13th November, 2026

To
The Deputy Manager
Listing Compliance Dept.
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400 001

Scrip Code: 507968
ISIN: INE289M01016

Sub: Outcome of the meeting of the Board of Directors of Sahaj Digital Limited (Formerly known as Jolly Plastic Industries Limited) (the "Company") held on November 13, 2026

Dear Sir/Madam,

In continuation to our prior intimation dated 3rd November, 2026, we wish to inform that the Board of Directors of the Company ("the Board") at its meeting held on 13th November, 2026 commenced at 11:00 a.m. and concluded at 2:15 p.m., has, inter alia, considered, approved and taken on record the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026.

The said Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026, prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") along with the Limited Review Report of the Statutory Auditors thereon.

These results are also being uploaded on the Company's website at **www.jollyplasticindustriesltd.in**.

Kindly take the same on your records.

Thanking you,

Yours faithfully

For **Sahaj Digital Limited**
(Formerly known as Jolly Plastic Industries Limited)

Joydeep Datta Gupta
Company Secretary
Membership No. A13551

Sahaj Digital Limited
(FORMERLY KNOWN AS JOLLY PLASTIC INDUSTRIES LIMITED
Registered Office: 426, 4th floor, Patel Avenue, Near Gurudwara, SG Road, Bodakdev, Ahmedabad - 380054
Corporate Office: Tangra Industrial Estate - II, 45, Radhanath Chowdhury Road, Kolkata - 70001
Telephone: +91 03366239-125 / 121 | jollyplasticindustriesltd in| sahajdigitallimited@gmail con
CIN: L62013GJ1981PLC00493

Sahaj Digital Limited

(formerly known as Jolly Plastic Industries Limited)
CIN: L62013GJ1981PLC004932
Regd. office: 426, 4th floor, Patel Avenue, S.G Road, Bodakdev, Ahmedabad 380054
Corporate office: Tangra Industrial Estate - II, 45 Radhanath Chowdhury Road, Kolkata 700015
E-mail ID: jollyplasindltd@gmail.com, Website: www.jollyplasticindustriesltd.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2026

(₹ in Lakhs)

Sr. No.	Paticulars	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	Revenue from Operations	3.26	4.81	4.74	8.06	8.59	22.60
2	Other Income	7.31	6.61	4.72	13.92	4.76	24.49
3	**Total Income**	10.56	11.42	9.46	21.98	13.35	47.09
4	**Expenses**						
	(i) Cost of Material Consumed / Services Rendered	-	-	-	-	-	-
	(ii) Purchases of Stock-in-Trade	2.02	2.98	2.88	5.01	5.33	14.91
	(iii) Change in Stock-in-Trade	-	-	-	-	-	-
	(iv) Employee Benefit Expenses	31.02	0.62	2.25	31.64	2.61	10.48
	(v) Finance Cost	0.01	-	-	0.01	-	-
	(vi) Depreciation & Amortisation Expenses	-	-	-	-	-	-
	(vii) Other expenses	20.94	21.48	1.27	42.42	1.79	20.23
5	**Total Expenses**	53.99	25.08	6.40	79.08	9.73	45.62
6	**Profit before exceptional items and Tax**	(43.43)	(13.66)	3.06	(57.10)	3.62	1.46
	Exceptional items						
7	**Porfit/ (Loss) before Tax**	(43.43)	(13.66)	3.06	(57.10)	3.62	1.46
8	Tax expenses						
	(i) Current tax	-	-	-	-	-	0.40
	(ii) Deferred tax	-	-	-	-	-	-
9	**Total Tax Expense**	0.00	0.00	0.00	0.00	0.00	0.40
10	**Porfit/ (Loss) after Tax**	(43.43)	(13.66)	3.06	(57.10)	3.62	1.06
11	**Other comprehensive income, net of income tax**						
	(i) (a) Items that will not be re-classified to the profit or loss	-	-	-	-	-	-
	(b) Income Tax relating to items that will not be re-classified to the profit or loss	-	-	-	-	-	-
	(ii) (a) items that will be re-classified to the profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will be re-classified to the profit or loss	-	-	-	-	-	-
12	**Total other comprehensive income, net of income tax**	-	-	-	-	-	-
13	**Total Comprehensive income for the period**	(43.43)	(13.66)	3.06	(57.10)	3.62	1.06
14	**Paid up equity share capital-(F.V. Rs. 10/- Each)**	2,437.64	667.64	667.64	2,437.64	667.64	667.64
15	**Earnings per share :**						
	Basic	(0.179)	(0.205)	0.046	(0.235)	0.054	0.016
	Diluted	(0.179)	(0.205)	0.046	(0.235)	0.054	0.016

