JAIHIND INDUSTRIES LIMITED

(Formerly known as Jaihind Synthetics Ltd)

CIN: L17120MH1986PLC040093

103, Shreenath Sai Darshan CHS Ltd, Dattapada Road, Borivali (E), Mumbai- 400066

Tel: +022-28676010 | E-mail: jaihindltd@yahoo.com

Date: 19th September, 2026

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

Symbol: JAIHIND Ref.: Company Code: BSE – 514312

Sub: Submission of Annual Report for the financial year 2025-26.

Dear Sir/Madam,

In pursuance of Regulation 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, please find enclosed herewith the Annual Report of the Company for the financial year 2025-26 containing inter-alia the Notice convening the 39th Annual General Meeting along with Board's Report with the relevant annexures, Audited Standalone Financial Statements, Auditors' Report, etc.

The AGM is scheduled to be held on Sunday, October 11, 2026 at 09:30 a.m. at the registered office of the company at 103, Shreenath Sai Darshan CHS LTD, Dattapada Road, Borivali (East), Mumbai, 400066, for the financial year 2025-26.

The Annual Report for the financial year 2025-26 is being submitted for your information and records.

Thanking You.
Yours sincerely,

For Jaihind Industries Limited,
(Formerly Known as Jaihind Synthetics Ltd)

DEVIBEN DINESH DOSHI
Digitally signed by DEVIBEN DINESH DOSHI
Date: 2026.09.19 12:32:08 +05'30'

Deviben Doshi
Whole-Time Director
DIN: 07789368

Place: Mumbai

Annual Report 2025-2026

Corporate Information

Board of Directors

1.	Mrs. Deviben Dinesh Doshi	-	Chairman & Whole-time director
2.	Mr. Dinesh Jayntalal Doshi	-	Whole-time director
3.	Mr. Pareshkumar Vinodray Savani	-	Director
4.	Mr. Dipesh Bhupendra Sushania	-	Independent Director
5.	Mr. Krishna Pramod Maheta	-	Independent Director
6.	Ms. Rinal Vijaybhai Doshi	-	Independent Director

Chief Executive Officer

-

Chief Financial Officer

Karan Ketan Mehta

Statutory Auditors

PSV Jain & Associates,
Chartered Accountants,
Mumbai

Secretarial Auditors

RA Gala & Associates
Practicing Company Secretaries
Mumbai

Bankers

-

Equity Share listed at

BSE [Symbol: JAIHINDS]

Registrar and share transfer agent

Skyline Financial Services Pvt. Ltd

Registered Office

103, Shreenath Sai Darshan Chs Ltd,
Dattapada Road, Borivali (East),
Borivali East, Mumbai, 400066

JAIHIND INDUSTRIES LIMITED
(Formerly known as Jaihind Synthetics Ltd)
CIN: L17120MH1986PLC040093
103, Shreenath Sai Darshan CHS Ltd, Dattapada Road, Borivali (E), Mumbai- 400066
Tel: +022-28676010 | E-mail: jaihindltd@yahoo.com

NOTICE

Notice is hereby given that the 39th Annual General Meeting of the Members of **JAIHIND INDUSTRIES LIMITED** ('the Company') (formerly known as Jaihind Synthetics Ltd) (CIN: L17120MH1986PLC040093) will be held on Sunday, October 11, 2026, at 09:30 A.M. (IST) at the registered office of the Company situated at 103, Shreenath Sai Darshan CHS LTD, Dattapada Road, Borivali (East), Mumbai- 400066, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statements for the Financial Year ended 31st March, 2026 along with the notes forming part thereof and the Report of the Board of Directors ("Board") and the Auditors thereon.

2. To re- appoint Mr. Pareshkumar Vinodray Savani (DIN: 00103794) who retires by rotation and being eligible, offers himself for re-appointment as Director of the Company.

SPECIAL BUSINESS:

3. **To appoint Mr. Prasham Kumar Doshi (DIN: 09567059) as Director of the Company:**

   To consider and if thought fit, pass the following Resolution as an **Ordinary Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Sections 149, 152, 161 and other applicable provisions of the Companies Act, 2013 read with the rules made thereunder ('the Act'), and Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Articles of Association of the Company, as amended from time to time, Mr. Prasham Kumar Doshi (DIN: 09567059), who was appointed by the Board of Directors as an Additional Director of the Company, with effect from August 19, 2026 and who is eligible for appointment as a Director of the Company, be and is hereby appointed as a Director of the Company, liable to retire by rotation.

RESOLVED FURTHER THAT any of the Directors or Company Secretary of the Company be and is hereby authorized severally to do all such acts, deeds, things and matters (including signing and filing e-forms with the Registrar of Companies) and execute all such documents, instruments and writings as may be required or considered necessary or incidental thereto to give effect to this resolution."

4. **To appoint Mr. Prasham Kumar Doshi (DIN: 09567059) as Managing Director of the Company:**

To consider and if thought fit, pass the following Resolution as an **Ordinary Resolution.**

"**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 203 and other applicable provisions of the Companies Act, 2013 read with the rules made thereunder ('the Act'), Schedule V of the Act, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Articles of Association of the Company, as amended from time to time, Mr. Prasham Kumar Doshi (DIN: 09567059) be and is hereby appointed as the Managing Director of the Company for a term of 5 (five) consecutive years commencing from August 19, 2026 to August 18, 2031, liable to retire by rotation, on the terms and conditions (including remuneration), as mentioned in the letter of appointment dated August 19, 2026 and Explanatory Statement annexed to this Resolution.

RESOLVED FURTHER THAT the Board of Directors may alter or vary the terms of appointment, salary, perquisites and commission payable in such manner as the Board in its discretion deems fit and is acceptable to Mr. Prasham Kumar Doshi provided that such alterations are within the overall limits of managerial remuneration as specified in Section 197 of the Act and Schedule V to the Act.

RESOLVED FURTHER THAT any of the Directors or Company Secretary of the Company be and is hereby authorized severally to do all such acts, deeds, things and matters (including signing and filing e-forms with the Registrar of Companies) and execute all such documents, instruments and writings as may be required or considered necessary or incidental thereto to give effect to this resolution."

5. Increase in Authorised Share Capital and Consequent Alteration to the Capital Clause of the Memorandum of Association:

To consider and, if deemed fit, to pass with or without modification(s) the following resolution as **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 13, 61 and other applicable provisions, if any, of the Companies Act, 2013, and the Rules made thereunder from time to time (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and in accordance with the provisions of the Memorandum and Articles of Association of the Company, consent of the members of the Company be and is hereby accorded for increase in the Authorised Share Capital of the Company from Rs. 9,00,00,000/- (Rupees Nine Crores Only) divided into 90,00,000 (Ninety Lacs) Equity Shares of Rs. 10/- each (Rupees Ten) to Rs. 30,00,00,000/- (Rupees Thirty Crores Only) divided into 3,00,00,000 (Three Crore) Equity Shares of Rs. 10/- each (Rupees Ten) by creation of additional 2,10,00,000 (Two Crore Ten Lakh) Equity Shares of Rs. 10/- each (Rupees Ten) ranking pari-passu with the existing equity shares of the Company.

RESOLVED FURTHER THAT the Memorandum of Association be and is hereby altered by substituting the existing Clause V with the following new Clause V:

"V. The Authorised Share Capital of the Company is Rs. 30,00,00,000/- (Rupees Thirty Crores Only) divided into 3,00,00,000 (Three Crore) Equity Shares of Rs. 10/- each (Rupees Ten)."

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors ('Board') of the Company be and is hereby duly empowered and authorised to take all such steps and actions for the purpose of making all such filings and registrations as may be required in relation to the aforesaid amendment to the Memorandum of Association and further to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary and with power on behalf of the Company to settle questions, difficulties or doubts that may arise in this regard without requiring the Board to secure any further consent or approval of the Members of the Company."

6. To approve, offer, issue and allotment of Convertible Warrants on a Preferential basis.

To consider and, if deemed fit, to pass with or without modification(s) the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 23, 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, as amended, the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time (the "SEBI ICDR Regulations"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (the "SEBI Listing Regulations"), Securities & Exchange Board of India (Substantial Acquisition of Shares & Takeovers) Regulations, 2011 ("SEBI Takeover Regulations") and any other applicable laws, rules and regulations, circulars, notifications, clarifications, guidelines issued by the Government of India, the Securities and Exchange Board of India ("SEBI") and the Stock Exchange where the shares of the Company are listed ("Stock Exchange"), or any other authority / body and enabling provisions in the Memorandum and Articles of Association of the Company, and subject to necessary approvals, sanctions, permissions of appropriate statutory / regulatory and / or other authorities and persons, if applicable and subject to such conditions and modifications as may be prescribed by any of them while granting such approvals / sanctions / permissions and / or consents, if any, and which may be agreed by the Board of the Company to exercise its powers, including the powers conferred on the Board by this resolution), consent of the Members of the Company be and is hereby accorded to the Board, to create, issue, offer and allot, from time to time, in one or more tranches, upto 2,36,48,000 (Two crore Thirty-Six Lakh Forty-Eight Thousand) Convertible Warrants ("Warrants") at an issue price of Rs. 42/- (Rupees Forty Two only) per warrant ("Warrant Issue Price") which is not less than floor price, each convertible into, or exchangeable for 1 (One) fully paid-up Equity Share of the Company having face value of Rs. 10/- (Rupees Ten) each at a premium of Rs. 32/- (Rupees Thirty Two only) for cash consideration, aggregating up to 99,32,16,000/- (Rupees Ninety-Nine Crores Thirty-Two Lakhs Sixteen Thousand Only) against payment of 25% of the Warrant Issue Price, i.e., Rs. 10.50/- (Rupees Ten and Fifty paise Only) per Warrant, as an upfront payment ("Warrant Subscription Price") with the balance 75% of the Warrant Issue Price, i.e., Rs. 31.50 /- (Rupees Thirty One and Fifty Paise Only) per

Warrant ("Warrant Conversion Price"), payable at the time of conversion of the Warrants, which may be converted in one or more tranches, at the option of the Warrant Subscriber within a maximum period of 18 (Eighteen) months from the date of allotment of the Warrants, on the terms and conditions set out herein in accordance with the SEBI ICDR Regulations and other applicable laws, to the persons belonging to Promoter and Non Promoter Category as listed in the table below ("Proposed Allottees"):

Sr. No	Category	Name of Proposed Allottees	No. of Warrants to be issued	Price	Consideration
1	Promoter	Ajit Velshibhai Vasani	7,50,000	42	3,15,00,000
2	Promoter	Jagruti Ajit Vasani	7,50,000	42	3,15,00,000
3	Non Promoter	Gaurav Kumar Jha	26,12,500	42	10,97,25,000
4	Non Promoter	Agri World Ventures Private Limited	22,50,000	42	9,45,00,000
5	Non Promoter	Jai Shree Safe Hand Health Care Private Limited	22,50,000	42	9,45,00,000
6	Non Promoter	Hardik P. Deliwala	21,12,500	42	8,87,25,000
7	Non Promoter	Sushin Stocks Private Limited	20,00,000	42	8,40,00,000
8	Non Promoter	Shonsuchi Trading Private Limited	20,00,000	42	8,40,00,000
9	Non Promoter	Deepak Chaturvedi	12,00,000	42	5,04,00,000
10	Non Promoter	Ilaben Bakulbhai Gediya	11,00,000	42	4,62,00,000
11	Non Promoter	Lalit More	10,00,000	42	4,20,00,000
12	Non Promoter	Darshit Rajnikant Gandhi	10,00,000	42	4,20,00,000
13	Non Promoter	World Link Traders Private Limited	7,00,000	42	2,94,00,000
14	Non Promoter	Life Link Pharmaceuticals Private Limited	7,00,000	42	2,94,00,000
15	Non Promoter	Solid Base Infra Ventures Private Limited	7,00,000	42	2,94,00,000
16	Non Promoter	Hasmukh Gulabchand Mehta	4,14,000	42	1,73,88,000
17	Non Promoter	Varsha Hasmukh Mehta	4,14,000	42	1,73,88,000

103, Shreenath Sai Darshan CHS Ltd, Dattapada Road, Borivali (E), Mumbai- 400066
Tel: +022-28676010 | E-mail: jaihindltd@yahoo.com

18	Non Promoter	Vidhi Utsav Shah	3,14,000	42	1,31,88,000
19	Non Promoter	Rushabh Hasmukh Mehta	3,14,000	42	1,31,88,000
20	Non Promoter	Jeena Rushabh Mehta	3,14,000	42	1,31,88,000
21	Non Promoter	Rushabh Hasmukh Mehta (HUF)	3,14,000	42	1,31,88,000
22	Non Promoter	Hasmukh Gulabchand Mehta (HUF)	3,14,000	42	1,31,88,000
23	Non Promoter	Narendra Kumar Pandey	1,25,000	42	52,50,000
Total			**2,36,48,000**	--	**99,32,16,000**

RESOLVED FURTHER THAT in accordance with the provision of Chapter V of the SEBI (ICDR) Regulations the "Relevant Date" for the purpose of calculating the floor price for the issue of Warrants be and is hereby fixed as Friday, September 11, 2026, being the date 30 days prior to the date of the Annual General Meeting i.e., Sunday, October 11, 2026.

