

**JAI CORP LIMITED**

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra  
 CIN: L17120MH1985PLC036500 . Phone : (022) 3521 5146  
 Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

(Rs. in Lakh except per share data)

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

S. No	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>					
	(a) Revenue from Operations	11,699	11,373	13,259	50,387	51,195
	(b) Other Income	1,075	1,079	1,545	13,828	3,691
	<b>Total Income</b>	<b>12,774</b>	<b>12,452</b>	<b>14,804</b>	<b>64,215</b>	<b>54,886</b>
2	<b>Expenses</b>					
	(a) Cost of Materials Consumed	9,159	8,290	9,518	35,805	35,600
	(b) Purchases of Stock-in-trade	30	2	54	42	100
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1,759)	(593)	(424)	(1,327)	452
	(d) Employee Benefits Expense	1,058	1,021	1,017	4,095	3,735
	(e) Finance costs	5	3	4	14	16
	(f) Depreciation and Amortisation expenses	207	198	182	767	737
	(g) Other Expenses	1,547	1,293	1,900	6,104	5,613
	<b>Total Expenses</b>	<b>10,247</b>	<b>10,214</b>	<b>12,251</b>	<b>45,500</b>	<b>46,253</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>2,527</b>	<b>2,238</b>	<b>2,553</b>	<b>18,715</b>	<b>8,633</b>
4	Exceptional Items (Refer Note No. 4)	-	141	-	141	-
5	<b>Profit/(Loss) before tax from Continuing Operations(3-4)</b>	<b>2,527</b>	<b>2,097</b>	<b>2,553</b>	<b>18,574</b>	<b>8,633</b>
6	<b>Tax Expenses</b>					
	(a) Current Tax	603	642	309	2353	1,696
	(b) Deferred Tax	(15)	(102)	4	(145)	(129)
	(c) Income Tax of Earlier Years	-	-	-	-	(141)
7	<b>Profit/(Loss) for the period/year from Continuing Operations(5-6)</b>	<b>1,939</b>	<b>1,557</b>	<b>2,240</b>	<b>16,366</b>	<b>7,207</b>
8	<b>Discontinuing Operations (Refer Note No. 3)</b>					
	Profit/(Loss) before tax from Discontinuing Operations	(11)	(8)	(28)	(35)	(48)
	Tax Expenses of Discontinuing Operations	(3)	(2)	(7)	(8)	(12)
	<b>Profit/(Loss) for the period/year from Discontinuing Operations</b>	<b>(8)</b>	<b>(6)</b>	<b>(21)</b>	<b>(27)</b>	<b>(36)</b>
9	<b>Profit/(Loss) for the period/year (7+8)</b>	<b>1,931</b>	<b>1,551</b>	<b>2,219</b>	<b>16,339</b>	<b>7,171</b>
10	<b>Other Comprehensive Income (OCI)</b>					
	(A) (i) Items that will not be reclassified to Profit and Loss:					
	(ii) Income tax effect on above	(8)	(2)	(1)	(13)	(5)
	(B) Items that will be reclassified to Profit and Loss	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>(179)</b>	<b>8</b>	<b>84</b>	<b>(163)</b>	<b>303</b>
11	<b>Total Comprehensive Income (after Tax) (9+10)</b>	<b>1,752</b>	<b>1,559</b>	<b>2,303</b>	<b>16,176</b>	<b>7,474</b>
12	Paid-up Equity Share Capital (Face value of Re. 1/- each)	1,755	1,755	1,755	1,755	1,755
13	Other Equity excluding revaluation reserve	-	-	-	1,35,690	1,29,167
14	Earning per Share (Rs.) (* Not Annualised)					
	Basic & Diluted from Continuing Operations (Before Exceptional Item)	1.10 *	0.97 *	1.27 *	9.41	4.07
	Basic & Diluted from Continuing Operations (After Exceptional Item)	1.10 *	0.89 *	1.26 *	9.33	4.07
	Basic & Diluted from Discontinuing Operations	(0.00) *	(0.00) *	(0.01) *	(0.02)	(0.02)
	Basic & Diluted from Continuing and Discontinuing Operations	1.10 *	0.89 *	1.25 *	9.31	4.05

**Notes to the financial results:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30<sup>th</sup> May, 2026. The statutory auditor has issued audit report with unmodified opinion on the above results.
- The Board has recommended dividend @ Re. 0.50 per share on 17,55,04,995 Fully paid up equity shares of face value of Re. 1/- each.
- The Board of Directors at its meeting held on 29<sup>th</sup> June, 2020 has approved discontinuation of the operations of the Spinning Division of the Company in a phased manner. Management does not envisage any material financial impact on the Company's operations due to discontinuation of the above Unit. The same has been considered as discontinuing operations in the above results, as prescribed under Indian Accounting Standards (Ind As) 105 "Non-current Assets Held for Sale and Discontinued Operations". Results of discontinuing operations are as under:

