JNK India Limited
(Formerly known as JNK India Private Limited)
CIN: L29268MH2010PLC204223
203 to 206, Centrum, Plot No. C-3, S.G. Barve Road, Wagle Estate,
Thane (W) – 400604, Maharashtra, INDIA Tel : 91-22-68858000
Email: admin@jnkindia.com Website: www.jnkindia.com

Date: August 11, 2026

To, **BSE Limited,** **The General Manager,** Department of Listing Operations, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	**To,** **National Stock Exchange of India Limited**, **The Manager, Listing Department** Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051
Scrip code: **544167**	Security Symbol: **JNKINDIA**

Dear Sir/Madam,

Sub: <u>Outcome of the Board Meeting and Disclosures under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.</u>

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Tuesday, August 11, 2026, have inter - alia considered and approved the following:

1. Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter ended June 30, 2026 along with Limited Review Report thereon pursuant to Regulation 33 of the Listing Regulations. (Annexure A)

2. Subject to the approval of the shareholders and such other statutory and regulatory approvals, as applicable, amendment to the Main Object Clause and Ancillary object of the Memorandum of Association ("MOA") of the Company by insertion of a new sub-clause to the existing object clause for the adoption of new line of business. (Annexure B)

3. Subject to the necessary approval, setting up of Branch Office of the Company overseas in the Republic of Iraq.

4. Change in Senior Management Personnel of the Company. (Annexure C)

The requisite details as required under Regulation 30 of the Listing Regulations and SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed herewith as Annexure.

Time of commencement of Board Meeting	Time of conclusion of Board Meeting
04:41 P.M.	**06:04 P.M.**

The above information is also available on the Company's website: https://www.jnkindia.com

JNK India Limited
(Formerly known as JNK India Private Limited)
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Thane (W) – 400604, Maharashtra, INDIA Tel : 91-22-68858000
Email: admin@jnkindia.com Website: www.jnkindia.com

Kindly take this intimation in record in compliance with applicable statutory provisions.

Thanking you,

Yours faithfully,

For JNK India Limited

ASHISH SONI

Digitally signed by ASHISH SONI
Date: 2026.08.11 20:04:10 +05'30'

Ashish Soni
Company Secretary and Compliance Officer

Enclosure: a/a

Annexure A

P G BHAGWAT LLP
Chartered Accountants
LLPIN: AAT-9949

HEAD OFFICE
Suites 102, 'Orchard'
Dr. Pai Marg, Baner, Pune – 45
Tel (O): 020 – 27290771
Email: pgb@pgbhagwatca.com
Web: www.pgbhagwatca.com

Independent Auditors' Review Report on the unaudited quarterly standalone financial results of JNK India Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors
JNK India Limited
201-206, Centrum, Plot C-3,
Wagle Estate, Thane (W) – 400604

We have reviewed the accompanying statement of unaudited standalone financial results of JNK India Limited (the 'Company') for the quarter ended June 30, 2026 ("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 ("Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the Indian Accounting Standard (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P G BHAGWAT LLP
Chartered Accountants
Firm's Registration Number: 101118W/W100682

Abhijit Pradip Shetye
Digitally signed by Abhijit Pradip Shetye
Date: 2026.08.11 18:31:19 +05'30'

Abhijit Shetye
Partner
Membership Number: 151638
UDIN: 26151638BICMVY9612
Place: Pune
Date: August 11, 2026

JNK INDIA LIMITED (FORMERLY KNOWN AS JNK INDIA PRIVATE LIMITED)
Registered Office : 203-206, Centrum, S G Barve Road, Wagle Estate, Thane (West) - 400604
CIN:L29268MH2010PLC204223
Website : www.jnkindia.com