RESOLVED FURTHER THAT without prejudice to the generality of the above, the issue of Warrants shall be subject to the following terms and conditions:

a. The Warrant holders shall, subject to the SEBI (ICDR) Regulations and other applicable rules, regulations and laws, be entitled to exercise the Warrants in one or more tranches within a period of 18 (Eighteen) months from the date of allotment of the Warrants by issuing a written notice to the Company specifying the number of Warrants proposed to be exercised. The Company shall accordingly issue and allot the corresponding number of Equity Shares of face value of Rs. 10/- (Rupees Ten) each to the Warrant holders;
b. An amount equivalent to 25% of the Warrant Issue Price shall be payable at the time of subscription and allotment of each Warrant and the balance 75% shall be payable by the Warrant holder(s) on the exercise of the Warrant(s);
c. Warrants shall be allotted within a period of 15 days from the later of

   (i) the date of the members resolution approving the allotment of Warrants or

   (ii) receipt of the last approval/ permission required for such allotment from any regulatory authority;

d. In the event that, a Warrant holder does not exercise the Warrants within a period of 18 (Eighteen) months from the date of allotment of such Warrants, the unexercised Warrants shall lapse and the amount paid by the Warrant holders on such Warrants shall stand forfeited by Company.
e. The price determined above and the number of Equity Shares to be allotted in the exercise of the Warrants shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time;
f. Apart from the said right of adjustment mentioned in (e) above, the Warrants by themselves, until exercise of the conversion option and allotment of Equity Shares, do not give the Warrant holder thereof any rights akin to that of members of the Company;
g. The Company shall procure the listing and trading approvals for the Equity Shares to be issued and allotted to the Warrant holders upon exercise of the Warrants from the Stock Exchange in accordance with the SEBI Listing Regulations and all other applicable laws, rules and regulations;
h. The Equity Shares so allotted on exercise of the Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum and Articles of Association of the Company and shall rank pari passu in all respects including dividend, with the existing Equity Shares of the Company;
i. The Warrants and Equity Shares issued pursuant to the exercise of the Warrants shall be locked-in as prescribed under the SEBI (ICDR) Regulations from time to time;
j. The pre-preferential shareholding of the Proposed Equity Allottees (if any) and Equity Shares to be allotted to the Proposed Equity Allottees shall be under lock-in for such period as may be prescribed under Chapter V of the SEBI ICDR Regulations.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary or desirable to give effect to the above resolutions, including without limitation to issue and allot Equity Shares upon exercise of the Warrants, to issue certificates/ clarifications on the issue and allotment of Warrants and thereafter allotment of Equity Shares further to exercise of the Warrants, effecting any modifications to the foregoing (including to determine, vary, modify or alter any of the terms and conditions of the Warrants including deciding the size and timing of any tranche of the Warrants), entering into contracts, arrangements, agreements, memoranda, documents to give effect to the resolutions above (including appointment of agencies, consultants, intermediaries and advisors for managing issuance of Warrants and listing and trading of Equity Shares issued on exercise of Warrants), including making applications to Stock Exchange for obtaining of in- principle approval, filing of requisite documents with the Registrar of Companies (ROC), National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and/ or such other authorities as may be necessary for the purpose, to take all such steps as may be necessary for the admission of the Warrants and Equity Shares (to be issued on exercise of the Warrants) with the depositories, viz. NSDL and CDSL and for the credit of such Warrants / Shares to the respective dematerialized securities account of the proposed allottees, and to delegate all or any of the powers conferred by the aforesaid resolutions on it to Banking or any committee of Directors or any Director(s) or officer(s) of the Company and to revoke and substitute such delegation from time to time, as deemed fit by the Board, to give effect to the above resolutions and also to initiate all necessary actions for and to settle all questions, difficulties, disputes or doubts whatsoever that may arise, including without limitation in connection with the issue and utilization of proceeds thereof, and take all steps and decisions in this regard.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things and to take all such actions, steps and decisions as may be necessary, expedient or desirable in connection with or incidental to the aforesaid resolution, including making such applications, filings, submissions and representations and executing such documents and instruments as may be required, and to do all such other acts and things as may be necessary to give effect to this resolution."

By order of the Board of Directors
Jaihind Industries Limited

Sd/-

Pramod Ramsurat Yadav
Company Secretary & Compliance officer
ACS: 29251

Place: Mumbai
Date: September 11, 2026

NOTES:

1. A member entitled to attend and vote at the annual general meeting ("AGM") is entitled to appoint a proxy or proxies to attend and on a poll, to vote on his/her behalf and a proxy need not be a member. The instrument appointing the proxy, in order to be effective, must be deposited at the company's registered office, duly completed and signed, not less than 48 (Forty-Eight) hours before the AGM. Proxies submitted on behalf of limited companies, societies, etc. must be supported by appropriate resolutions or authority, as applicable.

   A person can act as a proxy on behalf of Members not exceeding 50 (Fifty) and holding in the aggregate not more than 10% (ten percent) of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a Member holding more than 10% (ten percent) of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or Member.

2. The explanatory statement pursuant to Section 102 of the Companies Act, 2013 (the "Act") setting out material facts concerning the business under Item No. 3, 4, 5 & 6 of the Notice is annexed hereto. The relevant details are annexed and forms part of this.

3. Corporate Members intending to send their Authorized Representatives to attend the meeting are requested to send a Certified True Copy of the Board Resolution authorizing their Representative to attend and vote on their behalf at the Meeting by e-mail at jaihindltd@yahoo.com.

4. Members, Proxies and Authorized Representatives are requested to bring the duly completed Attendance Slip enclosed herewith to attend the AGM.

5. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2022. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrars and Transfer Agents for assistance in this regard.

6. Members who still hold share certificates in physical form are advised to dematerialize their shareholding to avail the benefits of dematerialization, which include easy liquidity, since trading is permitted in dematerialized form only, electronic transfer, savings in stamp duty and elimination of any possibility of loss of documents and bad deliveries.

7. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members are requested to submit the said form to their DP in case the shares are held in electronic form and to RTA in case the shares are held in physical form.

8. The notice of AGM is being sent to those members/beneficial owners whose name will appear in the register of members/list of beneficiaries received from the depositories as on Friday, September 11, 2026.

9. The copy of Annual Report, notice of 39th Annual General Meeting, notice of e-voting etc. are being sent to the members through e-mail who have registered their e-mail ids with the Company/Depository Participant (DPs)/ Company's Registrar and Transfer Agent (RTA). Members are requested to update their preferred e-mail ids with the Company/ Depository Participant (DPs)/ Company's Registrar and Transfer Agent (RTA), which will be used for the purpose of future communications.

10. Members whose e-mail ids are registered with the Company and who wish to receive printed copy of the Annual Report may send their request to the Company for the same at its registered office before the annual general meeting.

11. All the documents referred in the Notice, Annual Report and Register of Director's Shareholding are open for inspection, during the business hours, at the registered office of the Company up to and including the date of Annual General Meeting.

12. The register of Members and Share Transfer books of the Company shall remain closed during the Book Closure period i.e. October 05th, 2026 to October 11th, 2026, both days inclusive.

13. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company.

14. The members holding shares in the same name of same order of names under different folios are requested to send the share certificates for consolidation of such shares to the Company.

15. Shareholder seeking any information with regard to the accounts is requested to write to the Company at an early date but not later than 10 days before the scheduled date of holding of Annual General Meeting.

16. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

17. To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their Depository Participants ("DPs") in case the shares are held by them in electronic form and with RTA in case the shares are held by them in physical form.

18. The notice of the 39th Annual General Meeting and Annual Report for the Financial Year 2025-26 of the Company has also been uploaded on the website of the Company i.e., www.jaihindltd.co.in

19. In compliance with the provisions of section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 as substituted by the Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide its members facility to exercise their right to vote on resolutions proposed to be passed in the meeting by electronic means. The members may cast their votes using an electronic voting system from a place other than the venue of the Meeting ("remote e-voting").

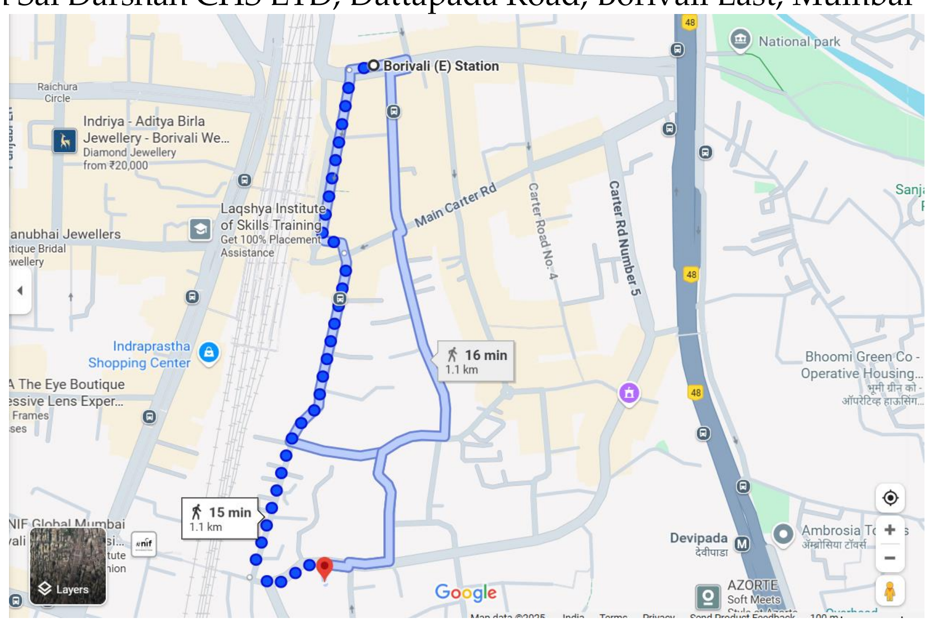
20. In terms of provisions of Section 107 of the Companies Act, 2013, since the Company is providing the facility of remote e-voting to the shareholders, there shall be no voting by show of hands at the AGM. The facility for ballot / polling paper shall be made available at the Meeting and the members attending the Meeting who have not cast their vote by remote e-voting shall be able to vote at the Meeting through ballot / polling paper.

21. The shareholders can opt for only one mode of voting i.e. remote e-voting or physical polling at the meeting. In case of voting by both the modes, vote casted through remote e-voting will be considered final and voting through physical ballot will not be considered. The members who have cast their vote by remote e-voting may also attend the Meeting.

22. A Route map showing directions to reach the venue of Annual General Meeting is given at the end of the this Notice as per requirement of the Secretarial Standard – 2 on "General Meeting" as prescribed by the Institute of Company Secretaries of India, as mandated by the provisions of Section 118(10) of the Ac

ROAD MAP TO THE ANNUAL GENERAL MEETING VENUE:

103, Shreenath Sai Darshan CHS LTD, Dattapada Road, Borivali East, Mumbai- 400066.



VOTING THROUGH ELECTRONIC MEANS AND ATTENDING THE AGM

(i) The voting period begins on 08th October, 2026, 09.00 a.m. and ends 10th October, 2026, 05.00 p.m. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Monday, 05th October, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is

	available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either

	on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting

Participants (DP)	period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

(v) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on

"OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; jaihindltd@yahoo.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services

(India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no.
1800 21 09911

GENERAL INFORMATION

(i) It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the 'Forgot User Details/Password?' or 'Physical User Reset Password?' option available to reset the password.

(ii) The Board of Directors of the Company have appointed Mr. Rinkesh Gala, Proprietor of M/s. Rinkesh Gala & Associates, Practicing Company Secretaries, (Membership No. A42486 & COP No.-20128), to act as the Scrutiniser, to scrutinise the entire e-voting process in a fair and transparent manner. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given above.

(iii) The Scrutiniser will submit her report to the Chairman or to any other person authorised by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e- voting) not later than 48 hours from the conclusion of AGM.

(iv) The results of the electronic voting shall be declared to the Stock Exchanges where shares of the Company are listed after the conclusion of AGM. The results along with the Scrutiniser's Report, shall also be placed on the website of the Company.

All the documents referred to in the accompanying Notice and Explanatory Statement, shall be available for inspection through electronic mode, basis the request being sent on jaihindltd@yahoo.com.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 ('"the Act')

Item No. 3: Appointment of Mr. Prasham Kumar Doshi (DIN: 09567059) as Director of the Company:

Pursuant to the provisions of the Companies Act, 2013 ('the Act'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Articles of Association of the Company, and based on the recommendations of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on August 19, 2026, appointed Mr. Prasham Kumar Doshi (DIN: 09567059) as an Additional Director of the Company to hold office w.e.f. August 19, 2026 up to the date of this Annual General Meeting. In this regard, Mr. Prasham Kumar Doshi has consented to his appointment and the Company has received declarations from Mr. Prasham Kumar Doshi, inter-alia, confirming that he is eligible and does not suffer from any disqualifications for his appointment as Director. He has not been debarred from holding the office of Director by virtue of any SEBI order or any other such Authority. The Company has received notices from Members under Section 160 of the Act, proposing his appointment as a Director. Brief Profile of Mr. Prasham Kumar Doshi and other relevant details are furnished in the Annexure which forms part of this Notice.

Pursuant to Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), the appointment of Mr. Prasham Kumar Doshi (DIN: 09567059) as an Additional Director of the Company is required to be regularised at the next General Meeting or within a period of three months from the date of his appointment, whichever is earlier. Accordingly, the regularisation of his appointment as a Director of the Company is proposed at the ensuing Annual General Meeting.

Having regard to qualification, knowledge and extensive experience of Mr. Prasham Kumar Doshi, his appointment on the Board of the Company as Director will be in the interest of the Company and accordingly, the Board of Directors recommends passing of the Ordinary Resolution.

None of the Directors, Key Managerial Personnel and/or their relatives, except Mr. Prasham kumar Doshi, are in anyway deemed to be concerned or interested in the Resolution.

Item No. 4: Appointment of Mr. Prasham Kumar Doshi (DIN: 09567059) as Managing Director of the Company:

Pursuant to the provisions of the Companies Act, 2013 ('the Act'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and Articles of Association of the Company, and based on the recommendations of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on August 19, 2026, appointed Mr. Prasham Kumar Doshi (DIN: 09567059) as an Additional Director of the Company to hold office w.e.f. August 19, 2026 up to the date of this Annual General Meeting. Mr. Prasham Kumar Doshi was also appointed as Managing Director and Key Managerial Personnel of the Company for a term of 5 (five) consecutive years commencing from August 19, 2026 and ending on August 18, 2031, subject to approval of the Members of the Company, liable to retire by rotation. In this regard, Mr. Prasham Kumar Doshi has consented to his appointment and the Company has received declarations from Mr. Prasham Kumar Doshi, inter-alia, confirming that he is eligible and does not suffer from any disqualifications for his appointment as Director and Managing Director, and meets the criteria for appointment as Managing Director as prescribed under the Act. He has not been debarred from holding the office of Director by virtue of any SEBI order or any other such Authority.

