Jagatjit Industries Limited

4th Floor, Bhandari House 91,
Nehru Place, New Delhi – 110019
Tel: +91 11 26432641 /42
Fax: +91 11 41618524 / 26441850

The BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400 001

12th November, 2026

Sub : Integrated Filing (Financial) for the quarter and half year ended on 30th September, 2026 - Scrip Code No. 507155

1. Regulation 30: Outcome of the Board Meeting and disclosure of material events under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and

2. Regulation 33: Unaudited Financial Results of the Company (both standalone and consolidated) for the quarter and half year ended on 30th September, 2026

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Dear Sir/Madam,

In continuation to our letter dated 6th November, 2026, we wish to inform you that pursuant to applicable provisions of SEBI LODR Regulations, the Board of Directors at their meeting held today i.e. 12th November, 2026 inter alia, considered and approved the Unaudited, Standalone and Consolidated, Financial Results of the Company for the quarter and half year ended on 30th September, 2026.

Copy of the aforesaid results along-with Limited Review Report issued by M/s V P Jain & Associates, Chartered Accountants, Statutory Auditors of the Company are enclosed herewith.

The financial results will be published in the newspaper in terms of Regulation 47 of the SEBI Listing Regulations and the results in prescribed format will be uploaded on the website of the Company at www.jagatjit.com.

The Board meeting commenced at 4.30 P.M. and concluded at 7.10 P.M. You are requested to kindly take the above information on records.

Yours faithfully,
For Jagatjit Industries Limited

JAGATJIT INDUSTRIES LTD. New Delhi

Roopesh Kumar
Company Secretary & Compliance Officer
ICSI M No.F10058

Encl : as above

V.P.JAIN & ASSOCIATES

Chartered Accountants

Ambika Bhawan, F-1, First Floor,
4658-A/21, Ansari Road, Darya Ganj, New Delhi – 110002
Phone: 9650992753
email id-info1vpj@gmail.com

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

To
The Board of Directors of Jagatjit Industries Ltd
4th Floor, Bhandari House, Nehru Place
New Delhi-110019

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results along with the notes thereon, of Jagatjit Industries Limited, ("the Company") for the quarter and six months ended September2026 ("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.

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 Standard on Auditing specified under section 143(10) of the companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above and read with the notes accompanying the Statement, nothing has come to our attention that causes us to believe that the accompanying Statement prepared substantially in accordance with the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matters

Attention is drawn towards note no 3 regarding contingent liabilities and note no 9 towards Going concern.

Our opinion is not qualified on above matters

for **V P Jain & Associates**
Chartered Accountants
Firm's registration number: 015260N

Sarthak Madaan
Partner
Membership number: 547131

Place: New Delhi
Date: 12.11.2026
UDIN: **26547131ILXXOT3640**

JAGATJIT INDUSTRIES LIMITED

Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab)
Corporate Identity Number : L15520PB1944PLC001970
Phones: (0181) 2783117 Fax: (0181) 2783118 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

