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,
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers, Dalal Street,
Fort, Mumbai- 400 001

13th August, 2026

Sub : Integrated Filing (Financial) for the quarter ended on 30th June, 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 ended on 30th June, 2026

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Dear Sir/Madam,

In continuation to our letter dated 5th August, 2026 and subsequent letter dated 11th August, 2026, we wish to inform you that pursuant to applicable provisions of SEBI LODR Regulations, the Board of Directors of the Company at their meeting held today i.e. 13th August, 2026 inter alia, considered and approved the Unaudited, Standalone and Consolidated, Financial Results of the Company for the quarter ended on 30th June, 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 12.30 P.M. and concluded at 02.15 P.M. You are requested to kindly take the above information on records.

Yours faithfully,
For Jagatjit Industries Limited

Jagatjit Industries Limited 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: 9910193443
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 ended June 2026 ("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

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

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 9 towards Going concern.

Our opinion is not qualified on above matters

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

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

Sarthak

Sarthak Madaan
Partner
Membership number: 547131

Place: New Delhi
Date: 13.08.2026
UDIN: **26547131FGBLDC1985**

JAGATJIT INDUSTRIES LIMITED

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

(Rs. In Lakhs)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	**Income from operations**				
	(a) Revenue from operations (Gross of excise duty)	18,680	10,398	12,477	36,385
	(b) Other income	368	456	574	11,200
	Total income	**19,048**	**10,854**	**13,051**	**47,585**
2	**Expenses**				
	(a) Cost of materials consumed	10,585	5,471	6,427	17,320
	(b) Purchase of stock in trade	410	330	339	1,188
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	340	(1,266)	(38)	(865)
	(d) Excise duty	2,650	2,831	3,449	11,032
	(e) Employee benefits expense	1,393	1,064	1,392	4,959
	(f) Finance cost	727	617	675	3,616
	(g) Depreciation and amortisation expense	523	520	249	1,822
	(h) Other expenses	3,243	2,949	1,541	7,495
	Total expenses	**19,871**	**12,516**	**14,034**	**46,567**
3	**Profit/(Loss) before exceptional items and taxes (1-2)**	**(823)**	**(1,662)**	**(983)**	**1,018**
4	Exceptional Items	-		-	
5	**Profit/(Loss) before tax (3-4)**	(823)	(1,662)	(983)	1,018
6	Tax expense				
	Income tax adjustment related to earlier years	-	-	-	1
	Deferred tax (credit)/ charge	-	-	-	
7	**Net Profit/(Loss) after tax (5±6) from continuing operations**	**(823)**	**(1,662)**	**(983)**	**1,017**
8	Net Profit/(Loss) from discontinued operations	(1)	(2)	(4)	(11)
9	**Net Profit/(Loss) after tax**	**(824)**	**(1,664)**	**(987)**	**1,006**
10	**Other Comprehensive Income / (Loss)**				
	Fair value changes on Equity Instruments	0	(1)	1	0
	Re-measurement gains/(losses) on defined benefit plans	10	35	2	42
	Tax impact on re-measurement gains/(losses) on defined benefit plans	-	-	-	-
		10	**34**	**3**	**42**
11	**Total Comprehensive Income for the period**	**(814)**	**(1,630)**	**(984)**	**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
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	(1.76)	(3.55)	(2.10)	2.17
	(b) Diluted	(1.76)	(3.55)	(2.10)	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)	(0.02)
	(b) Diluted	(0.00)	(0.00)	(0.01)	(0.02)
14.iii	**Earnings per share**				
	(of Rs. 10/- each) (not annualised for the quarter):				
	(a) Basic	(1.76)	(3.55)	(2.11)	2.15
	(b) Diluted	(1.76)	(3.55)	(2.11)	2.14

See accompanying notes to the standalone financial results

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

JAGATJIT INDUSTRIES LTD. New Delhi

Notes:

1	The unaudited standalone financial results of the Company for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13.08.2026. 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 30.06.2026 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 quarter ended 30.06.2026. In pursuance of the said agreements as amended from time to time, the Company has received a partial consideration of Rs 11,761 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 6,212 Lakhs as on 30.06.2026 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. The sustainability of the Company's operation on long term basis is dependent upon continuous and stable operations of the 200 KL per day Ethanol Plant, improvement in operational performance, including growth in revenue and enhancement of gross and net margins of other operating segments. The Company is contemplating to infuse long term interest free funds through private equity placement & 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	The Figures for quarter ended 31.03.2026 are balancing figures between the audited figures of the full financial year up to 31.03.2026 and the unaudited published year to date figures up to 31.12.2025, being the date of the end of third quarter of the respective financial year, which were subjected to limited review.
12	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: 13.08.2026
Place: New Delhi