Brief profile of Mr. Prasham Kumar Doshi and other relevant details are furnished in the Annexure which forms part of this Notice. Proposed appointment of Mr. Prasham Kumar Doshi is based on the terms and conditions as mentioned in the letter of appointment dated August 19, 2026, which is subject to approval of Members, and includes the following:

1	Period of Appointment	commencing from August 19, 2026 and ending on August 18, 2031
2	Remuneration	Upto Rs. 36,00,000/- annually
3	Commission	NA
4	Perquisites/ Allowances	NA
5	Annual Privilege Leave	NA
	Sitting Fees	He shall not be entitled to receive any sitting fees for attending the Meetings of the Board of Directors or any Committees thereof.

The terms and conditions of the said re-appointment and/or remuneration and/or agreement may be altered and varied from time to time, by the Board of Directors so as not to exceed the limits set out in Sections 196, 197 read with Schedule V of the Companies Act, 2013 (including any statutory modifications or re-enactment thereof), for the time being in force or any amendments or modifications that may be made thereto by the Central Government if any applicable to Companies in that behalf from time to time, or any amendments thereto.

None of the Directors, Key Managerial Personnel and/or their relatives, except Mr. Prasham Kumar Doshi, are in anyway deemed to be concerned or interested in the Resolution.

Item No. 5: Increase in Authorised Share Capital and Consequent Alteration to the Capital Clause of the Memorandum of Association:

Presently, the Authorised Share Capital of the Company is Rs. 9,00,00,000/- (Rupees Nine Crores Only) divided into 90,00,000 (Ninety Lacs) Equity Shares of Rs. 10/- each (Rupees Ten). Considering the size and the business operations and in order to facilitate the further capital issuances, the Board at its Meeting held on Friday, September 11, 2026, had recommended to increase the Authorised Share Capital from Rs. 9,00,00,000/- (Rupees Nine Crores Only) divided into 90,00,000 (Ninety Lakh) Equity Shares of Rs. 10/- each (Rupees Ten) to Rs. 30,00,00,000/- (Rupees Thirty Crores Only) divided into 3,00,00,000 (Three Crore) Equity Shares of Rs. 10/- each (Rupees Ten) by creation of additional 2,10,00,000 (Two Crore Ten Lakh) Equity Shares of Rs. 10/- each (Rupees Ten). The increase in the Authorised Share Capital and consequential alteration to Clause V of the Memorandum of Association of the Company requires members' approval in terms of Sections 13 and 61 of the Companies Act, 2013.

A draft copy of the modified Memorandum of Association is available for inspection by the Members of the Company electronically during the normal business hours on any working day of the Company, up to the last date of e-voting.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the resolution at Item No. 3 of this AGM Notice.

The Board recommends an Ordinary Resolution set out at Item No. 5 of this AGM Notice for the approval of the Members.

Item No. 6: To approve, offer, issue and allotment of Convertible Warrants on a Preferential basis.

The Board of Directors of the Company ("the Board") at their meeting held on Friday, September 11, 2026, approved Issuance of up to 2,36,48,000 (Two Crore Thirty-Six Lakh Forty-Eight Thousand) convertible warrants ("Warrants"), at an issue price of Rs. 42/- (Rupees Forty Two only) per Warrant ("Warrant Issue Price"), each Warrant convertible into, or exchangeable for 1 (one) fully paid-up Equity Share of the Company having face value of Rs. 10/- (Rupees Ten only) at a premium of Rs. 32/- (Rupees Thirty Two only) for cash consideration, aggregating up to Rs. 99,32,16,000/- (Rupees Ninety-Nine Crore Thirty-Two Lakh Sixteen Thousand Only) to the persons belonging to the promoter/promoter Group & non-promoter categories, by way of a preferential issue through private placement offer (the "Preferential Issue"), in the manner set out below, subject to the approval of the Members, and such other approvals as may be required:

The Convertible Warrants issued pursuant to the abovementioned resolutions shall be subject to lock-in and transferability in accordance with Regulations 167 and 168 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

The Equity Shares allotted shall rank pari passu inter se and with the then existing equity shares of the Company in all respects, including in relation to dividend and voting rights.

The disclosures prescribed under the Companies Act, 2013 and Regulation 163 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "SEBI ICDR Regulations") as may be applicable, in respect of the Resolution proposed at Item No. 6 is as follows:

1. **Objects of the Preferential issue:**

The Company intends to utilize the proceeds raised through the Preferential Issue ("Issue Proceeds") towards the following objects:

The Company proposes to utilise the proceeds of the Issue for the following objects:

1. Healthcare and Hospital Business

An amount upto of Rs. 65 crore (Rupees Sixty Five Crore Only) is proposed to be utilised towards the development, expansion and strengthening of the Company's healthcare and hospital-related business through its subsidiary/group company.

The proposed utilisation may include investment in hospital infrastructure, medical equipment, diagnostic facilities, patient-care facilities, operational requirements and other healthcare-related activities, subject to applicable approvals and regulatory requirements.

2. Textile and Trading Business

An amount upto of Rs. 20 Crore (Rupees Twenty Crore Only) is proposed to be utilised towards establishing, developing and expanding the Company's textile and trading business.

The proposed utilisation may include procurement of textile fabrics, garments, finished textile products, home textiles and other related products, as well as wholesale trading, distribution, institutional supplies and other permissible trading activities.

3. Working Capital and Business Operations

An amount upto of Rs. 10 Crore (Rupees Ten Crore Only) is proposed to be utilised towards the working-capital requirements and general business operations of the Company.

The proposed utilisation may include inventory procurement, supplier advances, logistics and transportation, employee expenses, marketing, administrative expenses and other operational requirements.

5. General Corporate and Contingency Requirements

Balance amount is proposed to be utilised towards general corporate purposes and contingency requirements of the Company.

The proposed utilisation may include professional and consultancy fees, statutory and regulatory expenses, corporate infrastructure, technology and systems, administrative expenses and other permitted corporate expenditure.

The Company proposes to deploy the funds progressively over a period of approximately 18 months from the date of receipt of the issue proceeds, depending upon the actual business requirements, availability of suitable commercial opportunities and applicable approvals.

The amount specified for the aforementioned Objects may deviate +/- 10% (ten percent) depending upon the future circumstances, given that the Objects are based on management estimates and other commercial and technical factors.

2. Type and Number of securities to be issued:(Proposed Allottee(s)):

Sr. No	**Category**	**Name of Proposed Allottees**	**Type of Security**	**No. of Warrants to be issued**	**Consideration**
1	Promoter	Ajit Velshibhai Vasani	Convertible Warrant	7,50,000	3,15,00,000
2	Promoter	Jagruti Ajit Vasani	Convertible Warrant	7,50,000	3,15,00,000
3	Non Promoter	Gaurav Kumar Jha	Convertible Warrant	26,12,500	10,97,25,000
4	Non Promoter	Agri World Ventures Private Limited	Convertible Warrant	22,50,000	9,45,00,000
5	Non Promoter	Jai Shree Safe Hand Health Care Private Limited	Convertible Warrant	22,50,000	9,45,00,000
6	Non Promoter	Hardik P. Deliwala	Convertible Warrant	21,12,500	8,87,25,000
7	Non Promoter	Sushin Stocks Private Limited	Convertible Warrant	20,00,000	8,40,00,000
8	Non Promoter	Shonsuchi Trading Private Limited	Convertible Warrant	20,00,000	8,40,00,000

9	Non Promoter	Deepak Chaturvedi	Convertible Warrant	12,00,000	5,04,00,000
10	Non Promoter	Ilaben Bakulbhai Gediya	Convertible Warrant	11,00,000	4,62,00,000
11	Non Promoter	Lalit More	Convertible Warrant	10,00,000	4,20,00,000
12	Non Promoter	Darshit Rajnikant Gandhi	Convertible Warrant	10,00,000	4,20,00,000
13	Non Promoter	World Link Traders Private Limited	Convertible Warrant	7,00,000	2,94,00,000
14	Non Promoter	Life Link Pharmaceuticals Private Limited	Convertible Warrant	7,00,000	2,94,00,000
15	Non Promoter	Solid Base Infra Ventures Private Limited	Convertible Warrant	7,00,000	2,94,00,000
16	Non Promoter	Hasmukh Gulabchand Mehta	Convertible Warrant	4,14,000	1,73,88,000
17	Non Promoter	Varsha Hasmukh Mehta	Convertible Warrant	4,14,000	1,73,88,000
18	Non Promoter	Vidhi Utsav Shah	Convertible Warrant	3,14,000	1,31,88,000
19	Non Promoter	Rushabh Hasmukh Mehta	Convertible Warrant	3,14,000	1,31,88,000
20	Non Promoter	Jeena Rushabh Mehta	Convertible Warrant	3,14,000	1,31,88,000
21	Non Promoter	Rushabh Hasmukh Mehta (HUF)	Convertible Warrant	3,14,000	1,31,88,000
22	Non Promoter	Hasmukh Gulabchand Mehta (HUF)	Convertible Warrant	3,14,000	1,31,88,000
23	Non Promoter	Narendra Kumar Pandey	Convertible Warrant	1,25,000	52,50,000
Total				**2,36,48,000**	**99,32,16,000**

3. Amount which the Company intends to raise:

The company intends to raise upto Rs. 99,32,16,000/- (Rupees Ninety-Nine Crore Thirty-Two Lakh Sixteen Thousand Only.)

4. **Name and address of Valuer who performed valuation:**

Bhavesh M Rathod, Registered Valuer bearing IBBI Reg No. IBBI/RV/06/2019/10708 having office at 515, 5th Floor, Dimple Arcade, Behind Sai Dham Temple, Thakur Complex, Kandivali East, Mumbai, Maharashtra - 400101

Further, the Valuation report is available at the website: https://www.jaihindltd.co.in/assets/pdfs/valuation_report_2026_09.pdf

5. **Issue Price:**

The Company proposes to offer, issue and allot up to 2,36,48,000 (Two Crore Thirty-Six Lakh Forty-Eight Thousand) Convertible Warrants having face value of Rs. 10/- each (Rupees Ten only) at a price of Rs. 42/- (Rupees Forty Two only) per share (including premium of Rs. 32/- per share) which is not less than the floor price determined in accordance with Chapter V of SEBI ICDR Regulation.

6. **Relevant Date:**

In terms of the provisions of Chapter V of the SEBI (ICDR) Regulations relevant date for determining the floor price for the Preferential Allotment of the Equity shares is Friday, September 11, 2026, being the date 30 days prior to the date of this Annual General Meeting i.e., Sunday, October 11, 2026.

7. **Basis on which the price has been arrived at and justification for the price (including premium, if any):**

The Equity Shares are listed on BSE Limited are frequently traded. For computation of the price of each Share underlying Warrant, BSE Limited, being the stock exchange with higher trading volumes for the preceding 90 trading days prior to Relevant Date, has been considered. The price of underlying Warrant has been arrived at in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations, which shall be higher of:

a. The 90 trading days volume weighted average price: Rs. 40.60 /- per equity share;
b. The 10 trading days volume weighted average prices: Rs. 41.76/- per equity share;
c. Floor price determined in accordance with the provisions of the articles of association of the Company. However, the articles of association of the Company does not provide for any method of determination for valuation of shares which results in floor price higher than determined price pursuant to SEBI ICDR Regulations.

The price of Rs 42 /- per Equity Share is not less than the floor price determined above in accordance with Chapter V of SEBI ICDR Regulations.

8. Practicing Company Secretary's Certificate:

The certificate issued by Mr. Rinkesh Gala, Partner at RA Gala & Associates, Practicing Company Secretaries (ACS No.42486 | C.P. No.20128), having its office at 4/94, Ground Floor, The Malad CHSL, Poddar road, Near Gol Garden, Malad East, Mumbai 400097, certifying that the proposed Preferential Allotment is being made in accordance with the requirements of the SEBI ICDR Regulations, has been obtained by the Company and shall be available for inspection by the Members at the AGM.

The said certificate is also available on the website of the Company at https://www.jaihindltd.co.in/assets/pdfs/pcs_certificate_for_preferential_issue.pdf

9. Class or Classes of persons to whom the allotment is proposed to be made:

The warrants shall be issued and allotted to the investors as per Proposed Allottee(s) listed out in as under :

Sr. No.	Name of Investor	Pre-Preferential Holding		Proposed No. Of Convertible warrants	$Post-Preferential Holding	
		No. of Shares	% of Holding		No. of Shares	% of Holding
1	Ajit Velshibhai Vasani	3,600	0.06	7,53,600	7,53,600	2.51
2	Jagruti Ajit Vasani	1,500	0.02	7,50,000	7,51,500	2.51

103, Shreenath Sai Darshan CHS Ltd, Dattapada Road, Borivali (E), Mumbai- 400066
Tel: +022-28676010 | E-mail: jaihindltd@yahoo.com

3	Gaurav Kumar Jha	-	-	26,12,500	26,12,500	8.72
4	Agri World Ventures Private Limited	-	-	22,50,000	22,50,000	7.51
5	Jai Shree Safe Hand Health Care Private Limited	-	-	22,50,000	22,50,000	7.51
6	Hardik P. Deliwala	-	-	21,12,500	21,12,500	7.05
7	Sushin Stocks Private Limited	-	-	20,00,000	20,00,000	6.67
8	Shonsuchi Trading Private Limited	-	-	20,00,000	20,00,000	6.67
9	Deepak Chaturvedi	-	-	12,00,000	12,00,000	4.00
10	Ilaben Bakulbhai Gediya	41,978	0.66	11,00,000	11,41,978	3.81
11	Lalit More	-	-	10,00,000	10,00,000	3.34
12	Darshit Rajnikant Gandhi	-	-	10,00,000	10,00,000	3.34
13	World Link Traders Private Limited	-	-	7,00,000	7,00,000	2.34
14	Life Link Pharmaceuticals Private Limited	-	-	7,00,000	7,00,000	2.34
15	Solid Base Infra Ventures Private Limited	-	-	7,00,000	7,00,000	2.34
16	Hasmukh Gulabchand Mehta	26,519	0.42	4,14,000	4,40,519	1.47
17	Varsha Hasmukh Mehta	2,000	0.03	4,14,000	4,16,000	1.39
18	Vidhi Utsav Shah	-	-	3,14,000	3,14,000	1.05
19	Rushabh Hasmukh Mehta	2,287	0.04	3,14,000	3,16,287	1.06
20	Jeena Rushabh Mehta	-	-	3,14,000	3,14,000	1.05
21	Rushabh Hasmukh Mehta (HUF)	-	-	3,14,000	3,14,000	1.05
22	Hasmukh Gulabchand Mehta (HUF)	-	0.04	3,14,000	3,14,000	1.05
23	Narendra Kumar Pandey	2,670	3.31	1,25,000	1,27,670	0.43

$ The post preferential percentage of shareholding has been calculated assuming that all the Warrants allotted will be converted into equity shares.

