



**JAY KAILASH NAMKEEN LIMITED**

**CIN: U15549GJ2021PLC123708**

**REGISTERED OFFICE:** Plot No. 6, Ground Floor, Vivekanand Main Road, Opp RMC Garden, Rajkot D H College, Rajkot, Gujarat, India, 360001

**E-Mail:** info@jaykailashnamkeen.com

**Website:** www.jaykailashnamkeen.com

**Phone:** +91 94262 02099

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May 30, 2026

To,  
Listing Department,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai 400001

Scrip Code: 544160

Dear Sir/Ma'am,

**Sub: Outcome of Meeting of the Board of Directors held on i.e. Saturday, May 30, 2026**

**Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.**

With reference to the intimation issued on May 22, 2026, we would like to inform you that the Board of Directors of the Company at their meeting held on Saturday, May 30, 2026, have inter alia approved;

1. Audited Financial Results of the Company for the period ended on March 31, 2026. We are enclosing herewith the following:

- Audited Financial results of the Company which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
- Auditor' Report with opinion basis on the aforesaid Audited Financial Results.
- Statement on Impact of Audit Qualifications submitted along-with Audited Financial Results.
- Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Disclosure on Outstanding Default on Loans and Debt Securities for the period ended March 31, 2026.

Please note that the Board Meeting Commenced at 7:00 PM and concluded at 07:30 PM. You are requested to kindly take the above information on record.

Thanking you.

Yours faithfully,

For, Jay Kailash Namkeen Limited

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Neel Narendrabhai Pujara  
Managing Director  
DIN: 09221477

Encl: As Above

**JAY KAILASH NAMKEEN LIMITED**

**Balance Sheet**

As at March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at March 31, 2026	As at March 31, 2025
<b>I. EQUITY AND LIABILITIES</b>		
<b>Shareholders' Funds</b>		
Share Capital	499.69	499.69
Reserves and Surplus	1,475.53	1,350.08
	<b>1,975.22</b>	<b>1,849.77</b>
<b>Non-current Liabilities</b>		
Long-term Borrowings	447.45	188.33
Other Long-term Liabilities	2.50	2.50
	<b>449.95</b>	<b>190.83</b>
<b>Current Liabilities</b>		
Short-term Borrowings	1,068.63	1,145.67
Trade Payables		
total outstanding dues of micro and small enterprises	40.00	27.64
total outstanding dues of creditors other than micro	131.29	26.79
Other Current Liabilities	30.19	30.14
Short-term Provisions	126.33	70.89
	<b>1,396.44</b>	<b>1,301.13</b>
<b>TOTAL</b>	<b>3,821.61</b>	<b>3,341.73</b>
<b>II. ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment and Intangible Assets		
Property, Plant and Equipment	713.90	611.25
Intangible Assets	0.35	0.95
Capital Work-in-Progress	14.65	14.65
Deferred Tax Assets (Net)	10.78	6.77
Long-term Loans and Advances	406.89	420.02
	<b>1,146.57</b>	<b>1,053.64</b>
<b>Current Assets</b>		
Inventories	533.30	799.32
Trade Receivables	1,243.43	397.49
Cash and Bank Balances	502.95	528.53
Short-term Loans and Advances	216.54	335.85
Other Current Assets	178.82	226.90
	<b>2,675.04</b>	<b>2,288.09</b>
<b>TOTAL</b>	<b>3,821.61</b>	<b>3,341.73</b>

The accompanying notes are an integral part of the Financial Statements  
As per our report of even date attached

For MSNJ & Associates  
Chartered Accountants  
Firm Regn No : 149395W

  
**MOIZ SHABBIRBHAI EZZI**

Partner

Membership No : 175676  
UDIN : 26175676FIYSAN6830  
Place : Ahmedabad  
Date : May 29, 2026