NOTES:

1. The aforesaid Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 13 November, 2026. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter ended on 30.09.2026.
2. The Financial results have been prepared in accordace with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepte in India.
3. As the Company's Business Activity falls within the single primary business segment viz. IT Enabled Services (ITES), the disclosure requirement of Accounting Standard (IND AS 108) on Operating Segment is not applicable on the Company.
4. No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2026.

For Sahaj Digital Limited

Place: Kolkata
Date: November 13, 2026

Gopal Dalmia
Chief Financial Officer

Kamal Nain Pandya
Chairman

Sahaj Digital Limited

(formerly known as Jolly Plastic Industries Limited)
CIN: L62013GJ1981PLC004932
Regd. office: 426, 4th floor, Patel Avenue, S.G Road, Bodakdev, Ahmedabad
Corporate office: Tangra Industrial Estate - II, 45 Radhanath Chowdhury Road, Kolkata 700015
E-mail ID: jollyplasindltd@gmail.com, Website: www.jollyplasticindustriesltd.com

Unaudited Standalone Balance Sheet as at September 30, 2026

(₹ In Lakhs)

	Unaudited 30.09.2026	Audited 31.03.2026
(A) ASSETS		
(1) NON CURRENT ASSETS		
(a) Fixed Assets	-	-
(b) Financial assets		
(i) Investments	1,770.00	35.65
(ii) Loans & Advances	557.44	638.07
(iii) Other financial assets	0.37	0.37
Total Non Current Assets	**2,327.81**	**674.09**
(2) CURRENT ASSETS		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	35.65	-
(ii) Cash and cash equivalents	13.80	14.84
(iii) Loans & Advances	20.52	-
(iv) Other financial assets	13.30	-
(c) Other current assets	2.00	0.50
Total Current Assets	**85.26**	**15.34**
Total Assets	**2,413.08**	**689.43**
(B) EQUITY & LIABILITIES		
(1) EQUITY		
(a) Equity Share Capital	2,437.64	667.64
(b) Other Equity	(36.23)	20.87
Total Equity	**2,401.41**	**688.51**
(2) NON CURRENT LIABILITIES	-	-
Total Non Current Liabilities	-	-
(3) CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Trade payables		
(A) Total outstanding dues of micro and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro and small enterprises	4.50	-
(ii) Other financial liabilities	3.94	0.50
(b) Other current liabilities	3.22	0.03
(c) Current tax liabilities (Net)	-	0.40
Total Current Liabilities	**11.66**	**0.93**
Total Equity and Liabilities	**2,413.08**	**689.43**

NOTES:

1. The aforesaid financial results have been reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 13.11.2026. The Statutory Auditors have carried out Limited Review of the Financial Results for the quarter and half year ended 30.09.2026.

2. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3. No investor complaint was pending at the beginning of the quarter. No complaint was received during the quarter ended 30.09.2026.

4. On 03.04.2026 the Company allotted 1,77,00,000 equity shares of Rs.10 each on preferential basis to Bhaum Digital Ventures Private Limited for consideration other than cash, being acquisition of 100% equity shares of Sahaj Retail Limited ('SRL'). Consequently SRL became a wholly owned subsidiary and Sahaj Insurance Services Private Limited (wholly owned subsidiary of SRL) a step-down subsidiary of the Company. The name of the Company has been changed from Jolly Plastic Industries Limited to Sahaj Digital Limited on dated 17.08.2026

For SAHAJ DIGITAL LIMITED

Place: Kolkata
Date: 13th November, 2026

Gopal Dalmia
Chief Financial Officer

Kamal Nain Pandya
Chairman

Sahaj Digital Limited

(formerly known as Jolly Plastic Industries Limited)
CIN: L62013GJ1981PLC004932
Regd. office: 426, 4th floor, Patel Avenue, S.G Road, Bodakdev, Ahmedabad 380054
Corporate office: Tangra Industrial Estate - II, 45 Radhanath Chowdhury Road, Kolkata 700015
E-mail ID: jollyplasindltd@gmail.com, Website: www.jollyplasticindustriesltd.com