(Rs. In Lakhs)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2026

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from operations**						
	(a) Revenue from operations (Gross of excise duty)	19,222	18,680	9,921	37,902	22,398	36,385
	(b) Other income	321	368	390	689	964	11,200
	Total income	**19,543**	**19,048**	**10,311**	**38,591**	**23,362**	**47,585**
2	**Expenses**						
	(a) Cost of materials consumed	9,960	10,585	4,231	20,545	10,658	17,320
	(b) Purchase of stock in trade	308	410	219	718	558	1,188
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	127	340	441	467	403	(865)
	(d) Excise duty	3,912	2,650	3,460	6,562	6,909	11,032
	(e) Employee benefits expense	1,262	1,393	1,313	2,655	2,705	4,959
	(f) Finance cost	703	727	1,234	1,430	1,909	3,616
	(g) Depreciation and amortisation expense	539	523	505	1,062	754	1,822
	(h) Other expenses	3,122	3,243	1,693	6,365	3,234	7,495
	Total expenses	**19,933**	**19,871**	**13,096**	**39,804**	**27,130**	**46,567**
3	**Profit/(Loss) before exceptional items and taxes (1-2)**	**(390)**	**(823)**	**(2,785)**	**(1,213)**	**(3,768)**	**1,018**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before tax (3-4)**	(390)	(823)	(2,785)	(1,213)	(3,768)	1,018
6	Tax expense						
	Income tax adjustment related to earlier years	-	-	-	-	-	1
7	**Net Profit/(Loss) after tax (5±6) from continuing operations**	**(390)**	**(823)**	**(2,785)**	**(1,213)**	**(3,768)**	**1,017**
8	Net Profit/(Loss) from discontinued operations	(2)	(1)	(2)	(3)	(6)	(11)
9	**Net Profit/(Loss) after tax**	**(392)**	**(824)**	**(2,787)**	**(1,216)**	**(3,774)**	**1,006**
10	**Other Comprehensive Income / (Loss)**						
	Fair value changes on Equity Instruments	1	0	-	1	1	-
	Re-measurement gains/(losses) on defined benefit plans	11	10	2	21	4	42
		12	**10**	**2**	**22**	**5**	**42**
11	**Total Comprehensive Income for the period**	**(380)**	**(814)**	**(2,785)**	**(1,194)**	**(3,769)**	**1,048**
12	Paid-up Equity Share Capital (Face Value of the Share is Rs.10/- each)	4,678	4,678	4,678	4,678	4,678	4,678
13	Other Equity (excluding revaluation reserves)						(22,887)
14.i	**Earnings per share (for continuing operations)**						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.83)	(1.76)	(5.95)	(2.59)	(8.05)	2.17
	(b) Diluted	(0.83)	(1.76)	(5.95)	(2.58)	(8.05)	2.16
14.ii	**Earnings per share (for discontinued operations)**						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.02)
	(b) Diluted	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	(0.02)
14.iii	**Earnings per share**						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.83)	(1.76)	(5.96)	(2.60)	(8.06)	2.15
	(b) Diluted	(0.83)	(1.76)	(5.96)	(2.59)	(8.06)	2.14

See accompanying notes to the standalone financial results

V.P. Jain & Ass... Chartered Accountants New Delhi

JAGATJIT INDUSTRIES LTD. New Delhi

Notes :

1	The unaudited standalone financial results of the Company for the quarter and six months ended 30th Sep, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12.11.2026. The statutory auditors have carried out limited review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 and expressed an unmodified report on these results.
2	The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
3	Contingent Liabilities - Claims against the company not acknowledged as debts - Rs 1252 Lakhs as on 30.09.2026 as certified by the management.
4	The Company has entered into fresh agreements during Financial year 2023-24 after cancelling the earlier agreement of FY 2017-18 for development and disposal for a part of leasehold land of Glass division at Sahibabad due to discontinuity of operations. Further, the company has entered into fresh agreement for development/ disposal of balance part of leasehold land of Glass division during FY 2025-26 and half year ended 30.09.2026. In pursuance of the said agreements as amended from time to time, the Company has received a partial consideration of Rs 14,044 Lakhs towards part performance of the said agreements. The revenue of the same will be recognized at the time of completion of development and transfer/ sales of developed plots as per agreements.
5	Provision for Bonus, Gratuity, leave encashment and Leave travel allowance are made proportionately on the basis of annualized figure of FY 2025-26.
6	Closing inventory in terms of quantity & value of Rs 6,575 Lakhs as on 30.09.2026 have been certified by the Management.
7	Information regarding MSME suppliers is given to the extent such parties have been identified on the basis of information available with the Company. Interest, if any, will be provided at the year end.
8	Provision for doubtful trade receivables, loan & advances, non-moving, slow-moving inventories & trade payable, if any, will be recognized/ written back at the year end.
9	The accompanying financial results have been prepared on a going concern basis despite continued losses from operations and negative net worth. However, during the half year ended 30.09.2026 because of commencement of the ethanol operations on a full scale level, the losses from the last half year as compared to the current half year have been reduced more than half and by the end of the year Company is hoping to attain the breakeven level . The Company is currently looking at raising funds through private equity placement or if required infuse long term interest free funds through sizeable promoter contribution besides further monetization of surplus assets to augment the working capital. Based on the above measures and projected positive cash flows, management believes that the Company will be able to meet its obligations as and when they fall due. Accordingly, the financial results have been prepared on a going concern basis, and no material uncertainty exists in this regard.
10	As per Ind AS 108, operating segment is a component of the company that engages in the business activities whose operating activities are regularly reviewed by the Company's Chief Operating Decision Maker (CODM) to make decision about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Accordingly, the Company has identified its operating segments as below: (a) Beverages: Segment includes manufacturing and supply of Grain Based Extra Natural Alcohol, bottled Indian Made Foreign Liquor, Country Liquor, Industrial Alcohol. (b) Food: Segment includes manufacturing and supplies of food products. (c) Biofuel (Ethanol): Manufacturing and Sales to Oil Marketing Companies (OMC), (d) Others: Segment includes trading of petroleum products and manufacture of Sanitizer.
11	Figures for the previous reporting period have been regrouped/reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification/disclosure.