For and on behalf of Board of Directors



**NEEL PUJARA**

Managing Director & CFO

DIN : 09221477  
Place : Rajkot  
Date : May 29, 2026



**JAY KAILASH NAMKEEN LIMITED**

**Statement of Profit And Loss**

For the year ended March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	Half Year Ended			Year Ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
<b>INCOME</b>					
Revenue from Operations	754.58	991.63	621.84	1,746.21	1,502.42
Other Income	47.72	-	-	47.72	-
<b>Total Income</b>	<b>802.30</b>	<b>991.63</b>	<b>621.84</b>	<b>1,793.93</b>	<b>1,502.42</b>
<b>EXPENSES</b>					
Cost of Materials Consumed	836.61	277.50	495.32	1,114.11	1,502.47
Change in Inventories of finished goods, work-in-progress and stock-in-trade	(167.60)	433.62	(196.06)	266.02	(606.33)
Employee Benefits Expense	1.93	26.92	36.48	28.85	75.01
Finance Costs	48.39	59.50	64.43	107.89	125.82
Depreciation and Amortisation Expense	47.42	44.75	54.62	92.17	95.84
Other Expenses	(14.74)	32.97	94.22	18.23	155.38
<b>Total Expenses</b>	<b>752.01</b>	<b>875.26</b>	<b>549.01</b>	<b>1,627.27</b>	<b>1,348.19</b>
<b>Profit before Exceptional &amp; Extraordinary Items, and Tax</b>	<b>50.29</b>	<b>116.37</b>	<b>72.83</b>	<b>166.66</b>	<b>154.23</b>
Exceptional Items	-	-	-	-	-
<b>Profit before Extraordinary Items, and Tax</b>	<b>50.29</b>	<b>116.37</b>	<b>72.83</b>	<b>166.66</b>	<b>154.23</b>
Extraordinary Items	-	-	-	-	-
<b>Profit before Tax</b>	<b>50.29</b>	<b>116.37</b>	<b>72.83</b>	<b>166.66</b>	<b>154.23</b>
<b>Tax Expenses</b>					
Current Tax	19.90	30.31	18.33	50.21	38.82
Deferred Tax	(5.12)	1.12	(6.08)	(4.00)	(6.09)
<b>Profit for the Year</b>	<b>35.51</b>	<b>84.94</b>	<b>60.58</b>	<b>120.45</b>	<b>121.50</b>
<b>Paid-up Share Capital</b> (Face Value per Share Rs.10 each)	<b>499.69</b>	<b>499.69</b>	<b>499.69</b>	<b>499.69</b>	<b>499.69</b>
<b>Reserves excluding revaluation reserve</b>				<b>1475.53</b>	<b>1350.08</b>
<b>Earnings Per Equity Share</b>					
Basic (Face value of Rs.10 each)	0.71	1.70	1.21	2.41	2.43
Diluted (Face value of Rs.10 each)	0.71	1.70	1.21	2.41	2.43

The accompanying notes are an integral part of the Financial Statements  
As per our report of even date attached

**For MSNJ & Associates**  
Chartered Accountants  
Firm Regn No : 149395W

*Moiz*



**MOIZ SHABBIRBHAI EZZI**

Partner

Membership No : 175676  
UDIN : 26175676FIYSAN6830  
Place : Ahmedabad  
Date : May 29, 2026

For and on behalf of Board of Directors

*Neel Pujara*

**NEEL PUJARA**

Managing Director & CEO

DIN : 09221477  
Place : Rajkot  
Date : May 29, 2026



**JAY KAILASH NAMKEEN LIMITED**

**Statement of Cash Flows**

For the year ended March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	166.66	154.23
<b>Adjustments for :</b>		
Interest expense	107.89	125.82
Depreciation and Amortization Expense	92.17	95.84
Bad Debts written off	-	-
Provision for Doubtful Debts	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>366.72</b>	<b>375.89</b>
Increase (Decrease) in Trade Payables	116.86	(63.65)
Increase (Decrease) in Other liabilities	0.05	35.13
Increase (Decrease) in Provisions	5.24	-
Decrease (Increase) in Inventories	266.02	(606.33)
Decrease (Increase) in Trade Receivables	(845.94)	(363.99)
Decrease (Increase) in loans and advances	104.16	219.12
Decrease (Increase) in Other assets	48.08	219.48
<b>Cash generated from (used in) Operations</b>	<b>61.19</b>	<b>(184.35)</b>
Income taxes paid	(0.01)	38.82
<b>Net Cash generated from (used in) Operating Activities</b>	<b>61.18</b>	<b>(223.17)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment and Intangible Assets	(102.05)	
Sale proceeds of Property, Plant and Equipment and Intangible Assets	(92.17)	(586.96)
Long-term Loans Given	-	(239.01)
Long-term Loans Realised	28.28	-
Interest received	-	-
<b>Net Cash generated from (used in) Investing Activities</b>	<b>(165.94)</b>	<b>(825.97)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Share Capital & Security Premium	5.00	1,112.01
Proceeds from Borrowings	259.12	277.65
Repayment of Short-term Borrowings	(77.04)	-
Interest paid	(107.89)	(125.82)
<b>Net Cash generated from (used in) Financing Activities</b>	<b>79.19</b>	<b>1,263.84</b>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	<b>(25.57)</b>	<b>214.70</b>
Cash and Cash Equivalents at the Beginning	528.53	313.83
<b>Cash and Cash Equivalents at the End</b>	<b>502.96</b>	<b>528.53</b>