Unaudited Standalone Cash Flow Statement for the Half Year ended September 30, 2026

(₹ In Lakhs)

	Particulars	For the Half Year Ended September 30, 2026	For the Half Year Ended September 30, 2025
A.	**Cash flow from operating activities**		
	Profit/(loss) before tax	(57.10)	3.62
	Adjusted for :		
	Depreciation and amortisation expense	-	-
	Leasehold prepayments amortisation	-	-
	Interest income	(13.92)	-
	Finance cost	0.01	-
	Gain on investment	-	-
	Change in provision for expected credit loss	-	-
	Operating profit/(loss) before working capital changes	**(71.01)**	**3.62**
	Adjusted for :		
	(Increase)/Decrease in trade receivables	-	-
	(Increase)/Decrease in inventories	-	-
	(Increase)/Decrease in other current assets	(1.50)	(4.74)
	Increase/(Decrease) in trade payables	4.50	-
	(Increase)/Decrease in Short Term loans & Advances	-	-
	Increase/(Decrease) in other current liabilities	3.20	(0.20)
	Increase/(Decrease) in other financial liabilities	3.44	-
	Increase/(Decrease) in provisions	-	-
		9.64	(4.94)
	Cash generated from operations	(61.37)	(1.32)
	Net Income taxes (paid) / refunds	(0.40)	-
	Net cash from operating activities A	**(61.77)**	**(1.32)**
B.	**Cash flow from investing activities**		
	Capital expenditure on property, plant and equipments including capital advances	-	-
	Sale of property, plant and equipments	-	-
	Purchases of investments	-	-
	Loans and Advances	60.11	(279.00)
	Sale/Remeasurement of investments	-	-
	Interest received/Dividend received	0.63	-
	Bank balances not considered as cash and cash equivalents		
	-Deposits placed	-	-
	-Deposits matured (net)	-	-
	Cash and cash equivalents acquired on acquisition of subsidiaries	-	-
	Net cash from / (used in) investing activities B	**60.73**	**(279.00)**
C.	**Cash flow from financing activities**		
	Proceeds from long-term borrowings	-	-
	Proceeds from short term borrowings	-	-
	Repayment of long-term borrowings	-	-
	Repayment of short-term borrowings	-	-
	Interest and finance charges paid	(0.01)	-
	Net cash from / (used in) financing activities C	**(0.01)**	-
	Net (decrease) / increase in cash and cash equivalents A+B+C	**(1.05)**	**(280.32)**
	Cash and cash equivalents as at the beginning of the period	14.84	305.60
	Cash and cash equivalents as at the end of the period	**13.80**	**25.28**

Notes:

1. The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'. Figures in brackets represent cash outflows.
2. Previous year's figures have been regrouped / rearranged to conform to the classification of the current period, wherever considered necessary.
3. Component of cash and cash equivalents (refer note 7)

Cash in hand	6.08	3.02
Balances with banks in current accounts	7.72	11.82
Total	**13.80**	**14.84**

For SAHAJ DIGITAL LIMITED

Gopal Dalmia
Chief Financial Officer

Kamal Nain Pandya
Chairman

Place: Kolkata
Date: 13th November, 2026

Sahaj Digital Limited

(formerly known as Jolly Plastic Industries Limited)
CIN: L62013GJ1981PLC004932
Regd. office: 426, 4th floor, Patel Avenue, S.G Road, Bodakdev, Ahmedabad 380054
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E-mail ID: jollyplasindltd@gmail.com, Website: www.jollyplasticindustriesltd.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2026

(₹ In Lakhs)