FOR AND ON BEHALF OF JAGATJIT INDUSTRIES LTD

V. P. Jain & A... FRN: ... New Delhi Chartered Accou...

JAGATJIT INDUSTRIES LTD. New Delhi

RAVI MANCHANDA
MANAGING DIRECTOR
DIN: 00152760

Date: 12.11.2026
Place: New Delhi

JAGATJIT INDUSTRIES LIMITED

Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab)
Corporate Identity Number : L15520PB1944PLC001970
Phones: (0181) 2783117 Fax: (0181) 2783118 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

(Rs. In Lakhs)

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026

S. No.	Particulars	As at 30.09.2026 unaudited	As at 31.03.2026 Audited
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	53,040	54,092
	Capital work in progress	105	123
	Right-of-use assets	325	377
	Investment properties	15	15
	Financial assets		
	- Investments	28	27
	- Trade receivable	376	328
	- loans	121	136
	-Other financial assets	710	728
	Other non-current assets	227	385
	Total non-current assets	**54,947**	**56,211**
2	**Current assets**		
	Inventories	6,575	5,884
	Financial assets		
	- Trade receivables	6,615	3,059
	- Loans	13	25
	- Cash and cash equivalents	95	131
	- Bank balances other than above	233	73
	- Other Financial assets	863	515
	Other current assets	4,854	4,781
	Assets classified as held for sale	1,765	910
	Total current assets	**21,013**	**15,378**
	Total Assets	**75,960**	**71,589**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity share capital	4,678	4,678
	Other equity	-61	1,570
	Total equity	**4,617**	**6,248**
2	**Non-current liabilities**		
	Financial liabilities		
	- Borrowings	31,550	31,141
	- Lease liability	274	322
	- Other financial liabilities	1,445	1,757
	Provisions	1,373	1,373
	Other non current liabilities	1,156	1,207
	Total non-current liabilities	**35,799**	**35,800**
3	**Current liabilities**		
	Financial liabilities		
	- Borrowings	5,244	4,477
	- Lease liability	93	88
	- Trade payables		
	Outstanding dues of Micro enterprises and Small enterprises	451	391
	Outstanding dues of other than Micro enterprises and Small enterprises	10,080	7,164
	- Other financial liabilities	3,946	5,417
	Provisions	818	753
	Other current liabilities	14,912	11,251
	Total current liabilities	**35,544**	**29,541**
	Total equity and liabilities	**75,960**	**71,589**

V. P. Jain & Associates, Chartered Accountants, New Delhi

JAGATJIT INDUSTRIES LTD., New Delhi

JAGATJIT INDUSTRIES LIMITED
CIN:L15520PB1944PLC001970

Unaudited Statement of Standalone Cash flow Statement for the year ended September 30, 2026

(All amounts in Rs Lakhs, unless otherwise stated)

