JAY USHIN LIMITED
(A Joint Venture With USHIN LTD. JAPAN)

G.P. 14, HSIIDC INDL. ESTATE,
SECTOR-18, GURGAON - 122 001
HARYANA (INDIA)

Phone : 0124-4623400
Fax : 0124-4623403
E-mail : info@jushinindia.com
Website : www.jpmgroup.co.in
CIN : L52110DL1986PLC025118

November 13, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai-400001

Script Code: 513252
Subject: Outcome of the Board Meeting held on November 13, 2026

Dear Sir(s),

The Board of Directors of the Company in its Meeting held on November 13, 2026 has approved the Un-audited Financial Results for the Quarter and half year ended September 30, 2026 has been approved by the Board of Directors. A Copy of above results along with Limited Review report is enclosed.

The Meeting commenced at 11.30 A.M. and concluded at 1.20 P.M.

You are requested to take the information on your record.

Thanking You,
Yours Faithfully
For Jay Ushin Limited

Jyoti Kataria

Jyoti Kataria
Compliance officer & Company Secretary
M.No. 55376

NSBP & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Jay Ushin Limited

1. We have reviewed the accompanying statement of unaudited financial results of Jay Ushin Limited ('the Company') for the quarter ended September 30, 2026, and year to date period from April 01, 2026, to September 30, 2026 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. 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 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 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 Indian Accounting Standards ('Ind AS') 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NSBP & Co.
Chartered Accountants
Firm Registration Number: 001075N

Sanjay Kumar Agrawal
Partner
Membership Number: 089090
UDIN: 26089090YMMSDQ6701

NSBP & CO. NEW DELHI CHARTERED ACCOUNTANTS

Place: New Delhi
Date: November 13, 2026

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E-mail : info@nsbpco.com Website : www.nsbpco.com

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JAY USHIN LIMITED
GI-48, G.T. Karnal Road, Industrial Area, Delhi- 110033
CIN : L52110DL1986PLC025118, Website : www.jpmgroup.co.in,
E-mail : julinvestors@jushinindia.com Phone : 91(124)-4623400

Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2026

(Rs. In Lakhs except per share data)

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**						
	(a) Revenue from operations	30,092.79	27,680.75	24,227.32	57,773.54	45,640.61	96,907.32
	(b) Other income	344.58	429.71	343.39	774.29	703.97	1,399.86
	Total Income	**30,437.37**	**28,110.46**	**24,570.71**	**58,547.83**	**46,344.58**	**98,307.18**
2.	**Expenses**						
	(a) Cost of materials consumed	25,129.54	23,312.89	19,618.20	48,442.43	37,504.43	79,675.40
	(b) Changes in inventories of finished goods, work-in-progress	(35.64)	(193.87)	168.52	(229.51)	(73.11)	345.65
	(c) Employees benefits expense	2,451.41	2,253.01	1,905.84	4,704.42	3,657.20	7,712.81
	(d) Finance costs	259.76	288.72	359.64	548.48	720.40	1,393.46
	(e) Depreciation and amortisation expense	405.30	392.97	407.56	798.27	799.10	1,611.20
	(f) Other expenses	1,667.74	1,466.66	1,613.01	3,134.40	2,711.40	5,631.36
	Total Expenses	**29,878.11**	**27,520.38**	**24,072.77**	**57,398.49**	**45,319.42**	**96,369.98**
3.	**Profit / (Loss) before tax (1-2)**	**559.26**	**590.08**	**497.94**	**1,149.34**	**1,025.16**	**1,937.20**
4.	**Tax expenses**						
	(a) Current tax	157.82	147.39	205.06	305.21	343.26	527.81
	(b) Deferred tax (asset)/liability	23.60	(44.10)	(56.13)	(20.50)	(125.01)	(367.87)
	Total tax expenses	**181.42**	**103.29**	**148.93**	**284.71**	**218.25**	**159.94**
5.	**Net Profit / (Loss) for the period (3-4)**	**377.84**	**486.79**	**349.01**	**864.63**	**806.91**	**1,777.26**
6.	**Other comprehensive income / (loss) (OCI)**						
	a) Items that will not be classified to profit or						
	Remeasurement benefits (losses) on defined benefit plans	(1.60)	(1.61)	(8.86)	(3.21)	(17.72)	(6.42)
	Income tax relating to above items	0.41	0.40	2.23	0.81	4.46	1.62
	b) Remeasurement Cash Flow Hedge	8.76	(42.47)	(11.40)	(33.71)	(6.26)	-
	income tax relating to above items	(2.21)	10.69	2.86	8.48	1.57	-
	Other Comprehensive income/ (loss) (net of tax) (a+b)	**5.36**	**(32.99)**	**(15.17)**	**(27.63)**	**(17.95)**	**(4.80)**
7.	**Total Comprehensive Income for the period / year (net of tax) (5+6)**	**383.20**	**453.80**	**333.84**	**837.00**	**788.96**	**1,772.46**
8.	Paid-up equity share capital (Face Value per Share Rs. 10/-Each)	386.45	386.45	386.45	386.45	386.45	386.45
	Other equity (as per balance sheet of previous accounting year)	-	-		13,920.69	12,409.34	13,238.26
9.	Earnings per equity share (EPS) (of Rs. 10/- each) : Basic and Diluted	9.78	12.60	9.03	22.37	20.88	45.99