The accompanying notes are an integral part of the Financial Statements  
As per our report of even date attached

For MSNJ & Associates  
Chartered Accountants  
Firm Regn No : 149395W



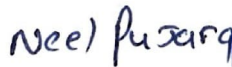


MOIZ SHABBIRBHAI EZZI

Partner

Membership No : 175676  
UDIN : 26175676FIYSAN6830  
Place : Ahmedabad  
Date : May 29, 2026

For and on behalf of Board of Directors





NEEL PUJARA

Managing Director & CEO

DIN : 09221477  
Place : Rajkot  
Date : May 29, 2026

**Notes:**

- 1 The management has exercised necessary due diligence to ensure that the financial results present a true and fair view of the affairs of the Company
- 2 The above Financial Results, published in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 30.05.2026.
- 3 The Company operates in a single business segment engaged in manufacturing and trading of roasted namkeen products including chana jor garam, masala chana, kurkure namkeen and allied food products. hence AS17 "Segment Reporting" is not applicable.
- 4 There was no change in the share capital of the Company during the Financial Year 2025-26.
- 5 The Statutory Auditors carried out the audit of these financial results and expressed an qualified opinion.
- 6 Previous period figures have been re-grouped/re-classified wherever necessary to conform to current period's classification, in line with amended Schedule III to the Companies Act, 2013 (effective April 1, 2021).
- 7 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.
- 8 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.
- 9 The results for the half year and year ended March 31, 2026 are available on the BSE website ([www.bseindia.com](http://www.bseindia.com)) and the Company's website ([www.jaykailashnamkeen.com](http://www.jaykailashnamkeen.com))
- 10 Internal Audit of financial results for the half year ended March 31, 2026 was conducted by the Internal Auditor of the Company.
- 11 The figures for the half year ended March 31, 2026 are balancing figures between audited full-year results and published audited year-to-date figures of the relevant financial year.

## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE HALF YEARLY AND YEARLY FINANCIAL RESULTS

To,  
The Members of  
**JAY KAILASH NAMKEEN LIMITED**

### Qualified Opinion

We have audited the accompanying Statement of financial results (the "statement of Audited Financial Results") of **JAY KAILASH NAMKEEN LIMITED** ("the Company") for the half year and year ended 31<sup>st</sup> March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the aforesaid financial results:

- Is presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in Accounting Standards and other accounting principles generally accepted in India for the net profit and other financial information of the company for the half year and year ended 31<sup>st</sup> March 2026.

### Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion on Financial Results. The matters reserved for qualification are as follows:

1. The Company has not made provision for prior year taxes in accordance with AS 12 – Income Taxes. Consequently, the profit after tax for the year is overstated and current liabilities are

understated by the amount of tax provision not recognized in the books of account. The exact impact of the same has not been quantified by the management.

2. The Company has significant loans and advances both short term and long term with no specific interest and repayment terms. The management has concluded that the same are recoverable. In the event, any doubt on recoverability materialises, the amount will be significantly affecting financial position and cash flows of the Company. This may affect the Company's ability to continue as going concern.

### **Key Audit Matters**

Except for the matter described in the Basis for Qualified Opinion section, we have determined that there are no other key audit matters to communicate in our report.

### **Management's Responsibilities for the Financial Results**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial results that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent, and design and implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the board of director's are responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of director's either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Other Matter**

The figure for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of full financial year and the published audited year to date figures up to first half of the relevant financial year.