Sr. No.	Paticulars	Quarter Ended		Half Year ended
		30-09-2026	30-06-2026	30-09-2026
		Uaudited	Uaudited	Uaudited
1	Revenue from Operations	1,913.08	1,245.52	3,158.60
2	Other Income	22.25	26.66	45.95
3	**Total Income**	1,935.34	1,272.17	3,204.55
4	**Expenses**			
	(i) Cost of Material Consumed / Services Rendered	1,455.86	866.00	2,321.86
	(ii) Purchases of Stock-in-Trade	2.02	2.98	5.01
	(iii) Change in Stock-in-Trade	-	-	-
	(iv) Employee Benefit Expenses	272.42	231.15	503.57
	(v) Finance Cost	24.09	14.13	35.27
	(vi) Depreciation & Amortisation Expenses	13.43	13.54	26.97
	(vii) Other expenses	535.47	561.53	1,097.00
5	**Total Expenses**	2,303.30	1,689.34	3,989.68
6	**Profit before exceptional items and Tax**	(367.96)	(417.17)	(785.13)
	Exceptional items			
7	**Porfit/ (Loss) before Tax**	(367.96)	(417.17)	(785.13)
8	Tax expenses			
	(i) Current tax	-	-	-
	(ii) Deferred tax	3.68	-	3.68
9	**Total Tax Expense**	3.68	-	3.68
10	**Porfit/ (Loss) after Tax**	(371.64)	(417.17)	(788.81)
11	**Other comprehensive income, net of income tax**			
	(i) (a) Items that will not be re-classified to the profit or loss	-	-	-
	(b) Income Tax relating to items that will not be re-classified to the profit or loss	-	-	-
	(ii) (a) items that will be re-classified to the profit or loss	-	-	-
	(b) Income tax relating to items that will be re-classified to the profit or loss	-	-	-
12	**Total other comprehensive income, net of income tax**	-	-	-
13	**Total Comprehensive income for the period**	(371.64)	(417.17)	(788.81)
14	**Profit for the period attributed to:**			
	Owners of the Parent	(371.64)	(417.17)	(788.81)
	Non Controlling Interests*	0.00	0.00	0.00
15	**Paid up equity share capital-(F.V. Rs. 10/- Each)**	2,437.64	2,437.64	2,437.64
16	**Earnings per share :**			
	Basic	(1.531)	(1.718)	(3.249)
	Diluted	(1.531)	(1.718)	(3.249)

NOTES:

1. The aforesaid Consolidated Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 13 November, 2026. The Statutory Auditors have carried out Limited Review of Consolidated Financial Results for the Quarter ended on 30.09.2026.
2. The Consolidated Financial results have been prepared in accordace with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepte in India.
3. As the Company's Business Activity falls within the single primary business segment viz. IT Enabled Services (ITES), the disclosure requirement of Accounting Standard (IND AS 108) on Operating Segment is not applicable on the Company.
4. No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.06.2026
5. This are the first consolidation of financial results pursuant to the Company acquiring control over its subsidiary / fellow subsidiary during the current year, corresponding figures for the previous quarter / year have not been given, as the Company was not required to prepare Consolidated Financial Results in the earlier period(s).
6. * The Company holds 100% of the equity share capital in its subsidiaries. Accordingly, there being no Non-Controlling Interest in any of the subsidiaries, the amount of Non-Controlling Interest disclosed above is Nil

Sahaj Digital Limited

Place: Kolkata
Date: November 13, 2026

Gopal Dalmia
Chief Financial Officer

Kamal Nain Pandya
Chairman

Sahaj Digital Limited

(formerly known as Jolly Plastic Industries Limited)
CIN: L62013GJ1981PLC004932
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Corporate office: Tangra Industrial Estate - II, 45 Radhanath Chowdhury Road, Kolkata 700015
E-mail ID: jollyplasindltd@gmail.com, Website: www.jollyplasticindustriesltd.com

Unaudited Consolidated Balance Sheet as at September 30, 2026

(₹ In Lakhs)

	Unaudited 30.09.2026
(A) ASSETS	
(1) NON CURRENT ASSETS	
(a) Fixed Assets	
(i) Property, Plant and Equipment	28.83
(ii) Other Intangible Assets	150.33
(iii) Intangible Assets under Development	827.12
(iv) Goodwill on Consolidation	-
(b) Financial assets	
(i) Investments	2,003.62
(ii) Loans and Advances	557.44
(iii) Other financial assets	146.07
Total Non Current Assets	**3,713.41**
(2) CURRENT ASSETS	
(a) Inventories	33.99
(b) Financial assets	
(i) Trade receivables	350.04
(ii) Cash and cash equivalents	417.40
(iii) Bank balances other than (ii) above	754.24
(iv) Loans and Advances	0.66
(v) Other financial assets	255.69
(c) Current tax assets (net)	52.67
(d) Other current assets	1,060.96
Total Current Assets	**2,925.66**
Total Assets	**6,639.07**
(B) EQUITY & LIABILITIES	
(1) EQUITY	
(a) Equity Share Capital	2,437.64
(b) Other Equity	(217.10)
(c) Non-controlling Interest	-
Total Equity	**2,220.54**
(2) NON CURRENT LIABILITIES	
(a) Financial liabilities	
(i) Borrowings	485.00
(b) Provisions	28.84
(c) Deferred tax liabilities (net)	374.32
Total Non Current Liabilities	**888.16**
(3) CURRENT LIABILITIES	
(a) Financial liabilities	
(i) Borrowings	710.00
(ii) Trade payables	
(A) Total outstanding dues of micro and small enterprises	9.88
(B) Total outstanding dues of creditors other than micro and small enterprises	332.22
(iii) Other financial liabilities	812.89
(b) Other current liabilities	1,610.77
(c) Provisions	54.61
(d) Current tax liabilities (net)	-
Total Current Liabilities	**3,530.37**
Total Equity and Liabilities	**6,639.07**