Note: The above shareholding pattern has been prepared on the basis of shareholding as on September 11, 2026

10. Proposed time frame within which the preferential issue shall be completed:

As required under the SEBI (ICDR) Regulations, Warrants shall be allotted by the Company within a period of 15 days from the date of passing of this Resolution provided that where the allotment of the proposed Equity Shares is pending on account of receipt of any approval or permission from any regulatory authority or Government of India, the allotment shall be completed within a period of 15 days from the date of receipt of last of such approvals or permissions. Upon exercise of the option by the proposed allottees to convert the convertible securities within the tenure specified, the allotment of equity shares pursuant to exercise of the convertible securities shall be completed within 15 days from the date of such exercise by the proposed allottees.

11. Proposal / Intent of the promoters, directors, or key management personnel or senior management of the Company to subscribe to the offer:

None of the Promoters, Directors or Key Managerial Personnel or their relatives intend to subscribe to any Equity Shares pursuant to the Preferential Issue, other than, Promoter, Ajit Velshibhai Vasani and Jagruti Ajit Vasani.

12. Identity of the natural persons who are ultimate beneficial owners of the shares proposed to be allotted and/ or who ultimately control the proposed allottee:

Sr. No.	Name of Proposed Allottees	Category	Ultimate Beneficial Owner of the Proposed Allottee
1.	Ajit Velshibhai Vasani	Promoter	NA
2.	Jagruti Ajit Vasani	Promoter	NA
3.	Gaurav Kumar Jha	Non- Promoter	NA
4.	Agri World Ventures Private Limited	Non- Promoter	1. Jigisha Satish Sanghvi 2. Satish Devchand Sanghavi

5.	Jai Shree Safe Hand Health Care Private Limited	Non- Promoter	1. Manishkumar Shantilal Jain 2. Shailesh prabhakar dalvi
6.	Hardik P. Deliwala	Non- Promoter	NA
7.	Sushin Stocks Private Limited	Non- Promoter	1. Kamma Shon Kipgen 2. Suruchi Rani
8.	Shonsuchi Trading Private Limited	Non- Promoter	1. Kamma Shon Kipgen 2. Suruchi Rani
9.	Deepak Chaturvedi	Non- Promoter	NA
10.	Ilaben Bakulbhai Gediya	Non- Promoter	NA
11.	Lalit More	Non- Promoter	NA
12.	Darshit Rajnikant Gandhi	Non- Promoter	NA
13.	World Link Traders Private Limited	Non- Promoter	1. Shital Arvind Shah 2. Dharmistha Sharad Shah
14.	Life Link Pharmaceuticals Private Limited	Non- Promoter	1. Shital Arvind Shah 2. Dharmistha Sharad Shah
15.	Solid Base Infra Ventures Private Limited	Non- Promoter	1. Shital Arvind Shah 2. Dharmistha Sharad Shah
16.	Hasmukh Gulabchand Mehta	Non- Promoter	NA
17.	Varsha Hasmukh Mehta	Non- Promoter	NA
18.	Vidhi Utsav Shah	Non- Promoter	NA
19.	Rushabh Hasmukh Mehta	Non- Promoter	NA
20.	Jeena Rushabh Mehta	Non- Promoter	NA
21.	Rushabh Hasmukh Mehta (HUF)	Non- Promoter	NA
22.	Hasmukh Gulabchand Mehta (HUF)	Non- Promoter	NA
23.	Narendra Kumar Pandey	Non- Promoter	NA

13. Change in control:

There will be no change in control / management of the Company consequent to the Preferential Issue. The promoter of the Company prior to the completion of the

Preferential Issue and will continue to remain Promoter of the Company post the completion of the Preferential Issue.

Furthermore, the proposed Preferential Issue does not trigger any obligation to make an open offer under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SEBI SAST Regulations").

14. Shareholding Pattern of the Company before and after the Preferential Issue:

The pre-issue and post-issue shareholding pattern (considering full allotment) is provided as below:

Sr. No.	Category	Pre-issue		Proposed	$Post Issue	
		No of shares held	% of share holding		No of shares held	% of share holding
A	Promoter					
1	Indian					
	Individual	6,600	0.10	15,00,000	15,05,100	5.03
	Bodies corporate	--	--	--	--	--
	Sub-total	--	--	--	--	--
2	Foreign promoters	--	--	--	--	--
	Sub-total (A)	**6,600**	**0.10**	**15,00,000**	**15,05,100**	**5.03**
B	Non-promoters' holding					
1	Institutional investors	--	--	--	--	--
2	Non-institution	--	--	--	--	--
	Private corporate bodies	--	--	--	--	--
	Body Corporate Company	54,821	0.87	1,06,00,000	1,06,54,821	35.55
	Indian public	60,76,000	96.14	1,09,20,000	1,69,96,000	56.71
	Public	--	--	--	--	--
	others	--	--	--	--	--

	a. NRI	3,962	0.06	--	3,962	0.01
	b. Clearing Member	--	--	--	--	--
	c. HUF	1,78,617	2.83	6,28,000	8,06,617	2.69
	d. Trust	--	--	--	--	--
	Sub-total (B)	63,13,400	99.90	2,21,48,000	2,84,61,400	94.97
	Grand Total	**63,20,000**	**100.00**	**2,36,48,000**	**2,99,68,000**	**100.00**

$ The post preferential percentage of shareholding has been calculated assuming that all the Warrants allotted will be converted into equity shares.

Note: The above shareholding pattern has been prepared on the basis of shareholding as on September 11, 2026

15. Lock-in Period:

The warrants proposed to be allotted pursuant to the Preferential Issue and, where applicable, the pre-preferential allotment shareholding of the Proposed Allottees shall be subject to lock-in as per the requirement of Chapter V of SEBI ICDR Regulations.

16. Current and Proposed Status of the Allottees:

The proposed allottees as listed about below and such status shall remain the same post the Preferential Issue:

Sr. No.	**Name of Proposed Allottees**	**Category**
1	Ajit Velshibhai Vasani	Promoter
2	Jagruti Ajit Vasani	Promoter
3	Gaurav Kumar Jha	Non Promoter
4	Agri World Ventures Private Limited	Non Promoter
5	Jai Shree Safe Hand Health Care Private Limited	Non Promoter
6	Hardik P. Deliwala	Non Promoter
7	Sushin Stocks Private Limited	Non Promoter
8	Shonsuchi Trading Private Limited	Non Promoter
9	Deepak Chaturvedi	Non Promoter

10	Ilaben Bakulbhai Gediya	Non Promoter
11	Lalit More	Non Promoter
12	Darshit Rajnikant Gandhi	Non Promoter
13	World Link Traders Private Limited	Non Promoter
14	Life Link Pharmaceuticals Private Limited	Non Promoter
15	Solid Base Infra Ventures Private Limited	Non Promoter
16	Hasmukh Gulabchand Mehta	Non Promoter
17	Varsha Hasmukh Mehta	Non Promoter
18	Vidhi Utsav Shah	Non Promoter
19	Rushabh Hasmukh Mehta	Non Promoter
20	Jeena Rushabh Mehta	Non Promoter
21	Rushabh Hasmukh Mehta (Huf)	Non Promoter
22	Hasmukh Gulabchand Mehta (Huf)	Non Promoter
23	Narendra Kumar Pandey	Non Promoter

17. Listing

The Company shall make an application to BSE Limited for listing of the aforementioned Convertible warrants pursuant to the Preferential Issue. The, Convertible warrants once allotted, shall rank pari-passu with the then existing Equity Shares of the Company in all respects, including dividend.

18. Undertakings

The Company hereby undertakes that:

a. It would re-compute the price of the securities specified above in terms of the provisions of SEBI (ICDR) Regulations, where it is so required.

b. If the amount payable, if any, on account of the re-computation of price is not paid within the time stipulated in SEBI (ICDR) Regulations the above shares shall continue to be locked-in till the time such amount is paid by the allottees.

19. Principal terms of assets charged as securities

NIL

20. Number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:

NIL

21. Other disclosures:

a. The Proposed Allottees have confirmed that they have not sold or transferred any Equity Shares during the 90 trading days preceding the Relevant Date.

b. The Company is in compliance with the conditions for continuous listing of Equity Shares as specified in the listing agreement with the Stock Exchange and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and is eligible to make the preferential issue under Chapter V of the SEBI ICDR Regulations.

c. Neither the Company nor any of its Directors or Promoters are categorized as wilful defaulter(s) by any bank or financial institution or consortium thereof, in accordance with the guidelines on wilful defaulter(s) issued by the Reserve Bank of India.

d. Neither the Company nor any of its Directors or Promoters are a wilful defaulter or fraudulent borrower as defined under the SEBI ICDR Regulations.

e. Neither the Company nor any of its Directors and/or Promoters is a fugitive economic offender as defined under the SEBI ICDR Regulations.

f. The entire pre-preferential allotment shareholding of the Proposed Allottees, if any, shall be locked-in from the Relevant Date up to a period of 90 trading days from the date of trading approval.

g. The Company is not required to re-compute the price of the Equity Shares in terms of the provisions of the SEBI ICDR Regulations, since the Equity Shares are listed on the recognized Stock Exchange for a period of more than 90 trading days prior to the Relevant Date.

None of the Promoters, Directors or Key Managerial Personnel or their relatives in any way concerned or interested, financially or otherwise, in the proposed resolution, other than, Mr. Ajit Velshibhai Vasani and Ms. Jagruti Ajit Vasani.

In terms of Sections 23, 42 and 62(1)(c) of the Companies Act, 2013, approval of the Members by way of a Special Resolution is required to create, issue and allot the Converible warrants through a Preferential Issue, on private placement basis. The Board accordingly recommends the Special Resolution as set out in Item No. 6 of this Notice for approval of the Members.

By order of the Board of Directors
Jaihind Industries Limited

Sd/-

____

Pramod Ramsurat Yadav
Company Secretary & Compliance officer
ACS: 29251

Place: Mumbai
Date: September 11, 2026

DETAILS OF DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING

Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-2 on General Meetings]

Name of Director	Mr. Pareshkumar Vinodray Savani
Date of Birth	20/03/1979
Date of First Appointment	05/03/2007
Qualification	Graduation
Expertise in specific functional areas	Specialized in the textile industry, bringing a wealth of knowledge and experience in fabric innovation, production processes, and market trends.
Terms and conditions of appointment or re appointment	Re-appointment of Mr. Pareshkumar Vinodray Savani, whose term shall be liable to retire by rotation.
Directorships in other listed entities as on March 31, 2026	Nil
Membership of any Committees of other listed entities as on March 31, 2026	Nil
Name of Listed entities from which the person has resigned in the past three years	Nil
No of Equity Shares held in the Company	Nil
Relationship between directors inter-se	Nil

DETAILS OF DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING

Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-2 on General Meetings]

Name of Director	Mr. Prasham Kumar Doshi
Date of Birth	28/05/1983
Date of First Appointment	19/08/2026
Qualification	Graduation and L.L.B.
Expertise in specific functional areas	Mr. Prasham Doshi is a visionary entrepreneur with a diversified presence across multiple industries. With a strong foundation in commerce, law, and business management, he combines legal expertise with strategic thinking to build and lead ventures that create value, generate opportunities, and make a positive impact on society.
Terms and conditions of appointment or re-appointment	Appointment of Mr. Prasham Kumar Doshi, whose term shall be liable to retire by rotation.
Directorships in other listed entities as on March 31, 2026	Nil
Membership of any Committees of other listed entities as on March 31, 2026	Nil
Name of Listed entities from which the person has resigned in the past three years	Nil
No of Equity Shares held in the Company	1476 Equity Shares
Relationship between directors inter-se	s/o Ms. Deviben Dinesh Doshi

JAIHIND INDUSTRIES LIMITED
(Formerly known as Jaihind Synthetics Ltd)
CIN: L17120MH1986PLC040093
103, Shreenath Sai Darshan CHS Ltd, Dattapada Road, Borivali (E), Mumbai- 400066
Tel: +022-28676010 | E-mail: jaihindltd@yahoo.com

DIRECTORS' REPORT

To,
The Members of
Jaihind Industries Limited
(Formerly Known as Jaihind Synthetics Ltd)

Your directors take pleasure in presenting their 39th Annual Report on the business and operations of the Company together with the Audited Standalone Financial Statement of Accounts for the year ended March 31, 2026.

1. Financial Highlights

The Company's financial result for the year ended March 31, 2026 is summarized below:

(Amount in Lakhs)

Particulars	**FY 2025-26**	**FY 2024-25**
Total Income	19.92	13.55
Profit Before Exceptional Items, Extraordinary Items and Tax	--	--
Extraordinary Item	--	--
Profit / (Loss) Before Tax	2.39	2.08
Less: Provision for Current Tax	0.55	0.50
Less: MAT credit entitlement	--	--
Less: Deferred tax	--	--
Profit/ (Loss) for the year	1.84	1.58
Profit/(Loss) b/f from previous period	(32.14)	(33.72)
Short/Excess Provision of Income Tax	--	--
Profit for Appropriation Sub Total (A)	**(30.30)**	**(32.14)**
Investment allowance reserve	0.69	0.69
Capital Redumption reserve	629.01	--
Share Premium	277.40	683.75
Sub Total (B)	**907.11**	**684.45**
Balance carried to Balance sheet (A+B)	**876.81**	**652.31**

2. Financial Operations & State of Affairs of the Company

Business Overview:

The Company is engaged in the business of manufacturing, dealing, exporting, brokering, agency, distribution, dyeing, printing, and bleaching of all types of textile fibers, yarn, cloth, cotton, woolen, worsted materials, silk, garments, and handicrafts. The Company also undertakes twisting, doubling, texturizing, and crimping of polyester yarn, silk, cotton, and blended yarn.

Financial Performance:

During the year under review, the total income of the Company for the financial year ended March 31, 2026, stood at Rs. 19.92/- Lakhs as against Rs. 13.55/- Lakhs in the previous financial year. The Company has generated Net profit of Rs. 1.84/- Lakhs in current financial year as compared to Rs. 1.58/- Lakhs in previous financial year.

