JAY KAILASH NAMKEEN LIMITED

CIN: U15549GJ2021PLC123708

REGISTERED OFFICE: PLOT NO. 6, GROUND FLOOR, VIVEKANAND MAIN ROAD, OPP RMC GARDEN, Rajkot D H College, Gujarat, India, 360001
E-MAIL: cs@jaykailashnamkeen.com |
www.jaykailashnamkeen.com
Phone: +91 94262 02099

Date: 14.11.2026

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400001, India

Scrip Code: 544160

Subject: Outcome of Board Meeting held on Saturday, November 14, 2026

Dear Sir / Madam,

With reference to the above captioned subject and in Compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the meeting of the Board of Directors of the Company held on Saturday, November 14, 2026 at the Registered Office of the Company and the following matters inter alia have been considered, approved and taken on record by the Board of Directors:

1. Unaudited Standalone Financial Results along with Limited Review Report thereon for the Half Year ended on September 30, 2026.

The meeting of the Board of Directors of the Company concluded at 8:30 P.M.

We request you to kindly take the aforesaid information on record.

Thanking you,

Yours Faithfully,

For Jay Kailash Namkeen Limited

JAY KAILASH NAMKEEN LIMITED

Neel Pujara

Neel Narendrabhai Pujara
Managing Director
DIN: 09221477

Encl: As Below

Independent Auditor's Review Report on unaudited half yearly financial results of Jay Kailash Namkeen Limited pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report To
The Board of Directors
Jay Kailash Namkeen Limited

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Jay Kailash Namkeen Limited ("the Company") for the period ended September 30, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Regulation).

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on this 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 Statement is free of material misstatement. 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 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.

Basis for qualified Conclusion

a) The Company has not accounted tax assets in accordance with AS-22 "Income Taxes" during the previous year, consequently financial position is not reflecting the true and fare view.

b) The Company has granted significant loans and advances without specifying interest and repayment terms, In the event of any doubt on recoverable materialises, there will be significant impact affecting the financial position and cash flow of the company,

c) The entity has significant outstanding trade receivable and cash in hand affecting the cash flow and financial position.

d) The Bank statements for the bank account held by company and loan statements not received during the period of review.

Qualified Conclusion

Based on our review conducted as above, the company has granted significant loans and advances and outstanding trade receivable, which could not be verified and confirmed during the review. In the event of any doubt on recoverable materialises, there will be significant impact affecting the financial position and cash flow of the company, as a result the accompanying financial statement does not give a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Ind AS 34 specified under Section 133 of the Companies Act,2013, as amended, read with relevant rules issued thereunder and

other accounting principles generally accepted in India, and has disclosed the information required to be disclosed in terms of the Listing Regulations. 2015, read with SEBI Circular No. CIR/CFD/PAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed.

Other Matter

We were appointed as the statutory auditors of the Company for the current financial year 2026-27. The comparative financial information of the Company for the half year ended September 30, 2025 included in the Statement was reviewed by the predecessor auditor, who expressed an unmodified conclusion vide their review report dated November 14, 2025. The financial information for the year ended March 31, 2026 was audited by the predecessor auditor, who expressed qualified opinion vide their report dated May 29, 2026.

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

For, M R B & Associates
Chartered Accountants
ICAI Firm Registration Number: 136306W

GHANSHYAM PHOOLCHAND GUPTA

Digitally signed by GHANSHYAM PHOOLCHAND GUPTA
Date: 2026.11.14 20:41:25 +05'30'

Ghanshyam Gupta
Partner
Membership No.: 138741
Place: Mumbai
Date: November 14, 2026
UDIN: 26138741UCFZFU7367

JAY KAILASH NAMKEEN LIMITED

Plot No. 6, Ground Floor, Vivekanand Main Road, Opp Rmc Garden, Rajkot D H College, Gujarat, India, 360001

Statement of unaudited Financial Results for the half year ended September 30, 2026

(₹ in Lakhs)