NOTES:

1. The aforesaid financial results have been reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 13.11.2026. The Statutory Auditors have carried out Limited Review of the Financial Results for the quarter and half year ended 30.09.2026.

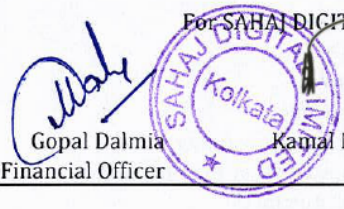
2. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3. No investor complaint was pending at the beginning of the quarter. No complaint was received during the quarter ended 30.09.2026.

4. On 03.04.2026 the Company allotted 1,77,00,000 equity shares of Rs.10 each on preferential basis to Bhaum Digital Ventures Private Limited for consideration other than cash, being acquisition of 100% equity shares of Sahaj Retail Limited ('SRL'). Consequently SRL became a wholly owned subsidiary and Sahaj Insurance Services Private Limited (wholly owned subsidiary of SRL) a step-down subsidiary of the Company. The name of the Company has been changed from Jolly Plastic Industries Limited to Sahaj Digital Limited on dated 17-08-2026

5. This are the first consolidation of financial results pursuant to the Company acquiring control over its subsidiary / fellow subsidiary during the current year, corresponding figures for the previous quarter / year have not been given, as the Company was not required to prepare Consolidated Financial Results in the earlier period(s).

For SAHAJ DIGITAL LIMITED



Place: Kolkata
Date: 13th November, 2026

Gopal Dalmia
Chief Financial Officer

Kamal Nain Pandya
Chairman

Sahaj Digital Limited

(formerly known as Jolly Plastic Industries Limited)
CIN: L62013GJ1981PLC004932
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E-mail ID: jollyplasindltd@gmail.com, Website: www.jollyplasticindustriesltd.com

Unaudited Consolidated Cash Flow Statement for the Half Year ended September 30, 2026

(₹ In Lakhs)

	Particulars	For the Half Year Ended September 30, 2026
A.	**Cash flow from operating activities**	
	Profit/(loss) before tax	(785.03)
	Adjusted for :	
	Depreciation and amortisation expense	26.97
	Leasehold prepayments amortisation	-
	Interest income	(45.65)
	Finance cost	35.27
	Gain on investment	-
	Change in provision for expected credit loss	429.63
	Operating profit/(loss) before working capital changes	**(338.81)**
	Adjusted for :	
	(Increase)/Decrease in trade receivables	(44.91)
	(Increase)/Decrease in inventories	(1.03)
	(Increase)/Decrease in other current assets	(58.00)
	Increase/(Decrease) in trade payables	23.04
	(Increase)/Decrease in Short Term loans & Advances	(0.14)
	Increase/(Decrease) in other current liabilities	193.21
	Increase/(Decrease) in other financial liabilities	12.51
	Increase/(Decrease) in provisions	6.57
		131.25
	Cash generated from operations	(207.56)
	Net Income taxes (paid) / refunds	89.42
	Net cash from operating activities A	**(118.14)**
B.	**Cash flow from investing activities**	
	Capital expenditure on property, plant and equipments including capital advances	(271.84)
	Sale of property, plant and equipments	-
	Purchases of investments	-
	Loans and Advances	80.11
	Sale/Remeasurement of investments	-
	Interest received/Dividend received	13.42
	Interest and finance charges paid	(35.27)
	Cash and cash equivalents acquired on acquisition of subsidiaries	532.26
	Net cash from / (used in) investing activities B	**318.67**
C.	**Cash flow from financing activities**	
	Proceeds from long-term borrowings	-
	Proceeds from short term borrowings	275.00
	Repayment of long-term borrowings	(265.00)
	Repayment of short-term borrowings	-
	Bank balances not considered as cash and cash equivalents	
	-Deposits placed	-
	-Deposits matured (net)	192.03
	Net cash from / (used in) financing activities C	**202.03**
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	**402.56**
	Cash and cash equivalents as at the beginning of the period	14.84
	Cash and cash equivalents as at the end of the period	**417.40**