	Particulars	For the half year ended September 30, 2026 (Unaudited)	For the year ended March 31, 2026 (Audited)
A.	**Cash flow from operating activities:**		
	Net loss for the year before tax	(1,216)	1,006
	Adjustments for:		
	Rent from investment properties	(332)	(650)
	Employee Stock option expenses	-	(103)
	Depreciation	1,062	1,822
	Interest expense	1,430	3,617
	Interest income	(30)	(64)
	ESOP adjustment	(55)	
	(Profit)/Loss on sale of properties, plant and equipment (net)	(0)	(9,530)
	Bad debts/advances/stock written off	-	265
	Fair value Gain on Financial instruments	(115)	
	Fair value loss on Financial instruments	91	
	Provision for doubtful debts and ddvances	-	443
	Provision for obsolete/damaged inventory	-	25
	Interest subconvention receivable	(240)	
	Misc income	(173)	
	Liability/provisions no longer required written back	-	(564)
	Provision for Gratuity & Leave Encashment & others	-	(47)
	Operating profit before working capital changes	**422**	**(3,781)**
	Changes in working capital		
	Trade receivables	(3,604)	(1,288)
	Other financial assets and other assets	(379)	123
	Inventories	(691)	(872)
	Trade payables	2,976	(893)
	Financial liabilities, other liabilities and provisions	1,938	(558)
	Cash generated from operations	**663**	**(7,269)**
	Taxes (Paid)/ Received (Net of TDS)	-	-
	Net cash generated from operating activities (A)	**663**	**(7,269)**
B.	**Cash flow from investing activities:**		
	Purchase of property, plant and equipment including capital work-in-pro	(89)	(11,559)
	Asset held for sale	(854)	3,920
	Proceeds from sale of property, plant and equipment and Investment property	180	21,644
	Loan to subsidiaries & associates		(1)
	Interest received (Revenue)	30	64
	Income from investment properties	332	650
	Net Cash generated/(used) from investing activities (B)	**(401)**	**14,718**
C.	**Cash flow from financing activities:**		
	Net Loans (repaid) / taken	1,175	(4,250)
	Payment of lease liability	(43)	(71)
	Proceeds from issue of Equity Shares (ESOP)	-	-
	Interest paid	(1,430)	(3,027)
	Net cash used in financing activities (C)	**(297)**	**(7,348)**
	Net increase/ (decrease) in cash & cash equivalents (A + B + C)	**(36)**	**101**
	Cash and cash equivalents at the beginning of the year	131	29
	Cash and cash equivalents at the end of the year	95	131

V. P. Jain & Co. Chartered Accountants FRN: [illegible] New Delhi

JAGATJIT INDUSTRIES LTD. New Delhi

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(Rs. In Lakhs)

Standalone Segment wise Revenue & Results

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue (Sales and other operating income)						
	A. Beverages	7,782	7,257	8,562	15,039	19,724	31,539
	B. Food	862	746	552	1,608	1,532	1,725
	C. Others	336	390	253	726	588	1,218
	D. Ethanol	10,242	10,287	554	20,529	554	1,903
	Total Segment Revenue	**19,222**	**18,680**	**9,921**	**37,902**	**22,398**	**36,385**
2.	**Segment Results**						
	A. Beverages	-150	-118	-519	-268	-602	-1,669
	B. Food	-339	-161	(271)	-500	(411)	-558
	C. Others	5	2	-1	7	1	2
	D. Ethanol	1,341	654	-358	1,995	-358	-1,655
	Total Segment Results	**857**	**377**	**-1,149**	**1,234**	**-1,370**	**-3,880**
	Add/(Less) : Exceptional Items [net credit/(charged)]			-			
	Less : Finance Cost	703	727	1,234	1,430	1,909	3,616
	Less : Other un-allocable expense net of un-allocable income	544	463	400	1,017	484	-8,555
	Total Profit/(Loss) Before Tax from continuing operations	**-390**	**-813**	**(2,783)**	**(1,213)**	**(3,763)**	**1,059**
	Total Profit/(Loss) Before Tax from discontinuing operations	-2	-1	(2)	-3	(6)	(11)
	Total Profit/(Loss) Before Tax	**-392**	**-814**	**(2,785)**	**-1,216**	**(3,769)**	**1,048**