Particulars	For the Half Year Ended			For the Year Ended
	30.09.2026	31.03.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	571.91	754.58	991.63	1,746.21
Other income	450.82	47.72	-	47.72
Total Income	**1,022.74**	**802.30**	**991.63**	**1,793.93**
Expenses				
Cost of Materials Consumed	345.44	836.61	277.50	1,114.11
Purchase of Stock in Trade	-	-	-	-
Change in inventories of Finished Goods, work in progress and Stock-in-trade	87.71	(167.60)	433.62	266.02
Employee benefits expenses	11.62	1.93	26.92	28.85
Finance Cost	46.68	48.39	59.50	107.89
Depreciation and Amortization	44.99	47.42	44.75	92.17
Other expenditure	426.49	(14.74)	32.97	18.23
Total Expenses	**962.93**	**752.01**	**875.26**	**1,627.27**
Profit / (loss) before exceptional items and tax	**59.81**	**50.29**	**116.37**	**166.66**
Exceptional items	-	-	-	-
Profit/ (loss) before tax	**59.81**	**50.29**	**116.37**	**166.66**
Tax Expense:				
(a) Current Year	15.05	19.90	30.31	50.21
(b) Deferred Tax	1.85	(5.12)	1.12	(4.00)
(c) Prior year tax	-	-	-	-
Profit / (Loss) after tax for the period	**42.90**	**35.51**	**84.94**	**120.45**
Other Comprehensive Income				
(A) (i) Items that will not be reclassified to profit and loss	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
(B) (i) Items that will be reclassified to profit and loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Comprehensive Income (IX + X)	**42.90**	**35.51**	**84.94**	**120.45**
Paid up equity share capital (Face Value of ₹ 10/- each)	499.69	499.69	499.69	**499.69**
Paid up diluted equity share capital (Face Value of ₹ 10/- each)	499.69	499.69	499.69	**499.69**
Reserves excluding revaluation reserve				**1,475.53**
Earning per share (EPS)				
(a) Basic	**0.86**	**0.71**	**1.70**	**2.41**
(b) Diluted	**0.86**	**0.71**	**1.70**	**2.41**

Notes:-

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2026. The above results have been subject to limited review by the Statutory Auditor of the Company.

2. The above results have been subjected to Limited Review by the Statutory Auditors of the Company, who have expressed an qualified conclusion

3. Previous period figures have been re-grouped/re-classified wherever necessary to conform to current period's classification, in line with amended Schedule Ill to the Companies Act, 2013

4. As the Company is listed on the SME Platform of BSE, it is exempted from applicability of IND-AS as per Rule 4 of Companies (Indian Accounting Standards) Rules, 2015.

5. The financial results have been prepared in accordance with Accounting Standards notified under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India.

6. The company has received observations of SEBI for open offer documents files with it. The company is in the process of submission of replies for the same.

7. No internal audit has been conducted during the period.

For and on behalf of Board of Directors
JAY KAILASH NAMKEEN LIMITED

C. J. Archlani

Chirag Jayeshbhai Archlani
Director (Authorised Signatory)
DIN : 11456120

JAY KAILASH NAMKEEN LIMITED

Dated : 14th November, 2026
Place : Rajkot

JAY KAILASH NAMKEEN LIMITED

Unaudited Statement of Assets & Liabilities as at September 30, 2026

(₹ in Lakhs)

