	-	-
RCB products	(98.34)	(125.22)	-	(223.56)	-	-
Total segment results	386.49	235.72	-	622.21	-	-
Profit/(loss) before tax	386.49	235.72	-	622.21	-	-
Segment assets						
Real estate and development of property	98.00	98.00	-	98.00	-	-
Rubber products	13,077.04	20,594.12	-	13,077.04	-	-
RCB products	11,771.67	7,543.15	-	11,771.67	-	-
Unalloacted (Goodwill)	326.00	326.00	-	326.00	-	-
Total segment assets	25,272.71	28,561.27	-	25,272.71	-	-
Total assets	25,272.71	28,561.27	-	25,272.71	-	-
Segment liabilities						
Polished diamonds and jewellery	-	126.87	-	-	-	-
Rubber products	8,107.48	8,962.99	-	8,107.48	-	-
RCB products	8,720.95	7,804.45	-	8,720.95	-	-
Total segment liabilities	16,828.43	16,894.31	-	16,828.43	-	-
Total liabilities	16,828.43	16,894.31	-	16,828.43	-	-

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED

[Signature]

Pintubhai Kalavadia
Managing Director
DIN : 00385068
Place: Rajkot
Date: 24-October-2026



Notes to the financial results:

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting," prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2 The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24 October 2026.
- 3 The Statement of Assets and Liabilities as at 30 September 2026 and the Statement of Cash Flows for the half year ended 30 September 2026 are provided as Annexures to this Statement.
- 4 Fishfa Rubbers Limited became a subsidiary of the Company with effect from 24 March 2026. Accordingly, the consolidated figures for the quarter and half year ended 30 September 2026 include the results of the subsidiary and are therefore not comparable with the consolidated figures for the corresponding quarter and half year ended 30 September 2025.
- 5 The Company operates in a single reportable segment, namely "sale of rubber products". Accordingly, separate segment information as required by Ind AS 108 "Operating Segments" is not applicable.
- 6 Previous year figures have been regrouped, rearranged, and reclassified whenever necessary to get aligned with current year reporting.

For and on behalf of Board of Directors,
SJ CORPORATION LIMITED



Pintubhai Kalavadia
Managing Director
DIN : 00385068
Place: Rajkot
Date: 24-October-2026