P. Jain & Associates Chartered Accountants FRN: 015260N New Delhi

JAGATJIT INDUSTRIES LTD. New Delhi

V.P.JAIN & ASSOCIATES

Chartered Accountants

AmbikaBhawan, F-1, First Floor,
4658-A/21, Ansari Road, Darya Ganj, New Delhi – 110002
Phone: 9650992753
Email id: info1vpj@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To
The Board of Directors,
Jagatjit Industries Limited,
4TH Floor, Bhandari House, Nehru Place
New Delhi- 110019

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Jagatjit Industries Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiary together refer to as "the Group"), for the quarter and six months ended September2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared substantially in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 Standard on Auditing specified under section 143(10) of the companies Act, 2013 and



consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated paragraph 3 above read with the notes accompanying the Statement and based on consideration of the review report of other auditors refer to paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared substantially in accordance with the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matters

Attention is drawn towards note no 3 regarding contingent liabilities and note no 9 towards Going concern.

Our opinion is not qualified on above matters

5. The statement includes the results of the Parent and the following entities:

Subsidiary Companies

(a) JIL Trading Pvt. Ltd.

(b) S.R.K. Investment Pvt. Ltd.

(c) Sea Bird Securities Pvt. Ltd.

(d) L.P. Investments Ltd.

(e) Natwar Liquors Pvt. Ltd.

6. We did not review the financial results and other financial information of its subsidiaries (listed in paragraph 5), whose unaudited interim financial results reflect a total revenues of Rs. NIL for the six months ended 30.09.2026, total net loss after tax / Total comprehensive loss of Rs. 7 Lakhs for the six months ended 30.09.2026 and total assets of Rs 92 Lakhs as included in the Statement.

The independent auditor's reports on interim financial results of these subsidiaries have been furnished to us by the management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in the respect of these subsidiaries, is based solely

on the report of other auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matter stated above is not modified with respect to our reliance on the work done and the report of the other auditors.

For V.P. Jain & Associates

Chartered Accountants
(FRN: 015260N)

(CA Sarthak Madaan)
Partner
(Membership No. 547131)

Place: New Delhi
Date: 12.11.2026
UDIN: **26547131OOOAXI1083**

JAGATJIT INDUSTRIES LIMITED

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(Rs. In Lakhs)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from operations**						
	(a) Revenue from operations (Gross of excise duty)	19,222	18,680	9,921	37,902	22,398	36,385
	(b) Other income	321	368	390	689	964	11,200
	Total income	**19,543**	**19,048**	**10,311**	**38,591**	**23,362**	**47,585**
2	**Expenses**						
	(a) Cost of materials consumed	9,960	10,585	4,231	20,545	10,658	17,320
	(b) Purchase of stock in trade	308	410	219	718	558	1,188
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	127	340	441	467	403	(865)
	(d) Excise duty	3,912	2,650	3,460	6,562	6,909	11,032
	(e) Employee benefits expense	1,262	1,393	1,313	2,655	2,705	4,959
	(f) Finance cost	706	730	1,238	1,436	1,916	3,616
	(g) Depreciation and amortisation expense	539	523	505	1,062	754	1,822
	(h) Other expenses	3,123	3,243	1,693	6,366	3,234	7,495
	Total expenses	**19,937**	**19,875**	**13,100**	**39,811**	**27,137**	**46,567**
3	**Profit/(Loss) before exceptional items and taxes (1-2)**	**(394)**	**(827)**	**(2,789)**	**(1,220)**	**(3,775)**	**1,018**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before tax (3-4)**	(394)	(827)	(2,789)	(1,220)	(3,775)	1,018
6	Tax expense						
	Income tax adjustment related to earlier years	-	-	-	-	-	1
7	**Net Profit/(Loss) after tax (5±6) from continuing operations**	**(394)**	**(827)**	**(2,789)**	**(1,220)**	**(3,775)**	**1,017**
8	Net Profit/(Loss) from discontinued operations	(2)	(1)	(2)	(3)	(6)	(11)
9	**Net Profit/(Loss) after tax**	**(396)**	**(828)**	**(2,791)**	(1,223)	**(3,781)**	**1,006**
10	**Other Comprehensive Income / (Loss)**						
	Fair value changes on Equity Instruments	-	1	-	1	1	0
	Re-measurement gains/(losses) on defined benefit plans	11	10	2	21	4	42
		11	**11**	**2**	**22**	**5**	**42**
11	**Total Comprehensive Income for the period**	**(385)**	**(817)**	**(2,789)**	**(1,201)**	**(3,776)**	**1,048**
12	Paid-up Equity Share Capital (Face Value of the Share is Rs.10/- each)	4,678	4,678	4,678	4,678	4,678	4,678
13	Other Equity (excluding revaluation reserves)						(22,887)
14.i	**Earnings per share (for continuing operations)**						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.84)	(1.77)	(5.96)	(2.61)	(8.07)	2.17
	(b) Diluted	(0.84)	(1.77)	(5.96)	(2.60)	(8.07)	2.16
14.ii	**Earnings per share (for discontinued operations)**						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.02)
	(b) Diluted	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.02)
14.iii	**Earnings per share**						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.85)	(1.77)	(5.97)	(2.61)	(8.08)	2.15
	(b) Diluted	(0.85)	(1.77)	(5.97)	(2.60)	(8.08)	2.14