Future Outlook:

Your directors are committed to accelerating the growth momentum in the coming years and remain confident of a bright and prosperous future for the Company.

3. **Change in the nature of business, if any:**

There is no change in nature of business during the year 2025-26.

4. **Dividend**

Your directors do not recommend any dividend for the year.

5. **Transfer to Reserves**

During the financial year 2025-26 the Company has not transferred any amount to any reserve.

6. **Details of the Companies which have become or ceased to be its Subsidiaries, Joint Ventures or Associate Companies during the year:**

During the year under review, the Company did not have any Subsidiary, Joint Venture or Associate Company.

Subsequent to the closure of the financial year, the Company acquired a 78% shareholding in Wellness & Medicial Oasisz Private Limited (CIN: U86100MR2026PTC476576), a company incorporated in India and registered with the Registrar of Companies.

7. Name Change of Company:

The Board of Directors takes pleasure in informing the Members that during the year under review, the Company received approval from the Registrar of Companies, for the change in the name of the Company from Jaihind Synthetics Ltd to Jaihind Industries Limited, vide approval dated February 5, 2026. Subsequently, the Company received approval from BSE Limited for the change in the name of the Company on April 16, 2026.

8. Directors and Key Managerial Personnel Composition:

During the year under review, there was no changes in composition of the Board of directors of company.

Subsequent to the closure of the financial year, the following changes occurred in the composition of the Board of Directors of the company:

1. The Board places on record its profound grief and deep sorrow and sad demise of Mr. Dinesh Doshi, Whole time Director, who passed away on August 17, 2026. He was a visionary leader whose invaluable guidance, strategic insights, and immense contributions significantly shaped the growth and success of the company since the company's inception. The Board conveys its deepest condolences to the bereaved family and prays that the departed soul rests in peace.

2. Mr. Prasham Kumar Doshi, was appointed as Additional Executive Director on the Board w.e.f. August 18, 2026. With significant expertise, he has made valuable contributions to enhancing the company’s governance and strategic direction.

Pursuant to Section 152 of the Companies Act, 2013 (‘the Act’), Mr. Pareshkumar Vinodray Savani, Director will retire by rotation at the ensuing AGM and being eligible, offers himself for re-appointment. The Board recommends his appointment.

Further, all Independent Directors of the Company have given declarations under Section 149(7) of the Act that they meet the criteria of independence as laid down under Section 149(6) of the Act and Regulation 16(1)(b) and other applicable provisions of the SEBI Listing Regulations.

In terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence. The Independent Directors hold office for a fixed term of five years and are not liable to retire by rotation. In the opinion of the Board, the Independent Directors fulfill the conditions of independence specified in Section 149(6) of the Act and Regulation 16(1)(b) and other applicable provisions of the SEBI Listing Regulations.

During the year under review, Mr. Pramod Ramsurat Yadav, Company Secretary and Compliance Officer of the Company, resigned from the position of Company Secretary with effect from February 09, 2026. The Board of Directors has taken note of and accepted his resignation.

However, Mr. Pramod Ramsurat Yadav was re-appointed as the Company Secretary of the Company with effect from March 31, 2026, pursuant to the approval of the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee.

9. Board Evaluation:

The Board of Directors is committed to continued improvement in its effectiveness. Accordingly, formal evaluation of Board's, it's Committee and Directors performance is carried out annually. This was designed to ensure, amongst other things, that the Board, its Committees and each Director continue to contribute effectively.

As per Section 134(3) (p) of the Act, a statement indicating the manner in which formal annual evaluation was made by the Board of their performance and that of its Committees and individual Directors, has to be furnished to the Members as part of the Board's Report.

The criteria for evaluation of performance of Directors, the Board as a whole and the Board's Committee, as specified by Nomination and Remuneration Committee was done.

10. Policy on the Directors' appointment and remuneration:

The Company's Policy on the Directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of Directors and other matters as provided under section 178 of the Act is available at company website.

11. Number of meetings of the Board of Directors:

Attendance in the number of Board Meetings held and attended during the year are as under:

Sr No.	Name of the Director	Designation	Number of Meeting	
			Held	Attended
1	Ms. Deviben Dinesh Doshi	Whole-time Director	8	8
2	Mr. Dinesh Jayntalal Doshi	Whole-time Director	8	8
3	Mr. Paresh Vinodray Savani	Director	8	8
4	Mr. Dipesh Bhupendra Sushania	Independent Director	8	8
5	Mr. Krishna Pramod Maheta	Independent Director	8	8
6	Ms. Rinal Vijaybhai Doshi	Independent Director	8	8

During the year under review, following 8 (Eight) meetings of the Board of Directors were held:

Sr no.	Date of the Meeting
1	Friday, 30 May, 2025
2	Wednesday, 30 July, 2025
3	Tuesday, 12 August, 2025
4	Thursday, 28 August, 2025
5	Friday, 14 November, 2025
6	Monday, 9 February, 2026
7	Friday, 13 February, 2026
8	Tuesday, 31 March, 2026

The intervening gap between two board meetings was within the period prescribed under the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and as per Secretarial Standard-1.

12. Committees of the Board:

The Company has constituted various committees in accordance with the provisions of the Companies Act, 2013 the details of which are given as under:

A. Audit Committee;
B. Nomination and Remuneration Committee;
C. Stakeholders Relationship Committee;

13. Audit Committee

The Board has framed the Audit Committee which ensures effective compliance of Section 177 of the Act and Regulation 18 of the Listing Regulations. The Audit Committee comprises of experts specialized in Accounting and Financial Management. The Chairperson of the Audit Committee is a Non-Executive Independent Director. The composition of the Audit Committee, as on March 31, 2026, is as under:

- **Composition of Audit Committee**

Sr No.	Name of Director	Category	Designation	Number of Meeting	
				Held	Attended
1	Mr. Dipesh Bhupendra Sushania	Non-Executive Independent Director	Chairman	4	4
2	Mr. Dinesh Jayantlal Doshi	Executive & Whole Time Director	Member	4	4
3	Mr. Krishna Pramod Maheta	Non-Executive Independent Director	Member	4	4

During the period under review, following 4 (four) Audit Committee Meetings were held:

Sr no.	Date of the Meeting
1	Friday, 30 May, 2025
2	Tuesday, 12 August, 2025
3	Friday, 14 November, 2025
4	Friday, 13 February, 2026

The statutory auditors were the invitees to the above meetings.

➢ **Terms of reference:**

The terms of reference of the Audit Committee include:

1. Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommendation for appointment, remuneration and terms of appointment of auditors of the Company;
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
   a) Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013
   b) Changes, if any, in accounting policies and practices and reasons for the same
   c) Major accounting entries involving estimates based on the exercise of judgment by management
   d) Significant adjustments made in the financial statements arising out of audit findings
   e) Compliance with listing and other legal requirements relating to financial statements
   f) Disclosure of any related party transactions
   g) Qualifications in the draft audit report.
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring

the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;

7. Review and monitor the auditor's independence and performance, and effectiveness of audit process;
8. Approval or any subsequent modification of transactions of the company with related parties;
9. Scrutiny of inter-corporate loans and investments;
10. Valuation of undertakings or assets of the company, wherever it is necessary;
11. Evaluation of internal financial controls and risk management systems;
12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
14. Discussion with internal auditors of any significant findings and follow up there on;
15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
18. To review the functioning of the Whistle Blower mechanism;
19. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
20. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

B. NOMINATION AND REMUNERATION COMMITTEE:

The Board has framed the Nomination and Remuneration Committee Charter which ensures effective compliance of Section 178 of the Act and Regulation 19 of the Listing Regulations. The Board has clearly defined the terms of reference for the Nomination and Remuneration Committee, which are as under:

➢ **<u>Composition:</u>**

Sr	Name of the Director	Designatio	Category	Number of

No.		n		Meeting	
				Held	Attended
1	Mr. Dipesh Bhupendra Sushania	Chairman	Non-Executive Independent Director	1	1
2	Mr. Krishna Pramod Maheta	Member	Non-Executive Independent Director	1	1
3	Mrs. Rinal Vijaybhai Doshi	Member	Non-Executive Independent Director	1	1

During the period under review, the Committee met on February 13, 2026.

➢ **Remuneration Policy:**

The remuneration of the Executive Directors is recommended by the remuneration committee based on factors such as industry benchmarks, the Company's performance etc.

➢ **Terms of Reference:**

- Reviewing the overall compensation policy, service agreements and other employment conditions of Managing / whole-time Director and Senior Management.
- To help in determining the appropriate size, diversity and composition of the Board. - To recommend to the Board appointment and removal of Director.
- To frame criteria determining qualifications, positive attributes and independence of Directors.
- To recommend to the Board remuneration payable to the Directors (while fixing the remuneration to Executive Directors the restrictions contained in the Act, is to be considered).
- To create an evaluation framework for Independent Directors and the Board.
- To provide necessary reports to the Chairman after the evaluation process is completed by the Directors.
- To assist in developing a succession plan for the Board.
- To assist the Board in fulfilling responsibilities entrusted from time to time.
- Delegation of any of its power to any Member of the Committee or the Compliance Officer.

103, Shreenath Sai Darshan CHS Ltd, Dattapada Road, Borivali (E), Mumbai- 400066
Tel: +022-28676010 | E-mail: jaihindltd@yahoo.com

- **Performance Evaluation Criteria for Directors:**

The criterion for performance evaluation is as under:

Role of Accountability:

- Understanding the nature and role of Independent Directors' position.
- Understanding of risks associated with the business.
- Application of knowledge for rendering advice to management for resolution of business issues.
- Offer constructive challenge to management strategies and proposals.
- Active engagement with the management and attentiveness to progress of decisions taken.

Objectivity:
- Non-partisan appraisal of issues.
- Own recommendations given professionally without tending to majority or popular views.

Leadership and Initiative:
- Heading Board and sub-committees.
- Driving any function or identified initiative based on domain knowledge and experience.

Personal Attributes:
- Commitment to role and fiduciary responsibilities as a Board member.
- Attendance and active participation.
- Proactive, strategic and lateral thinking.

C. STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Shareholders' Grievance Committee comprises of Three Directors i.e. Ms. Deviben Dinesh Doshi, Mr. Dinesh Jayntalal Doshi, and Ms. Rinal Vijaybhai Doshi was the Chairperson of Shareholders Grievance Committee.

- **Meetings:**

During the period under review, the Committee has met on February 13, 2026 and all the Members were present.

- **Terms of reference:**

- Oversee and review all matters connected with the transfer of the Company's securities.
- Approve issue of the Company's duplicate share / debenture certificates.
- Consider, resolve and monitor redressal of investors' / shareholders' / security holders' grievances related to transfer of securities, non-receipt of Annual Report, non- receipt of declared dividend etc.
- Oversee performance of the Company's Registrar and Share Transfer Agent ("RTA").
- Recommend methods to upgrade the standard of services to investors;
- Monitor implementation and compliance with the Company's Code of Conduct for Prohibition of Insider Trading.
- Carry out any other function as is referred by the Board from time to time and / or enforced by any statutory notification / amendment or modification as may be applicable.
- Perform such other functions as may be necessary or appropriate for the performance of its duties.

D. MEETING OF INDEPENDENT DIRECTORS:

During the year under review, the Independent Directors met on February 13, 2026, inter alia to discuss (i) evaluation of the performance of Non Independent Directors and the Board of Directors as a whole; (ii) evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors; (iii) evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties; and (iv) other related matters.

All the Independent Directors of the Company were present at the said meeting and the required quorum was present.

14. Corporate Social Responsibility (CSR)

In line with the provisions of the Companies Act, 2013 and the rules framed there under with respect to the Corporate Social Responsibility (CSR), your company is not governed by the provisions of Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014. So, the Company is not required to conduct CSR activities.

15. Vigil Mechanism:

The Company has a 'Whistle Blower Policy'/'Vigil Mechanism' in place. The objective of the Vigil Mechanism is to provide the employees, Directors, customers, contractors and other stakeholders of the Company an impartial and fair avenue to raise concerns and seek their redressal, in line with the Company's commitment to the highest possible standards of ethical, moral and legal business conduct and fair dealings with all its stakeholders and constituents and its commitment to open communication channels. The Company is also committed to provide requisite safeguards for the protection of the persons who raise such concerns from reprisals or victimization, for whistle blowing in good faith. The Board of Directors affirms and confirms that no personnel have been denied access to the Audit Committee. The Policy contains the provision for direct access to the Chairman of the Audit Committee in appropriate or exceptional cases.

Vigil Mechanism cum Whistle Blower Policy is available on the Company's website.

16. Audit Reports:

a) Statutory Audit Report:

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under section 133 of the Act. The Company has received an unmodified opinion in the Auditors' Report for the financial year 2025-26.

b) Secretarial Audit Report:

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. RA Gala & Associates, Practicing Company Secretary (FRN: P2019MH075400) to undertake the Secretarial Audit of the Company. The Secretarial Audit Report is annexed herewith as **Annexure 'A'**.

As required under section 204 (1) of the Companies Act, 2013, the Company has obtained a secretarial audit report.

There are no major observations made by the Auditor in the Report except other non- compliances mentioned therein and forming part of the report:

However, the company would ensure in future that all the provisions are compiled to the fullest extent.

c) **Statutory Auditors:**

Pursuant to the provisions of Section 139 of the Act and rules made thereunder, M/s. PSV Jain & Associates, Chartered Accountants were appointed as Statutory Auditor of the Company at the 36th AGM held on September 30, 2023, for a period of five (5) consecutive years from the conclusion of that AGM till the conclusion of the 41st AGM.

17. **Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo:**

The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the Company during the year under review.

A. Conservation of Energy:

a) the steps taken or impact on conservation of energy: NA
b) the steps taken by the company for utilizing alternate sources of energy: NA
c) the capital investment on energy conservation equipment: NA

B. Technology Absorption:

a) the efforts made towards technology absorption: NA
b) the benefits derived like product improvement, cost reduction, product development or import substitution: NA
c) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year): NA

- the details of technology imported;
- the year of import;
- whether the technology has been fully absorbed;
- if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and
- the expenditure incurred on Research and Development.