Notes to Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2026:

1. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 as amended and other recognised accounting practices and policies to the extent possible.The above financial results for the Quarter and Half year ended September 30, 2026 has been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting.
2. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 13, 2026.The limited review of financial results for the quarter and half year ended September 30, 2026, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors and they have issued an unmodified report on the aforesaid results.
3. The Company has only one operating segment i.e. manufacturing of components for Automobiles' and Operations are mainly within India. Hence, it is the only reportable segment under IND AS- 108 'Operating Segments'.
4. The figures of previous periods have been regrouped/reclassified wherever required to conform to the current period's presentation.
5. The results of the Company are also available on stock exchange websites, www.bseindia.com and on the Company website.

For and on behalf of Board of Directors
Jay Ushin Limited

ASHWANI MINDA
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Ashwani Minda
Chairman and Managing Director
DIN : 00049966

Place : Gurugram
Date : November 13, 2026

JAY USHIN LIMITED

Statement of Assets and Liabilities

(Amount Rs. in Lakhs)

Particulars	30.09.2026 Unaudited	31.03.2026 Audited
A ASSETS		
(1) Non - current assets		
(a) Property, plant and equipment	8,875.40	9,103.38
(b) Capital work - in - progress	620.00	639.95
(c) Right of use assets	3,579.08	3,633.87
(d) Investment property	3,094.82	3,145.95
(e) Intangible assets	408.22	338.02
(f) Financial assets		
(i) Investments	133.85	133.85
(ii) Security deposit	123.42	114.36
(iii) Other financial asssets	68.84	66.77
(g) Deferred tax assest (net)	527.95	498.16
(h) Non - current tax assets (net)	262.05	89.99
(i) Other non - current assets	122.66	71.65
Total Non Current Assets	18,016.09	17,835.95
(2) Current assets		
(a) Inventories	11,282.30	9,620.31
(b) Financial assets		
(i) Trade receivables	13,926.68	12,351.38
(ii) Cash and cash equivalents	723.29	20.57
(iii) Bank balances other than (ii) above	92.49	92.25
(iv) Loans	15.72	89.34
(v) Other financial assets	337.96	904.99
(c) Current tax assets (net)	-	35.87
(d) Other current assets	2,365.05	1,539.27
Total Current Assets	28,743.49	24,653.98
Total Assets	46,759.58	42,489.93
B EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity share capital	386.45	386.45
(b) Other equity	13,920.69	13,238.26
Total Shareholder's Fund	14,307.14	13,624.71
LIABILITIES		
(2) Non - current liabilities		
(a) Financial liabilities	5,085.47	5,165.75
(i) Borrowings	1,284.94	1,316.43
(ii) Lease liabilities	85.76	80.72
(iii) Other financial liabilities	411.17	367.63
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	51.53	88.32
(d) Other non - current liabilities	6,898.87	7,018.85
Total Non Current Liabilities		
(3) Current liabilities		
(a) Financial liabilities	5,300.82	7,603.97
(i) Borrowings	61.66	58.37
(ii) Lease liabilities		
(iii) Trade payables	4,345.02	2,575.26
a) Total outstanding due of micro enterprises and small enterprises	11,531.44	8,350.44
b) Other	3,609.22	2,768.92
(iv) Other financial liabilities	70.99	74.19
(b) Provisions	158.55	-
(c) Current tax liability (net)	475.87	415.22
(d) Other current liabilities	25,553.57	21,846.37
Total Current Liabilities	46,759.58	42,489.93
Total Equity & Liabilities		