Notes:

1. The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'. Figures in brackets represent cash outflows.

2. These are the first consolidated cash flow of the Group, comprising the Company and its subsidiaries from 03.04.2026. Figures as at 30.09.2025 have not been given, as the Company was not required to prepare Consolidated Financial Results in the earlier period(s)., as there were no subsidiaries on that date.

3. Previous year's figures have been regrouped / rearranged to conform to the classification of the current period, wherever considered necessary.

4. Components of cash and cash equivalents

Cash in hand	6.15
Balances with banks in current accounts	356.83
Fixed deposits with original maturity of less than 3 months	54.42
Total	**417.40**

For SAHAJ DIGITAL LIMITED

Gopal Dalmia
Chief Financial Officer

Kamal Nain Pandya
Chairman

Place: Kolkata
Date: 13th November, 2026

ALPS & CO.
CHARTERED ACCOUNTANTS

310, TODI CHAMBERS
2, Lalbazar Street,
Kolkata - 700 001
Phone : 2230 5621, 4005 1458

Independent Auditor's Review Report on quarterly Unaudited Standalone Financial Results of Sahaj Digital Limited (Previously known as Jolly Plastic Industries Limited) pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

The Board of Directors
Sahaj Digital Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s Sahaj Digital Limited (Previously known as Jolly Plastic Industries Limited) ('the Company') for the quarter and half year ended on September 30, 2026 together with the notes theron ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended ('the SEBI Regulations'), and has been initialed by us for identification.

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors at its meeting held on 13th November, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.

4. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying statementread with notes thereon, prepared in accordance with aforesaid Ind AS and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms the SEBI Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ALPS & CO.
Chartered Accountants
Firm's ICAI Registration No.:313132E

(A. K. KHETAWAT)
Partner
Membership No. 052751
UDIN: 26052751DPWCLR5010

Place: Kolkata
Date: November 13, 2026

ALPS & CO.
CHARTERED ACCOUNTANTS

310, TODI CHAMBERS
2, Lalbazar Street,
Kolkata - 700 001
Phone : 2230 5621, 4005 1458

Independent Auditor's Review Report on quarterly Unaudited Consolidated Financial Results of Sahaj Digital Limited (Previously known as Jolly Plastic Industries Limited) pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

The Board of Directors
Sahaj Digital Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Sahaj Digital Limited (Previously known as Jolly Plastic Industries Limited) ("the Parent") and its subsidiary, Sahaj Retail Limited and fellow subsidiary, Sahaj Insurance Services Private Limited, (the Parent and its subsidiary and fellow subsidiary together referred to as "the Group"), for the quarter and half year ended September 30, 2026 together with notes there on ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the SEBI Regulations') and has been initialed by us for identification.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on 13th November, 2026, 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 Engagement (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 financial results of the following entities:

a) Name of Parent:
   Sahaj Digital Limited
b) Name of subsidiary and fellow subsidiary
   Sahaj Retail Limited (Subsidiary Company)
   Sahaj Insurance Services Private Limited (Fellow Subsidiary)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the SEBI Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

6. The Consolidated unaudited financial results includes the financial results of Subsidiary and fellow subsidiary, which have been reviewed by their auditors, whose financial result reflect total assets Rs. 6,114.61 lakhs and Rs. 28.16 lakhs at September 30, 2026, total revenues of

Rs.3,184.92 lakh and Rs. 0.60 lakh, total net loss after tax of Rs. (657.56) lakh and Rs. (74.16) lakh, total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30,2026 and for the period from April 1, 2026 to September 30, 2026 and cash flows (net) of Rs (131.21) lakh and Rs. 2.55 lakhs respectively,for the period from April 1, 2026 to September 30, 2026, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose report 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 the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

For ALPS & CO.
Chartered Accountants
Firm's ICAI Registration No.:313132E

(A. K. KHETAWAT)
Partner
Membership No. 052751
UDIN: 26052751ETCENK1507

Place: Kolkata
Date: November 13, 2026