C. Foreign Exchange Earnings and Outgo:

In accordance with the provisions of Section 134(3)(m) of the Companies Act, 2013, read with the Rule 5 of the Companies (Accounts) Rules, 2014, the information relating to foreign exchange earnings and outgo is provided under:

(Amount in Rs)

Sr. No.	Particulars	2025-26	2024-25
1.	Foreign Exchange Earnings	NIL	NIL
2.	Foreign Exchange Outgo	NIL	NIL

18. Particulars of Employees:

During the year under review, no employee was in receipt of remuneration exceeding the limits as prescribed under provisions of Section 197 of the Companies Act, 2013 and Rule 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The information pursuant to Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 relating to median employee's remuneration is made available at the corporate office of the Company during working hours for a period of twenty-one (21) days before the date of the meeting.

19. Annual Return:

In pursuant to Section 92 read with Rule 11 of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company shall be filed in E-Form MGT-7 with the Registrar of Companies within 60 days from the date of Annual General Meeting (including any extensions thereof granted under Section 96 of the Companies Act, 2013) for the Financial Year 2025-26.

20. Share Capital:

The Authorised Capital as at March 31, 2026 is Rs. 9,00,00,000/- and paid up Equity Share Capital stood at 6,28,75,000/-. During the year under review, the Company has not issued shares or convertible securities or shares with differential voting rights nor has granted any stock options or sweat equity or warrants. As on March 31, 2026, none of the Directors of the Company hold instruments convertible into Equity Shares of the Company.

The Board of Directors, with the approval of the members by way of a Special Resolution passed at the Extra-Ordinary General Meeting held on December 16, 2024 has undertaken a reduction of the issued, subscribed, and paid-up equity share capital of the Company pursuant to the provisions of Section 66 and other applicable provisions of the Companies Act, 2013.

The Company had received in-principle approval from BSE Limited for the proposed reduction of share capital on October 21, 2024.

Thereafter the necessary application along with the scheme of reduction was filed before the Hon'ble National Company Law Tribunal (NCLT), Bench, and the confirmation order approving the reduction of share capital was received on August 1, 2025 and subsequently filed with the Registrar of Companies, Mumbai.

Consequent to this reduction, the revised paid-up equity share capital of the Company stands at Rs. 6,28,75,000 divided into 63,20,000 equity shares of Rs. 10 each. The capital reduction has been given effect to in the books of accounts of the Company for the year ended March 31, 2026.

21. Management Discussion and Analysis Report:

In terms of Regulation 15(2) and 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the compliance relating to the inclusion of a Management Discussion and Analysis Report is not applicable to the Company.

22. Directors' Responsibility Statement:

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended March 31, 2026, the Board of Directors hereby confirm that:

a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures, wherever applicable;
b) such accounting policies have been selected and applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for the year ended on that date;
c) proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and

other irregularities;

d) the annual accounts of the Company have been prepared on a going concern basis;
e) internal financial controls have been laid down to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
f) Proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

23. Particulars of Contracts and Arrangements with Related Parties:

Your Company has formulated a policy on Related Party Transactions including policy for determining material subsidiaries and on materiality of related party transactions which are available on the Company's website and is accessible at the Company website.

All contracts/ arrangements/ transactions entered by the Company during the financial year under review with related parties were in the ordinary course of business and on an arm's length basis.

During the year under review, the Company has not entered into any contract/ arrangement/ transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions. Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 along with the justification for entering into such contract or arrangement in Form AOC-2 does not form part of the report. However, the Directors draw attention of the members to the Standalone Financial Statement which sets out related party disclosures.

24. Particulars of loans, guarantees or investments under Section 186 of the Companies Act, 2013:

Particulars of loans given, investments made, guarantees given and securities provided under Section 186 of the Companies Act, 2013 form part of the Notes to the Standalone Financial Statements.

25. Internal Financial Controls with reference to the Financial Statement:

The Company has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information.

The Company has in place adequate internal financial controls with reference to financial statements. The Company's internal control systems, including internal financial controls, are commensurate with the nature of its business and the size and complexity of its operations and the same are adequate and operating effectively. These systems are periodically tested and no reportable material weakness in the design or operation was observed. The Audit Committee reviews adequacy and effectiveness of the Company's internal control system including internal financial controls.

26. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Your Company has always believed in providing a safe and harassment-free workplace for every individual working in the Company. The Company has complied with the applicable provisions of the aforesaid Act, including constitution of the Internal Complaints Committee. The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. All employees (permanent, contractual, temporary and trainees) are covered under this Policy. The Policy is gender neutral. We are pleased to inform you that no complaints pertaining to sexual harassment were received during the Financial Year 2025-26. The policy can be accessed on the website of the Company at the Company website.

27. Secretarial Standards:

The Company has complied with all the applicable Secretarial Standards issued by The Institute of Company Secretaries of India and notified by the Central Government.

28. Cost Records:

As per Section 148(1) of the Act read with the Companies (Cost Records and Audit) Rules, 2014, the maintenance of cost records is not mandated for the products manufactured by the Company.

29. Other Disclosures/Reporting:

Your Director's state that no disclosure or reporting is required in respect of the following items as there were no events/instances/transactions occurred on these items during the year under review:

a) Material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report;

b) Details relating to deposits covered under Chapter V of the Act;

c) Voting rights which are not directly exercised by the employees in respect of shares for the subscription/purchase of which loan was given by the Company (as there is no scheme pursuant to which such persons can beneficially hold shares as envisaged under section 67(3)(c) of the Act);

d) Significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future; and

e) Details in respect of frauds reported by the Auditors under section 143(12) other than those which are reportable to the Central Government, as there were no such frauds reported by the Auditors.

30. Acknowledgements:

Your Board wish to place on record their appreciation and acknowledge with gratitude the support and cooperation extended by the Government Authorities, Bankers, Customers, Employees and Members during the year under review and look forward to their continued support.

For and on behalf of the Board of Directors,
Jaihind Industries Limited
(Formerly known as Jaihind Synthetics Ltd)
Sd/-

____

Deviben Dinesh Doshi
Chairman & Whole-time Director
DIN: 07789368
Date: September 11, 2026
Place: Mumbai

Annexure A

FORM NO. MR-3
Secretarial Audit Report
For the Financial Year ended March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
JAIHIND INDUSTRIES LIMITED,
(formerly known as 'Jaihind Synthetics Ltd')

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **JAIHIND INDUSTRIES LIMITED** *(formerly known as 'Jaihind Synthetics Ltd'***)** (hereinafter called the company).

Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March 2026 has complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(c) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;

(d) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(f) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and

(g) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; and

vi) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except the following:

1. The Company has not uploaded polices, results and other statutory documents on website of the Company in accordance with Companies Act, 2013 and as per Regulation 46 of SEBI (LODR) Reg., 2015.
2. The Company has not appointed an Internal Auditor as mandated under Section 138 of the Companies Act, 2013.

We further report that,

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors, whichever is applicable.

The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

All the decisions were carried out unanimously by the members of the Board and Committees and the same were duly recorded in the minutes of the meeting of the Board of Directors and Committees of the Company.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items and obtaining shorter consents wherever necessary before the meeting and for meaningful participation at the meeting.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period the Company had specific event /action having a major bearing on the Company's affairs in pursuance of the above referred laws, regulations, guidelines, standards etc. as detailed below:

The Company has received the requisite approvals from BSE Limited and the Hon'ble National Company Law Tribunal (NCLT) for the reduction of its share capital. The confirmation order approving the reduction of share capital was received on August 1, 2025, and the same was thereafter filed with the Registrar of Companies, Mumbai. Consequent upon the reduction, the revised paid-up equity share capital of the Company stands at Rs. 6,28,75,000, comprising 63,20,000 equity shares of Rs. 10 each.

For **RA Gala & Associates**
Practicing Company Secretaries

Sd/-

Rinkesh Gala
Partner
ACS No.42486 | C.P. No.20128
Peer Review No: 6726/2025
UDIN: A042486H001523361

Place: Mumbai
Date: September 17, 2026

ANNEXURE I

To,
The Members,
JAIHIND INDUSTRIES LIMITED
*(formerly known as 'Jaihind Synthetics Ltd'***)**

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express as opinion on these secretarial records based on our audit.

2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, Rules, Regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For RA Gala & Associates
Practicing Company Secretaries
Sd/-

Rinkesh Gala
Partner
ACS No.42486 | C.P. No.20128

JAIHIND INDUSTRIES LIMITED
(Formerly known as Jaihind Synthetics Ltd)
CIN: L17120MH1986PLC040093
103, Shreenath Sai Darshan CHS Ltd, Dattapada Road, Borivali (E), Mumbai- 400066
Tel: +022-28676010 | E-mail: jaihindltd@yahoo.com

Peer Review No: 6726/2025
UDIN: A042486H001523361

Place: Mumbai
Date: 17-09-2026

PSV Jain & Associates

Chartered Accountants
Office No. 105, Shree Yashwant Shopping Centre, Kasturba Road No. 7, Borivali (East),
Mumbai - 400 066.
Email : pramodj.82@gmail.com Contact : 8976358144

INDEPENDENT AUDITORS REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS.

To,
The Board of Directors
JAIHIND INDUSTRIES LIMITED
(Previously known as 'Jaihind Synthetics LTD')

Opinion and Conclusion

1. We have (a) audited standalone financial results **JAIHIND INDUSTRIES LIMITED (previously known as 'JAIHIND SYNTHETICS LTD')** (the "Company") for the year ended March 31, 2026 and (b) audited standalone financial results for the quarter ended March 31, 2026 included in the accompanying Statement of Standalone Financial Results ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Financial Results for the year ended March 31, 2026

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

i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

(b) Conclusion on Audited Standalone Financial Results for the quarter ended March 31, 2026

With respect to the standalone financial results for the quarter ended March 31, 2026, based on our review conducted as stated In paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the accompanying statement of audited standalone financial results for the quarter ended March 31, 2026, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

We conducted our audit in accordance with the Standards on Auditing (15As") specified under
Section 143(10) of the Companies Act, 2013 (the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (lithe ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have other ethical responsibilities in accordance with these requirements and the ICAl's Code of Ethics. We believe that. the audit evidence obtained by us is sufficient and appropriate to provide a basis
for our audit opinion.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the account ng records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results the Board of Directors are responsible for assessing the Company's ability, to continue as d 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 'co cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the financial reporting process of the Company

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026
Our objectives are to obtain reasonable assurance about whether the Standalone Financial

Results for the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that Is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for. One resulting· from error, as fraud may involve collusion, forgery, intentional omissio"1s, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting. policies used and the reasonableness of accounting estimates made by the Board of Directors.

- 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 the Board of Directors' 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 ability of the Company 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 Statement 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results. Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone 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 Standalone 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.

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.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 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 SAs specified under section 143(10) of the Act 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.

Other Matters

- The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figure in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

- Our report on the statement is not modified in respect of these matters. Auditors signing & Details

For ***PSV Jain & Associates***
Chartered Accountants
FRN 131505W

Sd/-

CA *Dularesh Kumar Jain*
Partner
M. No 137264
UDIN NO: 26137264ZUOXRF3466

Place: Mumbai
Date: May 28, 2026

JAIHIND INDUSTRIES LIMITED
103, Shreenath Sai Darshan CHS LTD, Dattapada Road, Borivali (East), Mumbai- 400066
CIN: L17120MH1986PLC040093 Email ID: jaihindltd@yahoo.com

BALANCE SHEET OF JAIHIND INDUSTRIES LIMITED

(Rupees in Lakhs)

ASSETS			
	Note No	**31.03.2026**	**31.03.2025**
Non Current Assets			
Property, Plant and Machinery	1	0.00	0.00
Capital Work in Progress		-	-
Investment Properties		-	-
Goodwill		-	-
Other Intangible Assets		-	-
Intangible assets under Development*			
Biological Assets other than Bearer Plants*			
Investment accounted for using the equity Method			
Financial assets			
i. Investments		-	-
ii. Loans		-	-
iii. Other Financials Assets		-	-
Deferred Tax Assets		-	-
Other Non- Current Assets	2	60.74	60.74
Total Non Current Assets		**60.74**	**60.74**
Current Assets			
Inventories			
Financial Assets			
i. Investments			
ii. Trade Receivables	3	960.60	941.06
iii. Cash and Cash Equivalents	4	0.35	0.49
iv. Bank Balance other than (iii) above*		-	-
v. Loans	5	691.69	691.69
vi. Other Financial Assets	6	0.49	0.49
		-	-
Assets Classified as held for sale		-	-
Total Current Assets		**1,653.13**	**1,633.74**
Total Assets		**1,713.87**	**1,694.48**

EQUITY AND LIABILITIES			
		31.03.2026	**31.03.2025**
EQUITY			
Equity Share Capital	7	628.75	851.41
Other Equity		-	-
Equity Component of Compund financial		-	-
Instruments		-	-
Reserves and Surplus	8	876.81	652.31

Other reserves		-	-
Equity Attributable to owners of Value Ind AS Limited		**1,505.56**	**1,503.72**
Non-Controlling Interests		-	-
Total Equity		**1,505.56**	**1,503.72**
LIABILITIES			
Financial Liabilities			
i. Borrowings		-	-
ii. Other Financial Liabilities		-	-
Provisions		-	-
Employee Benefit Obligations		-	-
Deffered tax Liabilities		-	-
Government Grants		-	-
Other Non Current Liabilities*			
Total Non Current Liabilities		**-**	**-**
Current Liabilities			
Financial Libilities			
i. Borrowings	9	114.13	99.63
ii. Trade payables	10	87.47	84.97
iii. Other Financial Liabilities		-	-
Provisions	11	6.71	6.16
Employee benefit obligations		-	-
Government Grants		-	-
Other Current Liabilities		-	-
Liabilities directly associated with assets classified as held for sale		-	-
Total Current Liabilities		**208.31**	**190.76**
Total Liabilities		208.31	190.76
Total Equity and Liabilities		**1,713.87**	**1,694.48**
NOTES TO ACCOUNTS	17		

Schedules referred to above and notes attached there to form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

In terms of our report of even date
For PSV Jain & Associates
Chartered Accountants
FRN 131505W

For JAIHIND INDUSTRIES LIMITED,
(Formerly known as Jaihind Synthetics Ltd)