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2026

INR in Million

Sr. No.	Particulars	Quarter ended			Year ended
		30th June, 2026	31st March, 2026	30th June, 2025	31st March, 2026
		[Unaudited]	Refer Note VIII	[Unaudited]	[Audited]
I	**Income:**				
	Revenue from Operations	1,635.53	2,995.28	988.25	7,556.11
	Other Income	65.91	59.89	38.84	197.45
	Total Income	1,701.44	3,055.17	1,027.09	7,753.56
II	**Expenses:**				
	Cost of material consumed	766.42	1,618.38	362.27	3,758.68
	Changes in Inventories for work in progress and finished goods	(5.31)	(0.18)	86.19	155.47
	Project Expenses	454.74	659.25	338.10	1,837.65
	Employee Benefit Expenses	164.15	197.39	130.27	620.23
	Finance Costs	34.00	53.13	36.34	157.32
	Depreciation and Amortization Expenses	18.36	21.24	15.54	72.33
	Other Expenses	83.67	99.31	38.07	305.49
	Total Expenses	1,516.03	2,648.52	1,006.78	6,907.17
III	**Profit before Exceptional Items and Tax (I-II)**	**185.41**	**406.65**	**20.31**	**846.39**
IV	Exceptional Items	-	-	-	-
V	**Profit Before Tax (III-IV)**	**185.41**	**406.65**	**20.31**	**846.39**
VI	**Tax Expense :**				
a)	Current Tax	55.49	82.76	9.70	200.96
b)	Deferred Tax Expense/(Income)	(5.54)	7.26	(1.08)	(3.28)
	Total Tax Expense	**49.95**	**90.02**	**8.62**	**197.68**
VII	**Profit for the period/year (V-VI)**	**135.46**	**316.63**	**11.69**	**648.71**
VIII	**Other Comprehensive Income:**				
	Items that will not be reclassified to Profit or Loss:				
	-Remeasurement gains / (loss) of Defined benefit plans	(7.99)	2.56	(3.12)	3.92
	Income tax relating to above item	2.01	(0.65)	0.79	(0.99)
	Items that will be reclassified to Profit or Loss:	-	-	-	-
	Other Comprehensive Income for the period/year	**(5.98)**	**1.91**	**(2.33)**	**2.93**
IX	**Total Comprehensive Income (VII+VIII)**	**129.48**	**318.54**	**9.36**	**651.64**
X	Paid-up Equity Share Capital (Face Value of share: INR 2 each)				111.91
XI	Other Equity				5,553.82
XII	**Earning per share (EPS)**				
	a) Basic EPS (in INR)	2.42	5.66	0.21	11.59
	b) Diluted EPS (in INR)	2.42	5.66	0.21	11.59
		(not annualised)	(not annualised)	(not annualised)	(annualised)

JNK India Limited

Arvind kamath
Chairperson & Wholetime Director

JNK INDIA LIMITED (FORMERLY KNOWN AS JNK INDIA PRIVATE LIMITED)
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Website : www.jnkindia.com
Notes to Unaudited Standalone Financial Results for the quarter ended June 30, 2026

I These Unaudited Standalone Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant Rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("LODR").

II These Unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th August, 2026 and have been subjected to a limited review by the Statutory Auditors.

III The Company's main activity consists of Designing, Engineering, Procurement, Manufacture, Fabrication, Erection and Commissioning of fired heaters and related combustible engineering products. JNK Chemdist Technologies Private Limited, a subsidiary of the Company, representing a separate operating segment, namely "Process Equipment," became operational during the previous year ended on March 31, 2026. Accordingly, segment reporting related disclosures have been presented for the first time in the unaudited consolidated financial results of the Company for the quarter ended December 31, 2025.

IV During the year ended 31st March 2025, the Company has completed its Initial Public Offer (IPO) of 1,56,49,967 equity shares of face value INR 2 each at an issue price of INR 415 per share. The issue comprised of 72,28,915 equity shares for fresh issue and 84,21,052 equity shares for offer for sale. Pursuant to IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 30th April, 2024.

V The utilization of the Initial Public offer (IPO) proceeds (net of IPO expenses) as on 30th June 2026 is summarized as below:

INR in Million

Particulars	Amount as proposed in the offer Document	Revised (Due to reduction in Offer expenses)	Utilisation up to 30 June 2026	Unutilised up to 30 June 2026
Working Capital requirements	2,626.90	2,646.50	2,646.50	-
General Corporate purpose	170.49	170.49	170.49	-
Total	**2,797.39**	**2,816.99**	**2,816.99**	-

VI Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising of four labour codes collectively referred as the 'New Labour Codes'. The Company has assessed and disclosed the incremental impact of the New Labour Codes of Rs. 9.22 million on standalone financial results under Employee Benefit Expenses for the year ended March 31, 2026. It is primarily arising due to change in definition of wages and recognition of past service costs.

VII Diluted Earnings Per Share for the year ended 31 March 2026 was reported as ₹11.56 in the standalone financial results submitted under Regulation 33 due to an inadvertent calculation error. The correct Diluted EPS is ₹11.59 (same as Basic EPS), which has now been correctly stated in the figures above.