JAGATJIT INDUSTRIES LTD. New Delhi

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Notes :

1	The unaudited consolidated financial results of the Group for the quarter and six months ended 30th Sep, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12.11.2026. The statutory auditors have carried out limited review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 and expressed an unmodified report on these results.
2	The financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
3	Contingent Liabilities - Claims against the Group not acknowledged as debts - Rs 1252 Lakhs as on 30.09.2026 as certified by the management.
4	The Group has entered into fresh agreements during Financial year 2023-24 after cancelling the earlier agreement of FY 2017-18 for development and disposal for a part of leasehold land of Glass division at Sahibabad due to discontinuity of operations. Further, the Group has entered into fresh agreement for development/ disposal of balance part of leasehold land of Glass division during FY 2025-26 and half year ended 30.09.2026. In pursuance of the said agreements as amended from time to time, the Group has received a partial consideration of Rs 14,044 Lakhs towards part performance of the said agreements. The revenue of the same will be recognized at the time of completion of development and transfer/ sales of developed plots as per agreements.
5	Provision for Bonus, Gratuity, leave encashment and Leave travel allowance are made proportionately on the basis of annualized figure of FY 2025-26.
6	Closing inventory in terms of quantity & value of Rs 6,575 Lakhs as on 30.09.2026 have been certified by the Management.
7	Information regarding MSME suppliers is given to the extent such parties have been identified on the basis of information available with the Group. Interest, if any, will be provided at the year end.
8	Provision for doubtful trade receivables, loan & advances, non-moving, slow-moving inventories & trade payable, if any, will be recognized/ written back at the year end.
9	The Accompanying group financial results have been prepared on a going concern basis despite continued losses from operations and negative net worth. However, during the half year ended 30.09.2026 because of commencement of the ethanol operations on a full scale level, the losses from the last half year as compared to the current half year have been reduced more than half and by the end of the year Group is hoping to attain the breakeven level . The Group is currently looking at raising funds through private equity placement or if required infuse long term interest free funds through sizeable promoter contribution besides further monetization of surplus assets to augment the working capital. Based on the above measures and projected positive cash flows, management believes that the Group will be able to meet its obligations as and when they fall due. Accordingly, the financial results have been prepared on a going concern basis, and no material uncertainty exists in this regard.
10	As per Ind AS 108, operating segment is a component of the Group that engages in the business activities whose operating activities are regularly reviewed by the Group's Chief Operating Decision Maker (CODM) to make decision about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Accordingly, the Group has identified its operating segments as below: (a) Beverages: Segment includes manufacturing and supply of Grain Based Extra Natural Alcohol, bottled Indian Made Foreign Liquor, Country Liquor, Industrial Alcohol. (b) Food: Segment includes manufacturing and supplies of food products. (c) Biofuel (Ethanol): Manufacturing and Sales to Oil Marketing Companies (OMC), (d) Others: Segment includes trading of petroleum products and manufacture of Sanitizer.
11	Figures for the previous reporting period have been regrouped/reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification/disclosure.