S. No.	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant, and equipment	670.07	713.90
	(b) Intangible assets	0.35	0.35
	(c) Capital work-in-progress (at cost)	14.65	14.65
	(d) Deferred tax assets (net)	8.92	10.78
	(e) Financial assets	-	-
	(f) Investments	-	-
	(g) Long-term loans and advances	454.17	406.89
	(h) Other financial assets	-	-
	Total non-current assets	**1,148.16**	**1,146.57**
2	**Current assets:**		
	(a) Inventories	445.59	533.30
	(b) Financial assets		
	(i) Trade receivables	1,889.70	1,243.43
	(ii) Cash and cash equivalents	481.82	502.95
	(iii) Short term loans and advances	216.54	216.54
	(c) Other current assets	136.61	178.82
	Total current assets	**3,170.25**	**2,675.04**
	TOTAL ASSETS	**4,318.41**	**3,821.61**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	499.69	499.69
	(b) Instruments entirely equity in nature	-	-
	(c) Other equity	1,518.44	1,475.53
	Total Equity	**2,018.13**	**1,975.22**
2	**Non-Current liabilities:**		
	(a) Financial liabilities	-	-
	(i) Borrowings	453.99	447.45
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Other long term liabilities	2.50	2.50
	Total non-current liabilities	**456.49**	**449.95**
3	**Current liabilities:**		
	(a) Short term Borrowings	1,018.68	1,068.63
	(b) Trade payables	164.82	171.29
	(c) Other current liabilities	108.33	30.19
	(d) Short term provision	551.97	126.33
	Total current liabilities	**1,843.79**	**1,396.44**
	Total Liabilities	**2,300.28**	**1,846.39**
	TOTAL EQUITY AND LIABILITIES	**4,318.41**	**3,821.61**

For and on behalf of Board of Director of
JAY KAILASH NAMKEEN LIMITED

C. J. Archlani

Chirag Jayeshbhai Archlani
Director (Authorised Signatory)
DIN : 11456120

JAY KAILASH NAMKEEN LIMITED

Dated : 14th November, 2026
Place : Rajkot

JAY KAILASH NAMKEEN LIMITED

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

(₹ in Lakhs)

PARTICULARS	Half Year Ended September 30, 2026	Year Ended March 31, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax from:	**59.81**	**166.66**
Adjustment to reconcile profit and loss to net cash provided by operating activates:		
Depreciation and Amortisation expense	44.99	92.17
Impairment of Plant & Machinery	-	-
Profit on Sale of Undertaking	-	-
Interest Expenses	43.16	107.89
Interest Income	-	-
Provision no longer required	-	-
Profit on sale of Property Plant and Equipment	-	-
Operating Profit/(loss) before working capital changes	**147.96**	**366.72**
Trade Receivables	(646.27)	(845.94)
Inventories	87.71	266.02
Other Financial Assets	(0.00)	-
Other Current Assets	42.21	48.08
Trade Payables	(6.47)	116.86
Loans and Advances	(47.28)	104.16
Other Current Liabilities	78.14	0.05
Long Term Provisions	425.64	5.24
Cash generated from Operations before tax	**81.64**	**61.19**
Income tax / TDS	(15.05)	(0.01)
Net cash generated from Operating Activities	**66.58**	**61.18**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from addition of Property Plant and Equipment and Intangible Assets	(1.16)	(102.05)
Proceeds from disposal of Property Plant and Equipment and Intangible Assets	-	(92.17)
Long term loans Realised	-	28.28
Net cash flow used in Investing Activities	**(1.16)**	**(165.94)**
Net cash after Operating and Investing Activities	**65.42**	**(104.76)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share Capital & Security Premium	-	5.00
Increase / (Decrease) in Long-term borrowings	6.54	259.12
Increase / (Decrease) in Short-term borrowings	(49.95)	(77.04)
Interest paid	(43.16)	(107.89)
Net cash used in Financing Activities	**(86.56)**	**79.19**
Net cash used in Operating, Investing & Financing Activities	**(21.14)**	**(25.57)**
Net increase/(decrease) in Cash & Cash equivalent	(21.14)	(25.57)
Opening balance of Cash & Cash equivalent	502.95	528.52
Closing balance of Cash & Cash equivalent	**481.82**	**502.95**
Note: Cash and cash equivalents comprise of the following:-		
i) Cash Balance on Hand	-	-
ii) Balance with Banks :		
-In Current Accounts	481.82	502.95
Total	**481.82**	**502.95**

For and on behalf of Board of Director of
JAY KAILASH NAMKEEN LIMITED

C. J. Archlani

Chirag Jayeshbhai Archlani
Director (Authorised Signatory)
DIN : 11456120

JAY KAILASH NAMKEEN LIMITED

Dated : 14th November, 2026
Place : Rajkot