VIII The figures of the quarter ended 31st March 2026 as reported in the standalone financial results are the balancing figures between the audited figures in respect of year ended 31st March 2026 and unaudited standalone financial results of 9 month ended 31st December 2025, which were subjected to limited review by the statutory auditors.

IX Financial information for the previous year/quarters have been regrouped/reclassified to conform to the appropriate presentation and comparability of financial information, wherever necessary.

JNK India Limited

By order of the Board
For JNK India Limited

Arvind Kamath
Chairperson & Wholetime Director

Thane
11th August, 2026

P G BHAGWAT LLP
Chartered Accountants
LLPIN: AAT-9949

HEAD OFFICE
Suites 102, 'Orchard'
Dr. Pai Marg, Baner, Pune – 45
Tel (O): 020 – 27290771
Email: pgb@pgbhagwatca.com
Web: www.pgbhagwatca.com

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

The Board of Directors
JNK INDIA LIMITED
201-206, Centrum, Plot C-3,
Wagle Estate, Thane (W) – 400604

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of JNK India Limited ("the Company"), and its Subsidiaries for the quarter ended June 30, 2026 ("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 ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   i. JNK India Private FZE – Wholly owned subsidiary
   ii. JNK Renewable Energy Private Limited - Wholly owned subsidiary
   iii. JNK Chemdist Technologies Private Limited - Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement of

unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

The interim financial information of two subsidiaries reflects total income of Rs. 2.87 million, total net loss after tax of Rs. 0.69 million, and total comprehensive income of Rs. 0.69 million (loss) for the quarter ended June 30, 2026 as considered in the unaudited consolidated financial results. These interim financial information have been reviewed by other auditors and their reports, vide which they have issued an unmodified conclusion, have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

One of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective country and which have been reviewed by other auditors under generally accepted auditing standards applicable in its respective country. The Holding Company's management has converted the financial results and other financial information of such subsidiary located outside India from accounting principles generally accepted in its respective country to accounting principles generally accepted in India. We have reviewed these conversion adjustments, if any, made by the Holding Company's management.

Our conclusion on the Statement is not modified in respect of the above matter.

For P G BHAGWAT LLP
Chartered Accountants
Firm Registration Number: 101118W/W100682

Abhijit Pradip Shetye
Digitally signed by Abhijit Pradip Shetye
Date: 2026.08.11 18:33:14 +05'30'

Abhijit Shetye
Partner
Membership Number: 151638
UDIN: 26151638AMMYGJ6168
Place: Pune
Date: August 11, 2026

JNK INDIA LIMITED (FORMERLY KNOWN AS JNK INDIA PRIVATE LIMITED)
Registered Office : 203-206, Centrum, S G Barve Road, Wagle Estate, Thane (West) - 400604
CIN:L29268MH2010PLC204223
Website : www.jnkindia.com
Statement of Unaudited Consolidated Financial Results for the quarter ended 30th June, 2026