FOR AND ON BEHALF OF JAGATJIT INDUSTRIES LTD

V.P. Jain & Associates FRN 015260N New Delhi Chartered Accountants

JAGATJIT INDUSTRIES LTD. New Delhi

RAVI MANCHANDA
MANAGING DIRECTOR
DIN: 00152760

Date: 12.11.2026
Place: New Delhi

JAGATJIT INDUSTRIES LIMITED

Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab)
Corporate Identity Number : L15520PB1944PLC001970
Phones: (0181) 2783117 Fax: (0181) 2783118 E-mail:jil @jagatjit.com
Website:www.Jagatjit.com

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026

Particulars	As at Sep 30, 2026 (Unaudited)	As at Mar 31, 2026 (Audited)
ASSETS		
1 Non-current assets		
a) Property, plant and equipment	53,040	54,092
b) Capital work-in-progress	105	123
c) Right-of-use assets	325	377
d) Investment properties	15	15
e) Financial assets		
i) Investments	392	392
ii) Trade receivable	376	328
ii) Loans	105	119
iii) Other financial assets	711	729
f) Other non-current assets	227	385
Total non-current assets	**55,296**	**56,560**
2 Current assets		
a) Inventories	6,575	5,884
b) Financial assets		
i) Trade receivables	6,615	3,059
'ii) Loans	18	30
iii) Cash and cash equivalents	97	134
iv) Bank balances other than (iii) above	233	73
v) Other financial assets	863	515
c) Other current assets	4,856	4,781
d) Assets classified as held for sale	1,764	910
Total current assets	**21,021**	**15,386**
TOTAL- ASSETS	**76,317**	**71,946**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4,678	4,678
Other equity	(13)	1,625
Non-controlling interest	(5)	(4)
Total Equity	**4,660**	**6,299**
LIABILITIES		
1 Non-current liabilities		
a) Financial liabilities		
i) Borrowings	31,856	31,438
ii) Lease liability	274	322
iii) Other financial liabilities	1,445	1,757
b) Provisions	1,373	1,373
c) Other long term liabilities	1,156	1,207
Total Non current liabilities	**36,104**	**36,097**
2 Current liabilities		
a) Financial liabilities		
i) Borrowings	5,247	4,480
ii) Lease liability	93	88
iii) Trade payables		
total out standing due of micro & small enterprises	451	391
total outstanding due of other than micro & small enterprises	10,085	7,168
iv) Other financial liabilities	3,947	5,418
b) Provisions	818	753
c) Other current liabilities	14,912	11,252
Total Current liabilities	**35,553**	**29,550**
Total Liabilities	**71,657**	**65,646**
Total equity and liabilities	**76,317**	**71,946**

JAGATJIT INDUSTRIES LTD. New Delhi

V. P. Jain & Ass... Chartered Acco... FRN: 01... New Del...

JAGATJIT INDUSTRIES LIMITED
CIN:L15520PB1944PLC001970

Unaudited Statement of Consolidated Cash flow Statement for the year ended September 30, 2026

(All amounts in Rs Lakhs, unless otherwise stated)