NSBP & CO. NEW DELHI CHARTERED ACCOUNTANTS

JAY USHIN LIMITED

ASHWANI MINDA

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JAY USHIN LIMITED

Statement of Cash Flows for the half year ended September 30, 2026

(Amount Rs. in Lakhs)

Particulars		30.09.2026 Unaudited	30.09.2025 Unaudited
A. Cash flow from operating activities			
Profit before Tax		1,149.34	1,025.16
Adjustments for :			
Add: Depreciation and amortization expense		798.27	799.10
Finance Cost		474.24	643.21
Unrealised foreign exchange (gain)/ loss		-	127.74
Allowance for expected credit loss		9.74	0.86
Interest on lease liability		74.24	77.19
Less: Interest income		4.49	4.37
Profit on sale of property, plant and equipment		56.00	61.44
Rent received		683.88	634.78
Operating profit before working capital changes		1,761.46	1,972.67
Changes in working capital :			
Adjustment for (increase)/decrease in operating assets:		(1,661.99)	(116.28)
Inventories		(1,585.03)	(2,313.36)
Trade receivables (excluding allowance for credit impaired)		73.62	4.27
Loans-current		(9.06)	(9.07)
Security deposit		(258.99)	(89.50)
Other current assets		(51.01)	393.47
Other non-current assets			
Adjustment for increase/(decrease) in operating liabilities:		4,950.76	2,854.85
Trade payables		843.59	1,258.21
Other financial liabilities-current		(31.49)	(28.19)
Lease liabilities non current		5.04	4.47
Other financial liabilities-non current		85.88	(100.33)
Other current liabilities		(56.05)	121.14
Short-term provisions		43.54	(87.90)
Long-term provisions		(36.79)	(12.80)
Other non-current liabilities		4,073.48	3,851.64
Cash generated from operations activities		292.14	246.53
Less: Direct taxes adjustment		3,781.34	3,605.11
Net cash generated from operating activities	A		
B. Cash flow from investing activities		(813.51)	(1,292.31)
Capital expenditure on property, plant & equipment and		154.88	744.30
Proceeds from sale of property, plant & equipment		683.88	634.78
Rental income received		(1.87)	(2.20)
Invesment in fixed deposit		4.49	2.15
Interest income (including interest accured on FDR)		27.87	86.72
Net cash generated from / (used) in investing activities	B		
C. Cash flow From financing activities		(2,212.80)	(2,224.34)
Increase /(decrease) in working capital loan		(190.63)	(703.32)
Repayment of long term borrowings		(154.58)	-
Dividend paid		(474.24)	(643.21)
Interest paid		(74.24)	(77.19)
Lease liabilities paid		(3,106.49)	(3,648.06)
Net cash (used) in financing activities	C		
D. Net increase/(decrease) in cash and cash equivalents	D = (A+B+C)	702.72	43.77
Cash and cash equivalents			
E Cash and cash equivalents as at April 01, 2026 (opening balance)	E	20.57	16.36
F Cash and cash equivalents as at September 30, 2026 (closing balar	F= (D+E)	723.29	60.13

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"

2 Figures in brackets denote cash outflows.

NSBP & CO. NEW DELHI CHARTERED ACCOUNTANTS

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