INR in Million

Sr. No.	Particulars	Quarter ended			Year ended
		30th June, 2026	31st March, 2026	30th June, 2025	31st March, 2026
		[Unaudited]	Refer note IX below	[Unaudited]	[Audited]
I	Income:				
	Revenue from Operations	1,799.63	3,384.40	990.99	8,185.53
	Other Income	60.37	61.36	38.71	194.31
	Total Income	**1,860.00**	**3,445.76**	**1,029.70**	**8,379.84**
II	**Expenses:**				
	Cost of material consumed	834.58	1,725.27	402.64	4,237.49
	Changes in Inventories of work in progress and finished goods	48.94	47.43	46.06	20.67
	Project Expenses	475.57	806.88	338.72	1,998.94
	Employee Benefit Expenses	184.14	220.53	131.61	664.67
	Finance Costs	44.35	66.58	36.35	172.85
	Depreciation and Amortization Expenses	28.67	30.05	15.56	88.30
	Other Expenses	97.40	122.53	38.95	344.77
	Total Expenses	**1,713.65**	**3,019.27**	**1,009.89**	**7,527.69**
III	**Profit before Exceptional Items and Tax (I-II)**	**146.35**	**426.49**	**19.81**	**852.15**
IV	Exceptional Items	-	-	-	-
V	**Profit Before Tax (III-IV)**	**146.35**	**426.49**	**19.81**	**852.15**
VI	**Tax Expense :**				
a)	Current Tax	55.49	118.64	9.70	236.89
b)	Deferred Tax Expense/(Income)	(5.39)	(22.55)	(1.16)	(32.94)
	Total Tax Expense	**50.10**	**96.09**	**8.54**	**203.95**
VII	**Profit for the period/year (V-VI)**	**96.25**	**330.40**	**11.27**	**648.20**
VIII	**Other Comprehensive Income:**				
	Items that will not be reclassified to Profit or Loss:				
	-Remeasurement gains / (loss) of Defined benefit plans	(7.99)	2.29	(3.12)	3.40
	Income tax relating to above item	2.01	(0.57)	0.79	(0.85)
	Items that will be reclassified to Profit or Loss:	-	-	-	-
	Other Comprehensive Income/(loss) for the period/year	**(5.98)**	**1.72**	**(2.33)**	**2.55**
IX	**Total Comprehensive Income (VII+VIII)**	**90.27**	**332.12**	**8.94**	**650.75**
	Profit attributable to				
	Owners of parent Company	114.67	326.52	11.27	649.48
	Non Controlling Interest	(18.42)	3.88	-	(1.29)
	Other Comprehensive Income attributable to				
	Owners of parent Company	(5.98)	1.83	(2.33)	2.76
	Non Controlling Interest	-	(0.11)	-	(0.20)
	Total Comprehensive Income attributable to				
	Owners of parent Company	**108.69**	**328.35**	**8.94**	**652.24**
	Non Controlling Interest	**(18.42)**	**3.77**	**-**	**(1.49)**
X	Paid-up Equity Share Capital (Face Value of share: INR 2 each)				111.91
XI	Other Equity				5,564.59
XII	**Earning per share (EPS)**				
	a) Basic EPS (in INR)	2.05	5.84	0.20	11.61
	b) Diluted EPS (in INR)	2.05	5.84	0.20	11.61
		(not annualised)	(not annualised)	(not annualised)	(annualised)

JNK India Limited

Arvind Kamath.
Chairperson & wholetime Director

JNK INDIA LIMITED (FORMERLY KNOWN AS JNK INDIA PRIVATE LIMITED)
Registered Office : 203-206, Centrum, S G Barve Road, Wagle Estate, Thane (West) - 400604
CIN:L29268MH2010PLC204223
Website : www.jnkindia.com
Notes to Unaudited Consolidated Financial Results for the quarter ended June 30, 2026

I These Unaudited Consolidated Financial Results of JNK India Limited (the 'Company' or 'Holding Company' or 'Parent') and its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the 'Group') have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant Rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("LODR").

II These Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th August, 2026 and have been subjected to a limited review by the Statutory Auditors.

III Operating segments are reported in a manner consistent with the internal reporting provided to Chief Operating Decision Maker (CODM). The Board of Directors have identified the Chairperson-Whole Time Director (WTD) and Chief Executive Officer-WTD of the Holding Company as the CODM of the Group.
JNK Chemdist Technologies Private Limited, a subsidiary of the Holding Company, representing a separate operating segment, namely "Process Equipment," became operational during previous year ended March 31, 2026. Accordingly, segment reporting–related disclosures have been presented for the first time in the audited consolidated financial results.
Segment information as per Ind AS 108 'Operating segments', as disclosed below for consolidated financial results, have been identified based on the information reviewed by the Board after considering similar economic characteristics and aggregation criteria :-

INR in Million

Sr. No.	Particulars	Quarter ended			Year ended
		30th June, 2026	31st March, 2026	30th June, 2025	31st March, 2026
		[Unaudited]	Refer note IX below	[Unaudited]	[Audited]
1	**Segment Revenue**				
	Combustion Equipment	1,637.10	3,031.53	990.99	7,597.33
	Process Equipment	162.53	352.87	-	588.20
	Total Income from Operation	**1,799.63**	**3,384.40**	**990.99**	**8,185.53**
2	**Segment result (profit /(loss) before tax and finance costs from each segment**				
	Combustion Equipment	297.25	647.04	109.58	1,392.17
	Process Equipment	(13.30)	15.02	-	24.69
	Total	**283.95**	**662.06**	**109.58**	**1,416.86**
	Less:				
	i) Finance Cost	44.35	66.57	36.35	172.85
	ii) Other Unallocable Expenditure (net of unallocable income, if any)	93.25	169.00	53.42	391.86
	Profit Before Tax	**146.35**	**426.49**	**19.81**	**852.15**
3	**Segment Assets**				
	Combustion Equipment	9,349.27	9,158.23	7,009.30	9,158.23
	Process Equipment	996.79	1,139.86	-	1,139.86
	Total Segment Assets	**10,346.06**	**10,298.09**	**7,009.30**	**10,298.09**
	Unallocable	156.28	317.54	149.72	317.54
	Total Segment Assets	**10,502.34**	**10,615.62**	**7,159.03**	**10,615.62**
4	**Segment Liability**				
	Combustion Equipment	3,922.99	3,874.57	1,980.53	3,874.57
	Process Equipment	624.55	679.25	-	679.25
	Total Segment Liability	**4,547.54**	**4,553.82**	**1,980.53**	**4,553.82**
	Unallocable	165.19	381.88	125.47	381.88
	Total Segment Liability	**4,712.72**	**4,935.71**	**2,106.00**	**4,935.71**