Sd/-
CA Dularesh Kumar Jain
Partner
Membership No. : 137264
UDIN: 26137264ZUOXRF3466
Date: May 28, 2026 Place: Mumbai

Sd/-
Dinesh Jayantlal Doshi
Director
DIN: 07789377

Sd/-
Karan ketan Mehta
CFO

Sd/-
Pramod Ramsurat Yadav
Company Secretary

JAIHIND INDUSTRIES LIMITED
103, Shreenath Sai Darshan CHS LTD, Dattapada Road, Borivali (East), Mumbai- 400066
CIN: L17120MH1986PLC040093 Email ID: jaihindltd@yahoo.com

Statement of Profit and Loss for the period ended 31 March 2026

	Note	31.03.2026	31.03.2025
Continuining Operations			
Revenue from Operations		-	-
Other Income	12	19.92	13.55
Other Gains/Losses-Net		-	-
Total Income		**19.92**	**13.55**
Expenses			
Cost of Material Consumed		-	-
Purchases of Stock in Trade		-	-
Changes in Inventories of work in progress, Stock in Trade and Finished Goods		-	-
Excise Goods		-	-
Employee Benefit Expenses	13	2.25	6.30
Depreciation and amortisation expense	14	-	-
Impairment of Goodwill and other non current assets		-	-
Other Expenses	15	15.28	5.15
Financial Cost	16	0.00	0.01
Total Expenses		**17.53**	**11.46**
Profit before Exceptional Items, share of net profits of Investments accounted for using equity method and tax		**2.39**	**2.08**
Share of Net Profit of associates and Joint ventures accounted for using the equity method		-	-
Profit before exceptional items and tax		**2.39**	**2.08**
Exceptional Items		-	-
Profit before tax from continuing operations		**2.39**	**2.08**
Income tax Expenses			
-Current Tax		0.55	0.50
- Deffered tax			
Total Tax Expense		**0.55**	**0.50**
Profit from continuing operations		**1.84**	**1.58**
Discontinued Operations		-	-
Profit from discontinuing operation before Tax			

Tax Expense of Discontinued operations		
Profit from discontinuined operation	**-**	**-**
Profit for the year	**1.84**	**1.58**

Other Comprehensive Income		
Items thay may be reclassified to profit & Loss		
Changes in Fair Value of Shares	-	-
Deffered Gains/(Losses) on cash flow hedges	-	-
Deffered costs of hedging	-	-
Share of other comprehensive income of associates and Joint ventures accounted for	-	-
Exchange Differences on Translation of foreign operations	-	-
Other comprehensive Income/ Loss arising from discountinued Operations	-	-
Net Investment Hedge Pain	-	-
Income Tax relating to these items	-	-
	-	-
Items thay may not be reclassified to profit & Loss		
Changes in Fair Value of Shares	-	-
Deffered Gains/(Losses) on cash flow hedges	-	-
Deffered costs of hedging	-	-
Share of other comprehensive income of associates and Joint ventures accounted for	-	-
Remeasurements of Post employment benefit obligations	-	-
Income Tax relating to these items	-	-
	-	**-**
Other Comprehensive Income , net of Tax	**-**	**-**
Total Comprehensive Income for the year	**1.84**	**1.58**

Profit is Attributable to:		
Owners	1.84	1.58
Non Controlling Interest	-	-
Other Comprehensive Income is Attributable to:		
Owners	-	-
Non Controlling Interest	-	-

Total Comprehensive Income is Attributable to:		
Owners	1.84	1.58
Non Controlling Interest	-	-
Total Comprehensive Income Attributable to owners from:		
Continuing Operations	1.84	1.58
DisContinuing Operations	-	-
Earnings Per Share for profit from Continuing Operations attributable to owners:		
Basic EPS	0.03	0.01
Diluted EPS	0.03	0.01
Earnings Per Share for profit from Discontinuing Operations attributable to owners:		
Basic EPS	-	-
Diluted EPS	-	-
Earnings Per Share for profit from Continuing and Discontinuing Operations attributable to owners:		
Basic EPS	0.03	0.01
Diluted EPS	0.03	0.01

In terms of our report of even date
For PSV Jain & Associates
Chartered Accountants
FRN 131505W

Sd/-
CA Dularesh Kumar Jain
Partner
Membership No. : 137264
UDIN: 26137264ZUOXRF3466
Date: May 28, 2026 Place: Mumbai

For JAIHIND INDUSTRIES LIMITED,
(Formerly known as Jaihind Synthetics Ltd)

Sd/-
Dinesh Jayantlal Doshi
Director
DIN: 07789377

Sd/-
Karan ketan Mehta
CFO

Sd/-
Pramod Ramsurat Yadav
Company Secretary

JAIHIND INDUSTRIES LIMITED
(FORMERLY KNOWN AS JAIHIND SYNTHETICS LTD)
CIN: L17120MH1986PLC040093
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2026

(Rupees in Lakhs)

		Mar-26		Mar-25	
A	**Cash flow from operating activities**				
	Net profit before Tax		2.39		2.08
	Adjustments for:				
	Depriciation	-		-	
	Preliminary Expenses W/off			-	
	Interest Received			-	
	Long Term Capital Gain			-	
	Short Term Capital Gain			-	
			-		-
	Operating profit before working capital changes		2.39		2.08
	(Increase) / Decrease in :				
	Trade and Other Receivables	- 19.54		- 10.35	
	Trade and Other Liabilities	2.50		3.00	
			- 17.04		- 7.35
	Cash generated from operations		- 14.65		- 5.26
	Direct taxes paid (net)				-
	Net cash from operating activities		- 14.65		- 5.26
B	**Cash flow from investing activities:**				
	Interest Received				-
	Increase in Fixed Assets				-
	Purchase of Investment				-
	Realisation on sale of Investments				-
	Net cash used in investing activities				-
C	**Cash flow from financing activities**				
	Increase in share capital				-
	Increase/(Decrease) in Unsecured Borrowings		14.50		5.15
	Preliminary Expenses				
	Dividend Paid (Incl. Dividend Tax)				-
	Net cash from financing activities		14.50		5.15
	Net Increase/(Decrease) in cash and cash equivalents		- 0.15		- 0.11
	Cash and cash equivalents (opening balance)		0.49		0.60
	Cash and cash equivalents (closing balance)		0.35		0.49
	As per our report of even date attached				

NOTES TO ACCOUNTS
Schedules referred to above and notes attached there to form an integral part of Balance Sheet
This is the Balance Sheet referred to in our Report of even date.

For JAIHIND INDUSTRIES LIMITED,
(Formerly known as Jaihind Synthetics Ltd)

For PSV Jain & Associates
Chartered Accountants
FRN 131505W

Sd/-
CA Dularesh Kumar Jain
Partner
Membership No. : 137264
UDIN: 26137264ZUOXRF3466
Date: May 28, 2026 Place: Mumbai

Sd/-
Dinesh Jayantlal Doshi
Director
DIN: 07789377

Sd/-
Karan ketan Mehta
CFO

Sd/-
Pramod Ramsurat Yadav
Company Secretary

1 Corporate information

Jaihind Industries Limited (Previously Known As "Jaihind Synthetics Ltd) ("the Company") CIN-L17120MH1986PLC040093 is engaged in the business of all industries products, wellness and healthcare and Finishing of textile excluding khadi/handloom (This class includes finishing of textiles of Class 1711 by operations such as bleaching, dyeing, calendering, napping, shrinking or printing. No distinction is to be made between these activities carried out on a fee or contract basis or by purchasing the material and selling the finished products).

The Company is a limited company. The registered office of the Company is located at 103, Shreenath Sai Darshan CHS LTD, Dattapada Road, Borivali (East), Mumbai, Maharashtra, India, 400066

These financial statements of the Company for the year ended 31 March 2026 were approved by the Board of Directors on May 28, 2026.

2 Summary of material accounting policies

2.1Statement of compliance

The company has prepared its financials statements to comply in all the material respects with the provisions of the Companies Act 2013 ("the Act") and rules framed thereunder. In accordance with the notification issued by the Ministry of Corporate Affairs, the company has adopted Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 under section 133 of the Act.

2.2Basis of preparation and presentation of financial statements

These financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair values at the end of each reporting period, on an accrual basis of accounting. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

In addition, for financial reporting purposes, fair value measurement are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirely, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included with in Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability

The Company presents assets and liabilities in the Balance Sheet based on Current/ Non-Current classification. An asset is treated as Current when it is –

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:
- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

These financial statements are presented in Indian rupees (₹), which is the functional currency of the Company. All financial information is presented in Indian rupees.

2.3 Estimates, assumptions and judgements

The preparation of the financial statements in conformity with Ind AS requires the management to make estimates, judgments and assumptions that affect the reported balances of assets and liabilities (including contingent liabilities) as at the date of the financial statements and the reported income and expenses for the years presented. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed below. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Estimates and assumptions are required in particular for:

Useful life and residual value of property, plant and equipment (PPE) and intangible assets

The charge in respect of periodic depreciation/amortization is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of the Company's assets are determined by the management at the time the asset is acquired and reviewed periodically, including at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

Provisions

Provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation as at the Balance Sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates.

2.4 Property, Plant and Equipment (PPE):

Property, Plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes purchase price, taxes and duties, labour cost and direct overheads for self-constructed assets and other direct costs incurred up to the date the asset is ready for its intended use. Any subsequent expenditure in respect of an item of property, plant and equipment are added to value of property, plant and equipment only if they increase the future benefits from the existing assets beyond its previously assessed standard of performance.

All other repair and maintenance costs are recognized in profit or loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Capital work-in-progress represents expenditure incurred in respect of assets under development and are carried at cost. Cost includes related acquisition expenses, construction cost, borrowing cost capitalised and other direct expenditure.

Depreciation:

Depreciation is provided on Straight Line Method (SLM). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

2.5 Intangible assets:

Intangible assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use arising from exchange rate variations attributable to the intangible assets. The Company amortises intangible assets with a finite useful life using the straight line method.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

Intangibles under development represent expenditure incurred in respect of intangible assets under development and are carried at cost.

2.6 Impairment of non-financial assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount in the statement of profit and loss. An impairment loss is reversed in the statement of profit and loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) has no impairment loss been recognised for the asset in the prior years. An asset's recoverable amount is the higher of an asset's or cash generating unit's (CGU) net selling price and its value in use.

The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Value in use is the present value of an asset calculated by estimating its net future value including the disposal value. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

2.7 Provision, contingent liabilities and contingent assets:

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance costs.

Contingent liabilities are disclosed for:

(1) possible obligations which will be confirmed only by future events not wholly within the control of the Company or

(2) present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are disclosed wherein inflow of economic benefits is probable.

2.8 Taxation

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In this case, the tax is also recognised in other comprehensive income or equity.

- **Current tax:**

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

- **Deferred tax:**

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period. In situation, where the Company has unabsorbed depreciation or carry forward of losses, deferred tax assets are recognised only if there is reasonable certainty supported by convincing evidence that they can be realised against future taxable profits.

Minimum alternative tax (MAT) paid in accordance with the tax laws, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax in future years. In the year in which MAT credit becomes eligible to be recognised as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT credit entitlement under deferred tax assets. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal income tax during the specified year.

2.90 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

2.91 Revenue

Revenue is recognized upon transfer of control of promised services to customers in an amount that reflects the consideration we expect to receive in exchange of product or services. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Revenue is recognised only if following condition are satisfied:

- The performance obligations have been met;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- It is probable that the economic benefit associated with the transaction will flow to the Company; and
- It can be reliably measured and it is reasonable to expect ultimate collection

Revenue from operations includes:

- Revenue from commission forms main operating income. And this being only segment of the revenue during the year ended 31st March 26.

2.92 Earnings per share

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owner of the Company
- by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in shares issued during the year.

(ii) Diluted earnings per share

Diluted earnings per adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- by the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

2.93 Financial instruments

Initial recognition:

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are recognised using trade date accounting.

Subsequent measurement:

Non-derivative financial instruments

Financial assets carried at amortised cost (AC):

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financials assets at fair value through profit or loss (FVTPL):

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

Equity instruments:

All equity investments in scope of Ind-AS 109 are measured at fair value either as at FVTOCI or FVTPL. The Company makes such election on instrument-by-instrument basis.

For equity instruments measured as at FVTOCI, all fair value changes on the instrument, excluding dividends, are recognized in the OCI. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Impairment of financial assets

The Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, deposits, trade receivables and bank balance

b) Financial assets that are debt instruments and are measured as at FVTOCI

c) Trade receivables or any contractual right to receive cash or another financial asset

d) Loan commitments which are not measured as at FVTPL

The Company follows 'simplified approach' for recognition of impairment loss allowance on Trade receivables. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Derecognition of financial instruments

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

2.94 Fair value of financial instruments

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis and available quoted market prices. All methods of assessing fair value result in general approximation of value, and such value may vary from actual realization on future date.

2.95 Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

2.96 Impairment of financial assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as

forward looking estimates at the end of each reporting period.

2.97 All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakh as per the requirement of Schedule III, unless otherwise stated.

2.98 Cash flow statement

Cash flows are reported using the indirect method, whereby profit/(loss) for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.