**For, and on Behalf of**  
**MSNJ & Associates.**  
**Chartered Accountants,**  
**FRN No.149395W**  
**Peer Review No. 024952**



**CA Moiz Ezzi**

**Partner**

**M. No. 175676**

**Place: Ahmedabad**

**Date: 29.05.2026**

**UDIN: 26175676 FIYSAN6830**





# JAY KAILASH NAMKEEN LIMITED

CIN: U15549GJ2021PLC123708

REGISTERED OFFICE: Plot No. 6, Ground Floor, Vivekanand Main Road, Opp RMC Garden, Rajkot D H College, Rajkot, Gujarat, India, 360001

E-Mail: info@jaykailashnamkeen.com

Website: www.jaykailashnamkeen.com

Phone: +91 94262 02099

May 30, 2026

To,  
Listing Department,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai 400001

Scrip Code: 544160

Dear Sir/Ma'am,

**Sub: Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results**

(Figures in lakhs)

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [As per Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]**

Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income (incl. Other income)	1793.93	1793.93
2.	Total Expenditure (incl. Purchase of Stock in trade)	1627.27	1627.27
3.	Net Profit/(Loss)	120.45	120.45
4.	Earnings Per Share	2.41	2.41
5.	Total Assets	3821.61	3821.61
6.	Total Liabilities	1846.39	1846.39
7.	Net Worth	1975.22	1975.22
8.	Any other financial item(s) (as felt appropriate by the management)	0.00	0.00

Audit Qualification (each audit qualification separately):

1. The Company has not made provision for prior year taxes in accordance with AS 12 - Income Taxes. Consequently, the profit after tax for the year is overstated and current liabilities are understated by the amount of tax provision not recognized in the books of account. The exact impact of the same has not been quantified by the management.

2. The Company has significant loans and advances both short term and long term with no specific interest and repayment terms. The management has concluded that the same are recoverable. In the event, any doubt on recoverability materialises, the amount will be significantly affecting financial position and cash flows of the Company. This may affect the Company's ability to continue as going concern.

a. Details of Audit Qualification: Provision for Tax, Loans and Advances

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable

e. For Audit Qualification(s) where the impact is not quantified by the auditor:

(i) Management's estimation on the impact of audit qualification: 0.00

(ii) If management is unable to estimate the impact, reasons for the same: Not Applicable

(iii) Auditors' Comments on (i) or (ii) above: Not Applicable

Signatories:

• CEO/Managing Director *Neel Putara*

• CFO *Neel Putara*

• Audit Committee Chairman *[Signature]*

• Statutory Auditor - → For, MSNJ & Associates  
*[Signature]*  
Moiz Ezzl

Place: Rajkot  
Date: 30.05.2026

Partner  
175676





**JAY KAILASH NAMKEEN LIMITED**

**CIN: U15549GJ2021PLC123708**

**REGISTERED OFFICE:** Plot No. 6, Ground Floor, Vivekanand Main Road, Opp RMC Garden, Rajkot D H College, Rajkot, Gujarat, India, 360001

**E-Mail:** info@jaykailashnamkeen.com

**Website:** www.jaykailashnamkeen.com

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May 30, 2026

To,  
Listing Department,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai 400001

Scrip Code: 544160

Dear Sir/Ma'am,

**Sub: Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: In the matter of M/s. Jay Kailash Namkeen Limited**

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read, we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking you.

Yours faithfully,

For, Jay Kailash Namkeen Limited

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Neel Narendrabhai Pujara  
Managing Director  
DIN: 09221477

**JAY KAILASH NAMKEEN LIMITED**  
**CIN: U15549GJ2021PLC123708**

**PLOT NO. 6, GROUND FLOOR , VIVEKANAND MAIN ROAD, OPP RMC GARDEN,Rajkot D H College, RAJKOT, GUJARAT, INDIA, 360001**  
**Website: www.jaykailashnamkeen.com Email: info@jaykailashnamkeen.com Phone: +91 94262 02099**

**DISCLOSURE ON OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES FOR THE PERIOD ENDED MARCH 31, 2026**

<b>Sr. no</b>	<b>Particulars</b>	<b>Amount</b>	<b>Remarks</b>
<b>1</b>	<b>Loans/revolving facilities like cash credit from banks/financial institutions</b>		
A	Total outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
<b>2</b>	<b>Unlisted debt securities i.e. NCD and NCRPS</b>		
A	Total outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
<b>3</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	0	

For, JAY KAILASH NAMKEEN LIMITED

*Neel Pujara*  


**NEEL PUJARA**  
**MANAGING DIRECTOR**  
**DIN: 09221477**