JNK India Limited
Arvind kamath.
Chairperson & wholetime Director

IV During the year ended 31st March 2025, the Holding Company completed its Initial Public Offer (IPO) of 1,56,49,967 equity shares of face value INR 2 each at an issue price of INR 415 per share. The issue comprised of 72,28,915 equity shares for fresh issue and 84,21,052 equity shares for offer for sale. Pursuant to IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 30th April, 2024.

V The utilization of the Initial Public offer (IPO) proceeds (net of IPO expenses) as on 30th June 2026 is summarized as below:

(INR in million)

Particulars	Amount as proposed in the offer Document	Revised (Due to reduction in Offer expenses)	Utilisation up to 30 June 2026	Unutilised up to 30 June 2026
Working Capital requirements	2,626.90	2,646.50	2,646.50	-
General Corporate purpose	170.49	170.49	170.49	-
Total	**2797.39**	**2,816.99**	**2,816.99**	-

VI Effective 21 November 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising of four labour codes collectively referred as the 'New Labour Codes'. The Company assessed and disclosed the incremental impact of the New Labour Codes of Rs. 9.22 million on consolidated financial results under Employee Benefit Expenses for the year ended March 31, 2026. It is primarily arising due to change in definition of wages and recognition of past service costs. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.

VII During the previous year ended March 31, 2026, the Company along with promoters of Chemdist group of companies, incorporated a subsidiary 'JNK Chemdist Technologies Private Limited'. Consequently, the Subsidiary acquired various assets from Chemdist group of companies. Based on the assessment performed by the management, aforesaid acquisition falls within purview of Ind AS 103 - Business Combination. For the purpose of accounting of aforesaid acquisition, 1 October 2025 is considered as acquisition date. Accordingly, total acquired assets of Rs. 391.56 Million and total purchase consideration of Rs. 415.82 Million (consisting contingent consideration of Rs. 28.10 Million) were recognised at their acquisition date fair value. Further deferred tax assets of Rs. 7.07 million and resultant goodwill of Rs. 17.19 Million is also recognised on acquisition date.
Due to aforesaid business combination accounting, numbers pertaining to the quarters ended June 30, 2026, March 31, 2026 and year ended March 31, 2026 as presented above are not comparable with quarter ended June 30, 2025 to the extent of aforesaid acquisition accounting.

VIII Diluted Earnings Per Share for the year ended 31 March 2026 was reported as ₹11.57 in the consolidated financial results submitted under Regulation 33 due to an inadvertent calculation error. The correct Diluted EPS is ₹11.61 (same as Basic EPS), which has now been correctly stated in the figures above.

IX The figures of the quarter ended 31st March 2026, as reported in the consolidated financial results are the balancing figures between the audited figures in respect of year ended 31st March 2026 and unaudited consolidated financial results of 9 month ended 31st December 2025 , which were subjected to limited review by the statutory auditors.

X Financial information for the previous year/quarters have been regrouped/reclassified to conform to the appropriate presentation and comparability of financial information, wherever necessary.

By order of the Board
For JNK India Limited

JNK India Limited

Arvind Kamath
Chairperson & Wholetime Director

Thane
11th August, 2026

JNK India Limited
(Formerly known as JNK India Private Limited)
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Annexure – B.1

Amendment to Object clause of Memorandum of Association ("MOA")

I. Alteration of Clause III(a) [Main Objects]: By inserting the following new sub-clauses **6** and **7** immediately after the existing sub-clause 5:

6. To carry on the business of design, engineering, supply, fabrication, transportation, logistics, heavy-lifting, marine and offshore operations, and the installation, erection, commissioning, maintenance, repair, and dismantling of all types of engineering products, heavy equipment, structures, modules, mechanical and electrical assemblies, and industrial machinery, whether onshore or offshore, domestically and globally.