JAIHIND INDUSTRIES LIMITED

Notes formimg part of Balacncesheet as on 31.03.2026

Rs. In Lakhs

` `

Notes 2 : Other Non- Current Assets

Sr. No	Particulars	31.03.2026	31.03.2025
1	Investment in shares		
	Sterling silver	48.51	48.51
	Pet stock brokers	7.00	7.00
	Unitech international ltd	4.98	4.98
I)	**Security Deposit**		
	a) Secured, Considered Good :	0.25	0.25
		-	-
	Total in `	**60.74**	**60.74**

Notes 3 : Trade Recievables

Sr. No	Particulars	31.03.2026	31.03.2025
1	**Outstanding for more than six months**		
	a) Unsecured, Considered Good :	948.01	934.58
		-	-
2	**Others**	-	-
	a) Unsecured, Considered Good :	12.59	6.48
		-	-
	Total in `	**960.60**	**941.06**

JAIHIND INDUSTRIES LIMITED

Notes formimg part of Balacncesheet as on 31.03.2026

Notes 4 : Cash & Cash Equivalent

Sr. No	Particulars	31.03.2026	31.03.2025
1	**Cash-in-Hand**		
	Cash Balance	0.24	0.35
			-
	Sub Total (A)	**0.24**	**0.35**
2	**Balance with Banks**	-	-
	With Allahabad bank	0.05	0.09
	With Axis bank	-0.02	-0.02
	With IDBI bank	-	-
	With Kotak bank	0.00	0.00
	With Punjab national bank	0.07	0.07
	Sub Total (B)	**0.10**	**0.14**
	Total [A + B]	**0.35**	**0.49**

Notes 5 : Loans

Sr. No	Particulars	31.03.2026	31.03.2025
1	**Loans & AdvanceS**		
	Advance Recoverable in cash or in kind or for value to be considered good		
	Loans & Advances to others	691.69	691.69
		-	-
	Total in `	**691.69**	**691.69**

Notes 6 : Other Financial Assets

Sr. No	Particulars	31.03.2026	31.03.2025
	Advance Income Tax/Refund Due / TDS	0.49	0.49
	Total in `	**0.49**	**0.49**

JAIHIND INDUSTRIES LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2026

Note1 : Fixed Asset

Rs. In Lakhs

Sr. No	Particulars	Gross Block				Depreciaton				Net Block	
		Value at the beginning	*Addition during the year*	*Deduction during the year*	*Value at the end*	*Value at the beginning*	*Addition during the year*	*Deduction during the year*	*Value at the end*	*WDV as on 31.03.2026*	*WDV as on 31.03.2025*
I	**Tangible Assets**										
1	**Plant and Equipment**										
	Air conditioner	0.64	-	-	0.64	0.64	-	-	0.64	-	-
	Other plant & machinery	26.40	-	-	26.40	26.40	-	-	26.40	0.00	0.00
		-	-	-	-	-					
	TOTAL (A)	**27.04**	**-**	**-**	**27.04**	**27.04**	**-**	**-**	**27.04**	**0.00**	**0.00**

Sr. No	Particulars	Gross Block				Depreciaton				Net Block	
		Value at the beginning	*Addition during the year*	*Deduction during the year*	*Value at the end*	*Value at the beginning*	*Addition during the year*	*Deduction during the year*	*Value at the end*	*WDV as on 31.03.2025*	*WDV as on 31.03.2024*
I	**Tangible Assets**										
1	**Plant and Equipment**										
	Air conditioner	0.64	-	-	0.64	0.64	-	-	0.64	-	-
	Other plant & machinery	26.40	-	-	26.40	26.40	-	-	26.40	0.00	0.00
	TOTAL (A)	**27.04**	**-**	**-**	**27.04**	**27.04**	**-**	**-**	**27.04**	**0.00**	**0.00**

JAIHIND INDUSTRIES LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31St March, 2026

Notes 7 : Share Capital

Sr. No	Particulars	31.03.2026		31.03.2025	
		No.of shares	Rs	No.of shares	Rs
1	**AUTHORIZED CAPITAL**				
	90,00,000 Equity Shares of Rs. 10/- each.	90,00,000	900.00	90,00,000	900.00
		90,00,000	900.00	90,00,000	900.00
2	**ISSUED , SUBSCRIBED & PAID UP CAPITAL**				
	To the Subscribers of the Memorandum				
	Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment	63,20,000	632.00	85,46,598	854.66
	Less:- Calls in Arrears (by others)		-3.25		-3.25
	Total in `	**63,20,000**	**628.75**	**85,46,598**	**851.41**

Schedule :7.1 Reconciliation of Number of Shares and Amount Outstanding

Particulars	31.03.2026		31.03.2025	
	No.of shares	Total in Rs.	No.of shares	Total in Rs.
Equity shares at the beginning of the year	85,46,598	851.41	85,46,598	851.41
Add: Shares issued during the year	-	-	-	-
Less: Shares bought back during the year	22,26,598	222.66	-	-
Equity share at the end of the year	**63,20,000**	**628.75**	**85,46,598**	**851.41**

JAIHIND INDUSTRIES LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31St March, 2026

Notes 8 : Reserve & Surplus

Sr. No	Particulars	31.03.2026	31.03.2025
1	Investment allowance reserve	0.69	0.69
2	Share Premium	277.40	683.75
3	Capital Redumption reserve	629.01	-
4	Surplus (Profit & Loss Account)	0.00	-0.00
	Balance brought forward from previous year	-0.00	-33.72
	Less: Tax on Regular Assessment Paid		
	Add: Profit for the period	1.84	1.58
	Total in `	**907.11**	**684.45**

Notes 9 : Borrowings

Sr. No	Particulars	31.03.2026	31.03.2025
1	**Secured loan**	-	-
2	**Unsecured Loan**		
	(a) Loans From others	114.13	99.63
	Total in `	**114.13**	**99.63**

Notes 10 : Trades Payable

Sr. No	Particulars	31.03.2026	31.03.2025
1	Sundry Creditors for Goods	-	-
2	Sundry Creditors for Expenses	67.47	64.97
3	Advance From Customers	20.00	20.00
	Balance c/d	**87.47**	**84.97**

Notes 11 : Provisions

Sr. No	Particulars	31.03.2026 `	31.03.2025 `
1	Provision for Income Tax	6.71	6.16
2	Other Statutory Dues	-	-
	Total in `	**6.71**	**6.16**

JAIHIND INDUSTRIES LIMITED

Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2026

Notes 12 : Other Income

Sr. No	Particulars	31.03.2026	31.03.2025
1	Commission	19.92	13.55
	Total in `	**19.92**	**13.55**

Notes 13 : Employement Benefit Expenses

` `

Sr. No	Particulars	31.03.2026	31.03.2025
1	Salaries, Bonus, PF & ESIC	-	3.30
2	Directors Remuneration	2.25	3.00
	Total in `	**2.25**	**6.30**

Notes 14 : Depreciation & Amortised Cost

` `

Sr. No	Particulars	31.03.2026	31.03.2025
1	Depreciation	-	-
	Total in `	**-**	**-**

Notes 15 : Other Expenses

` `

Sr. No	Particulars	31.03.2026	31.03.2025
1	Repair & Maintenance Building	-	-
2	Electricity expenses	-	-
3	cdsl charges	0.44	0.27
4	General Expenses	0.19	0.61
5	BSE listing chgs	-	-
6	BSE chgs	3.98	3.84
7	Sebi Fes	-	-
8	Rent	-	-
9	Audit , Legal & Professional fees	0.26	0.25
10	RTA Charges	1.96	-
11	Printing & Stationery Expenses	-	0.19
12	Legal Chgs	8.45	-
13	Donation	-	-
	Total in `	**15.28**	**5.15**

Notes 16 Financial Cost

` `

Sr. No	Particulars	31.03.2026	31.03.2025
1	Bank Charges	0.00	0.01
	Total in `	**0.00**	**0.01**

17 Financial risk management objectives and policies

17.1 Capital management

The Company is predominantly equity financed and continues to maintain adequate amount of liquidity to meet strategic and growth objectives. The Company manages its capital to ensure that it will be able to continue as going concern while maximising the returns to its stakeholders.

17.2 Financial risk management

The Company's financial management is an integral part of how to plan and execute its business strategies. The companies financial risk management policy is set by the Board of Directors. The Company's activities exposes it mainly to credit risk, liquidity risk and market risk.

(a) Market risk

Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign currency exchange rates, equity prices and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments including investments and deposits, foreign currency receivables and payables. Presently, the company does not perceive any such risks as there is no financial instruments which is exposed to such risks.

(i) Interest rate risk

Interest rate risk is a risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market rates. In order to optimize the Company's position with regards to interest income and interest expenses and to manage the interest rate risk, treasury performs a comprehensive corporate interest rate risk management by balancing the proportion of fixed rate and floating rate financial instruments in its total portfolio.

The Company is not exposed to significant interest rate risk as at the respective reporting dates as there is no significant debts in the Company.

(ii) Foreign currency risk

The Company is not exposed to significant foreign currency risk as at the respective reporting date as there are no significant foreign currency transactions.

(iii) Price risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Company has adopted disciplined practices including position sizing, diversification, valuation, loss prevention, due diligence and exit strategies in order to mitigate losses.

(b) Credit risk

Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly.

The Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk the Company compares the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers reasonable and supportive forwarding-looking information such as :

(i) Actual or expected significant adverse changes in business,
(ii) Actual or expected significant changes in the operating results of the counterparty,
(iii) Financial or economic conditions that are expected to cause a significant change to the counterparty's ability to meet its obligations,
(iv) Significant increases in credit risk on other financial instruments of the same counterparty,

(v) Significant changes in the value of the collateral supporting the obligation or in the equity of third party guarantees or credit enhancements.

Financial assets are written off when there is no reasonable expectation of recovery, such as a trade receivable failing to engage in a repayment plan with the Company. The Company categorises a loan or receivable for write off when a trade receivables fails to make contractual payments greater than 3 years past due. Where loans or receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognised in profit or loss.

(₹ in lakh)

	As at 31-03-2026	As at 31-03-2025
Exposure to credit risk		
Financial assets for which loss allowance is measured using Life time ECL :		
Trade receivables		941.06

Balances with banks is subject to low credit risks due to good credit ratings assigned to these banks.

The ageing analysis of the receivables (gross of provision) has been considered from the date the invoice falls due.

Past due from	As at 31-03-2026	As at 31-03-2025
0 - 90 days	12.59	6.48
90 - 180 days		-
More than 180 days	948.01	934.58
	960.60	**941.06**

(c) Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet obligations on time or at a reasonable price. The Company's treasury team is responsible for liquidity, funding as well as settlement management. In addition, processes and policies related to such risks are overseen by analysis management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

Maturity analysis of financial liabilities

The table below provides details regarding the remaining contractual maturities of financial liabilities at the reporting date based on contractual undiscounted payments:

(₹ in lakh)

Particulars	Less than one year	1 - 2 year	2 - 3 year	More than 3 year	Total
As at March 31, 2026					
Trade payables	87.47	-	-	-	84.97
Other financial liabilities	114.13	-	-	-	99.63

(₹ in lakh)

Particulars	Less than one year	1 - 2 year	2 - 3 year	More than 3 year	Total
As at March 31, 2025					
Trade payables	84.97	-	-	-	84.97
Other financial liabilities	99.63	-	-	-	99.63

18 The Company is engaged in the business of providing and developing, owning, running, administering, operating, facilitating, creating, acquiring an internet portal website to assist customers in making informed decisions about their dining options and related facilities which is considered as the only reportable business segment. Accordingly only entity wide disclosures has been made. Hence there are no separate reportable segments in accordance with Ind AS 108 'Operating Segments'. Since the Company's operations are primarily in India, it has determined single geographical segment. Current year there are One customer (31 March 2024 - Two customers) represents more than 10% of the Company's total revenue.

19 Relationship with Struck off Companies

There is no balance outstanding as on 31 March 2026 on account of any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act,1956 (31 March 2025: Nil).

The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 (31 March 2025: Nil).

JAIHIND INDUSTRIES LIMITED
Notes to Financial Statements for the year ended 31 March 2026

20 Undisclosed Income

The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

21 Details of Loan given, Investment made and Guarantee given covered u/s 186 (4) of the Companies Act, 2013

(i) No Loan given by the Company to body corporate as at 31 March 2026 and 31 March 2025

(ii) No Investment made by the Company as at 31 March 2026 and 31 March 2025

(iii) No Guarantee has been given by the Company as at 31 March 2026 and 31 March 2025

22 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

23 The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

24 No proceeding is initiated during the year or are pending against the company as at 31 March 2025 and as at 31 March 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

25 Ratios analysis:

		31 March 2026	31 March 2025
(i)	Current Ratio	7.94	8.56
(ii)	Debt Equity ratio	NA	NA
(iii)	Debt service coverage ratio	NA	NA
(iv)	Return on equity ratio	0.29%	0.19%
(v)	Inventory turnover ratio	NA	NA
(vi)	Trade receivables turnover ratio	2.07%	1.44%
(vii)	Trade payables turnover ratio	NA	NA
(viii)	Net profit ratio	9.24%	11.70%
(ix)	Return on capital employed	0.29%	0.19%

25.1 Formulae for computation of ratios are as follows -

Current Ratio = $\frac{\text{Total Current Assets}}{\text{Total Current Liabilities}}$

Debt/ Equity Ratio = $\frac{\text{Borrowings (Non-Current + Current)}}{\text{Total Equity}}$

Debt Service Coverage Ratio = $\frac{\text{Earnings before Interest and Tax}}{\text{Interest on working capital demand loan from bank + Principal Repayments made during the period for long term loans}}$

Return on Equity Ratio = $\frac{\text{Loss for the year}}{\text{Average Net Worth*}}$

*Average Net Worth is average of Total Equity for the current and previous year

Inventory Turnover Ratio	=	Cost of Materials Consumed / Average Inventories of Goods
Trade Receivables Turnover Ratio	=	Revenue from operations / Average Trade Receivables
Trade Payables Turnover Ratio	=	Operational Costs + Other Expenses / Average Trade Payables
Net Capital Turnover Ratio	=	Revenue from operations / Working Capital (Total Current Assets - Total Current Liabilities)
Net Profit Ratio	=	Profit for the year / Revenue from operations
Return on Capital Employed	=	Profit for the year / Average Capital Employed*

*Average Capital Employed is average of Total Equity and Borrowings (Current and Non current) for the current and previous year

Return on Investment (%)	=	Interest Income on Bank Deposits + Net Gain arising on Financial Assets designated at Fair / Average Cash and Cash Equivalents + Financial Assets designated at Fair Value Through Profit or Loss

26 Previous year's figures have been regrouped wherever necessary to correspond with the current year's disclosure.

For PSV Jain & Associates
Chartered Accountants
FRN 131505W

Sd/-
CA Dularesh Kumar Jain
Partner
Membership No. : 137264
UDIN: 26137264ZUOXRF3466
Date: May 28, 2026 Place: Mumbai

For JAIHIND INDUSTRIES LIMITED,
(Formerly known as Jaihind Synthetics Ltd)

Sd/-
Dinesh Jayantlal Doshi
Director
DIN: 07789377

Sd/-
Karan ketan Mehta
CFO

Sd/-
Pramod Ramsurat Yadav
Company Secretary