	Particulars	For the Period ended September 30, 2026 (Unaudited)	For the year ended March 31, 2026 (Audited)
A.	**Cash flow from operating activities:**		
	Net loss for the year before tax	(1,223)	989
	Adjustments for:		
	Rent from investment properties	(332)	(650)
	Employee Stock option expenses	-	(103)
	Depreciation	1,062	1,822
	Interest expense	1,436	3,630
	Interest income	(30)	(64)
	ESOP adjustment	(55)	
	(Profit)/Loss on sale of properties, plant and equipment (net)	(0)	(9,530)
	Bad debts/advances/stock written off	-	265
	Fair value Gain on Financial instruments	(115)	
	Fair value loss on Financial instruments	91	
	Provision for doubtful debts and ddvances	-	443
	Provision for obsolete/damaged inventory	-	25
	Interest subconvention receivable	(240)	
	Misc income	(173)	
	Liability/provisions no longer required written back	-	(564)
	Provision for Gratuity & Leave Encashment & others	-	(47)
	Operating profit before working capital changes	**421**	**(3,785)**
	Changes in working capital		
	Trade receivables	(3,604)	(1,288)
	Other financial assets and other assets	(379)	123
	Inventories	(691)	(871)
	Trade payables	2,982	(894)
	Financial liabilities, other liabilities and provisions	1,938	(558)
	Cash generated from operations	**668**	**(7,273)**
	Taxes (Paid)/ Received (Net of TDS)	-	-
	Net cash generated from operating activities (A)	**668**	**(7,273)**
B.	**Cash flow from investing activities:**		
	Purchase of property, plant and equipment including capital work-in-pro	(89)	(11,559)
	Asset held for sale	(854)	3,920
	Proceeds from sale of property, plant and equipment and Investment property	180	21,644
	Loan to subsidiaries & associates		(1)
	Interest received (Revenue)	30	64
	Income from investment properties	332	650
	Net Cash generated/(used) from investing activities (B)	**(401)**	**14,718**
C.	**Cash flow from financing activities:**		
	Net Loans (repaid) / taken	1,175	(4,236)
	Payment of lease liability	(43)	(71)
	Proceeds from issue of Equity Shares (ESOP)	-	-
	Interest paid	(1,436)	(3,040)
	Net cash used in financing activities (C)	**(303)**	**(7,347)**
	Net increase/ (decrease) in cash & cash equivalents (A + B + C)	**(37)**	**100**
	Cash and cash equivalents at the beginning of the year	134	34
	Cash and cash equivalents at the end of the year	97	134

V. P. Jain & Associates FRN: 015260N New Delhi Chartered Accountants

JAGATJIT INDUSTRIES LTD. New Delhi

JAGATJIT INDUSTRIES LIMITED

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Corporate Identity Number : L15520PB1944PLC001970
Phones: (0181) 2783117 Fax: (0181) 2783118 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

(Rs. In Lakhs)

Consolidated Segment wise Revenue & Results

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue (Sales and other operating income)						
	A. Beverages	7,782	7,257	8,562	15,039	19,724	31,539
	B. Food	862	746	552	1,608	1,532	1,725
	C. Others	336	390	253	726	588	1,218
	D. Ethanol	10,242	10,287	554	20,529	554	1,903
	Total Segment Revenue	**19,222**	**18,680**	**9,921**	**37,902**	**22,398**	**36,385**
2.	**Segment Results**						
	A. Beverages	-150	-118	-519	-268	-602	-1,669
	B. Food	-339	-161	(271)	-500	(411)	-558
	C. Others	5	2	-1	7	1	2
	D. Ethanol	1,341	654	-358	1,995	-358	-1,655
	Total Segment Results	**857**	**377**	**-1,149**	**1,234**	**-1,370**	**-3,880**
	Add/(Less) : Exceptional Items [net credit/(charged)]			-			
	Less : Finance Cost	706	730	1,238	1,436	1,916	3,630
	Less : Other un-allocable expense net of un-allocable income	548	463	400	1,018	484	-8,552
	Total Profit/(Loss) Before Tax from continuing operations	**-397**	**-816**	**(2,787)**	**(1,220)**	**(3,770)**	**1,042**
	Total Profit/(Loss) Before Tax from discontinuing operations	-2	-1	**(2)**	**-3**	**(6)**	**(11)**
	Total Profit/(Loss) Before Tax	**-399**	**-817**	**(2,789)**	**-1,223**	**(3,776)**	**1,031**

P. Jain & Associates Chartered Accountants New Delhi

JAGATJIT INDUSTRIES LTD New Delhi