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

(Rs. In Lakhs)

Standalone Segment wise Revenue & Results

	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1.	Segment Revenue (Sales and other operating income)				
	A. Beverages	7,257	8,515	11,162	31,539
	B. Food	746	191	980	1,725
	C. Others	390	343	335	1,218
	D. Ethanol	10,287	1,349	0	1,903
	Total Segment Revenue	**18,680**	**10,398**	**12,477**	**36,385**
2.	**Segment Results**				
	A. Beverages	-118	-410	-83	-1,669
	B. Food	-161	11	(140)	-558
	C. Others	2	1	2	2
	D. Ethanol	654	-467		-1,655
	Total Segment Results	**377**	**-865**	**-221**	**-3,880**
	Add/(Less) : Exceptional Items [net credit/(charged)]		-		
	Less : Finance Cost	727	617	675	3,616
	Less : Other un-allocable expense net of un-allocable income	463	146	84	-8,555
	Total Profit/(Loss) Before Tax from continuing operations	**-813**	**(1,628)**	**(980)**	**1,059**
	Total Profit/(Loss) Before Tax from discontinuing operations	-1	**(2)**	**(4)**	**(11)**
	Total Profit/(Loss) Before Tax	**-814**	**(1,630)**	**(984)**	**1,048**

JAGATJIT INDUSTRIES LTD. New Delhi

V.P.JAIN & ASSOCIATES

Chartered Accountants

Ambika Bhawan, F-1, First Floor,
4658-A/21, Ansari Road, Darya Ganj, New Delhi – 110002
Phone: 9910193443
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 ended June 2026 ("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

V. P. Jain & Associates
FRN015260N
New Delhi
Chartered Accountants

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 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 Quarter ended 30.06.2026, total net loss after tax / Total comprehensive loss of Rs. 4 Lakhs for the Quarter ended 30.06.2026.

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.

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

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: 13.08.2026
UDIN: **26547131NNPLZG2334**

JAGATJIT INDUSTRIES LIMITED

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

(Rs. In Lakhs)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER ENDED JUNE 30, 2026

S. No.	Particulars	Quarter Ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	**Income from operations**				
	(a) Revenue from operations (Gross of excise duty)	18,680	10,398	12,477	36,385
	(b) Other income	368	456	574	11,200
	Total income	**19,048**	**10,854**	**13,051**	**47,585**
2	**Expenses**				
	(a) Cost of materials consumed	10,585	5,471	6,427	17,320
	(b) Purchase of stock in trade	410	330	339	1,188
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-	340	(1,266)	(38)	(865)
	(d) Excise duty	2,650	2,831	3,449	11,032
	(e) Employee benefits expense	1,393	1,064	1,392	4,959
	(f) Finance cost	730	620	678	3,630
	(g) Depreciation and amortisation expense	523	520	249	1,822
	(h) Other expenses	3,243	2,951	1,541	7,498
	Total expenses	**19,875**	**12,521**	**14,037**	**46,584**
3	**Profit/(Loss) before exceptional items and taxes (1-2)**	**(827)**	**(1,667)**	**(986)**	**1,001**
4	Exceptional Items	-	-	-	-
5	**Profit/(Loss) before tax (3-4)**	(827)	(1,667)	(986)	1,001
6	Tax expense				
	Income tax adjustment related to earlier years	-	-		1
7	**Net Profit/(Loss) after tax (5±6) from continuing operations**	**(827)**	**(1,667)**	**(986)**	**1,000**
8	Net Profit/(Loss) from discontinued operations	(1)	(2)	(4)	(11)
9	**Net Profit/(Loss) after tax**	**(828)**	**(1,669)**	**(990)**	**989**
10	**Other Comprehensive Income/(Loss)**				
	Fair value changes on Equity Instruments	1	(1)	1	0
	Re-measurement gains/(losses) on defined benefit plans	10	35	2	42
	Tax impact on re-measurement gains/(losses) on defined benefit plans	-	-	-	
		11	**34**	**3**	**42**
11	**Total Comprehensive Income for the period**	**(817)**	**(1,635)**	**(987)**	**1,031**
12	**Net Profit / (Loss) for the period attributable to**				
	Equity Shareholders of the Parent	(828)	(1,669)	(990)	989
	Non-controlling Interest	-	-	-	-
		(828)	**(1,669)**	**(990)**	**989**
13	**Other Comprehensive Income/(Loss) for the period attributable to**				
	Equity Shareholders of the Parent	11	34	3	42
	Non-controlling Interest	-	-	-	-
		11	**34**	**3**	**42**
14	**Total Comprehensive Income/(Loss) for the period attributable to**				
	Equity Shareholders of the Parent	(817)	(1,635)	(987)	1,031
	Non-controlling Interest	-	-	-	-
		(817)	**(1,635)**	**(987)**	**1,031**
15	Paid-up Equity Share Capital (Face Value of the Share is Rs.10/- each)	4,678	4,678	4,678	4,678
16	Other Equity (excluding revaluation reserves)				(22,836)
17.i	**Earnings per share (for continuing operations)**				
	(of Rs. 10/- each) (not annualised for the quarter):				
	(a) Basic	(1.77)	(3.56)	(2.11)	2.14
	(b) Diluted	(1.77)	(3.56)	(2.11)	2.12
17.ii	**Earnings per share (for discontinued operations)**				
	(of Rs. 10/- each) (not annualised for the quarter):				
	(a) Basic	(0.00)	(0.00)	(0.01)	(0.02)
	(b) Diluted	(0.00)	(0.00)	(0.01)	(0.02)
17.iii	**Earnings per share**				
	(of Rs. 10/- each) (not annualised for the quarter):				
	(a) Basic	(1.77)	(3.56)	(2.12)	2.11
	(b) Diluted	(1.77)	(3.56)	(2.12)	2.10