7. To carry on the business of engineering, procurement, construction, turnkey contracting, project management, design, engineering, construction, civil and structural works, commissioning, and maintenance for industrial plants, processing units, and infrastructure across the mining industry, steel industry, cement industry, metallurgical industry, mineral processing, and other similar or allied heavy industries in India and abroad.

II. Alteration of Clause III(b) [Ancillary Objects]: By inserting the following new sub-clauses **55** and **56** immediately after the existing sub-clause 54:

55. To purchase, build, charter, hire, lease, own, operate, manage, maintain, or otherwise acquire marine vessels, barges, tugs, offshore support vessels, floating cranes, heavy-lift transport equipment, modular transporters, and specialized offshore/onshore installation craft required for or conducive to the transportation, erection, and installation business of the Company.

56. To enter into, undertake, and execute projects on a Build-Own-Operate (BOO), Build-Operate-Transfer (BOT), Build-Own-Operate-Transfer (BOOT), Engineering-Procurement-Construction, Turnkey, Public-Private Partnership (PPP), or any other concession or contracting model, and to promote, incorporate, or acquire Special Purpose Vehicles (SPVs), project companies, or consortiums in India or abroad for the execution of such industrial, offshore, or infrastructure projects.

Annexure – B.2

Industry or area to which the new line of business belongs to	The new lines of business belong to the Heavy Industrial Engineering, Procurement and Construction, alongside Marine, Offshore, and Onshore Transportation, Logistics, and Fabrication. This encompasses comprehensive design, engineering, supply, civil/structural works, and turnkey contracting for industrial plants and infrastructure across the mining, steel, cement, metallurgical, and mineral processing industries including offshore oil & gas industry.
Expected benefits	1. Expands the Company's value chain to include design, engineering, supply, and fabrication, coupled with specialized marine/offshore operations and heavy-lifting logistics. 2. Opens new revenue streams by enabling the Company to bid for and execute large-scale, turnkey industrial projects in the heavy industries sector (steel, mining, cement etc). 3. Empowers the Company to undertake complex, long-term infrastructure projects.
Estimated amount to be invested	The capital expenditure for the new line of business will be incurred incrementally based on specific project requirements, contract awards, and operational needs. Initial investments will be directed towards establishing foundational engineering and execution capabilities. These investments, along with any subsequent capital outlays for specialized equipment or offshore assets, will be funded through a mix of internal accruals and/or borrowings as deemed appropriate by the Management from time to time.

Annexure – C

Name of Senior Management Personnel (SMP)	Mr. Pravin Pulujkar	Mr. Prasad Phatak	Mr. Ravikumar Mudali Vallathur
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Due to change in internal role and responsibilities.	Due to change in internal role and responsibilities.	Due to change in internal role and responsibilities.
Date of appointment/ reappointment/ cessation (as applicable) & term of appointment	Designated as a Senior Management Personnel w.e.f. August 11, 2026. Term: Existing full-time employment.	Designated as a Senior Management Personnel w.e.f. August 11, 2026. Term: Existing full-time employment.	Ceased to be designated as a Senior Management Personnel w.e.f. August 11, 2026 (from closure of business hours). Since there is no cessation of employment, the above employee will continue in the employment of the Company.
Brief profile (in case of appointment)	Senior Procurement Professional with 22+ years of cross-functional experience across Oil & Gas, EPC, Chemical, and Automobile industries. Expertise in strategic sourcing, global procurement, supplier development, contract negotiation, inventory management, cost control, vendor management, and procurement planning. Proven track record in managing high-value procurement, achieving significant cost savings, developing supplier relationships, and implementing process	Experienced Senior General Manager – Projects with over 30 years of experience in project management and execution of EPC projects. Experienced in managing a team of Project Managers and managing multiple projects for PSU and private-sector clients, with expertise in project planning, execution, cost and cash-flow management, stakeholder coordination, risk management, procurement, logistics, and timely project delivery.	Not Applicable

	improvements such as e-auction and online vendor ordering systems.	Experienced in handling large-scale projects, including projects across India and international locations.	
Disclosure of Relationship between Directors (in case of appointment of a director)	Not Applicable	Not Applicable	Not Applicable