See accompanying notes to the consolidated financial results

P. Jain & Associates FRN:015260N New Delhi

JAGATJIT INDUSTRIES LTD New Delhi

	Notes:
1	The unaudited consolidated financial results of the Group for the quarter ended 30th June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13.08.2026. 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 30.06.2026 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 quarter ended 30.06.2026. In pursuance of the said agreements as amended from time to time, the group has received a partial consideration of Rs 11,761 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 6,212 Lakhs as on 30.06.2026 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 financial results have been prepared on a going concern basis despite continued losses from operations and negative net worth. The sustainability of the Group's operation on long term basis is dependent upon continuous and stable operations of the 200 KL per day Ethanol Plant, improvement in operational performance, including growth in revenue and enhancement of gross and net margins of other operating segments. The Group is contemplating to infuse long term interest free funds through private equity placement & 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	The Figures for quarter ended 31.03.2026 are balancing figures between the audited figures of the full financial year up to 31.03.2026 and the unaudited published year to date figures up to 31.12.2025, being the date of the end of third quarter of the respective financial year, which were subjected to limited review.
12	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

JAGATJIT INDUSTRIES LTD. New Delhi

RAVI MANCHANDA
MANAGING DIRECTOR
DIN: 00152760

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

Date: 13.08.2026
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)

Consolidated Segment wise Revenue & Results

	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1.	Segment Revenue (Sales and other operating income)				
	A. Beverages	7,257	8,515	11,162	31,539
	B. Food	746	191	980	1,725
	C. Others	390	343	335	1,218
	D. Ethanol	10,287	1,349	0	1,903
	Total Segment Revenue	**18,680**	**10,398**	**12,477**	**36,385**
2.	**Segment Results**				
	A. Beverages	-118	-410	-83	-1,669
	B. Food	-161	11	(140)	-558
	C. Others	2	1	2	2
	D. Ethanol	654	-467		-1,655
	Total Segment Results	**377**	**-865**	**-221**	**-3,880**
	Add/(Less) : Exceptional Items [net credit/(charged)]		-		
	Less : Finance Cost	730	620	678	3,630
	Less : Other un-allocable expense net of un-allocable income	463	149	84	-8,552
	Total Profit/(Loss) Before Tax from continuing operations	**-816**	**(1,634)**	**(983)**	**1,042**
	Total Profit/(Loss) Before Tax from discontinuing operations	-1	**(2)**	**(4)**	**(11)**
	Total Profit/(Loss) Before Tax	**-817**	**(1,636)**	**(987)**	**1,031**

JAGATJIT INDUSTRIES LTD. New Delhi