S. No	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Total Revenue	-	2	-	2	-
2	Total Expenses	11	10	29	37	48
3	<b>Profit/(Loss) Before Exceptional Items (1-2)</b>	<b>(11)</b>	<b>(8)</b>	<b>(29)</b>	<b>(35)</b>	<b>(48)</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit/(Loss) Before Tax (3-4)</b>	<b>(11)</b>	<b>(8)</b>	<b>(29)</b>	<b>(35)</b>	<b>(48)</b>
6	Tax Expenses	(3)	(2)	(7)	(8)	(12)
7	<b>Profit/(Loss) from Discontinuing Operations (5-6)</b>	<b>(8)</b>	<b>(6)</b>	<b>(22)</b>	<b>(27)</b>	<b>(36)</b>

- 4 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising 4 labour codes (the New Labour Codes), effective from 21<sup>st</sup> November, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.  
Accordingly, the Company has recognised incremental estimated obligations aggregating to Rs. 141.33 Lakh for the current year as "Impact of New Labour Codes" under the Exceptional item, on account of employee past services, based on actuarial valuation and best estimate in accordance with Ind AS 19- 'Employee Benefits' and consistent with guidance provided by the Institute of Chartered Accountants of India.
- 5 The figures for the corresponding previous period/year have been rearranged/regrouped/reclassified wherever necessary, to make them comparable.
- 6 The figures for the quarter ended 31<sup>st</sup> March, 2026 and 31<sup>st</sup> March 2025 are the balancing figures between the audited figures of the full financial year and the published/restated year to date figures upto the third quarter of the respective financial year.

**For and on Behalf of the Board**

**Date :- 30<sup>th</sup> May 2026**  
**Place:- Mumbai**

**Dinesh D Paliwal**  
**Wholetime Director**  
**(DIN 00524064)**

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<b>STANDALONE BALANCE SHEET AS AT 31<sup>st</sup> MARCH , 2026</b>		
<b>( Rs. in Lakh)</b>		
<b>Particulars</b>	<b>As at 31.03.2026 (Audited)</b>	<b>As at 31.03.2025 (Audited)</b>
<b>I. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	9,294	8,910
(b) Capital work-in-progress	22	25
(c) Investment property	1,815	1,855
(d) Intangible assets	-	-
(e) Financial assets		
(i) Investments	63,753	92,870
(ii) Others	438	419
(f) Non-current tax assets (net)	1,266	1,226
(g) Other non-current assets	6,087	6,081
<b>Total Non-Current assets</b>	<b>82,675</b>	<b>1,11,386</b>
<b>2 Current assets</b>		
(a) Inventories	9,537	5,692
(b) Financial assets		
(i) Investments	41,628	9,289
(ii) Trade receivables	4,535	5,440
(iii) Cash and Cash Equivalents	349	330
(iv) Bank Balances other than (iii) above	571	554
(v) Loans	-	2
(vi) Others	1,322	278
(c) Other current assets	958	727
(d) Assets classified as held for sale	163	804
<b>Total Current assets</b>	<b>59,063</b>	<b>23,116</b>
<b>TOTAL ASSETS</b>	<b>1,41,738</b>	<b>1,34,502</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Share capital	1,755	1,755
(b) Other equity	1,35,690	1,29,167
	<b>1,37,445</b>	<b>1,30,922</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liabilities	32	-
(a) Deferred tax liabilities (net)	1,320	1,467
	<b>1,352</b>	<b>1,467</b>
<b>2 Current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liabilities	18	-
(ii) Trade payables		
a) Total Outstanding dues of Micro and Small Enterprises		
	66	49
b) Others	1,406	169
(iii) Other financial liabilities	858	1,019
(b) Other current liabilities	328	747
(c) Provisions	265	129
	<b>2,941</b>	<b>2,113</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,41,738</b>	<b>1,34,502</b>

**For and on Behalf of the Board**

**Dinesh D Paliwal**  
**Wholetime Director**  
**(DIN 00524064)**

**Date :- 30<sup>th</sup> May, 2026**  
**Place:- Mumbai**

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<b>AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2026</b>			
(Rs. In Lakh)			
Particulars	For the year ended 31 <sup>st</sup> March 2026	For the year ended 31 <sup>st</sup> March 2025	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax as per Statement of Profit and Loss (Continuing Operations)	18,574		8,632
Net Profit / (Loss) before tax from Discontinuing Operations	(35)		(48)
<b>Adjusted for :</b>			
Depreciation and Amortization Expense	775		744
Net (gain)/loss on foreign currency transaction	(5)		4
Sundry Balances Written Off/ (Written Back) (Net)	(96)		5
Bad Debts	-		2
(Profit)/Loss on sale/discarding of PPE ( Net )	(705)		(1,554)
Gain on sale of Investments (Net)	(1,520)		(570)
Finance Costs	14		16
Interest Income	(1,517)		(38)
Dividend Income	(9,256)		(900)
Fair value changes (net) on financial assets classified as fair value through profit and loss	(418)		(489)
Fair valuation of Rental Deposit	(8)		1
Fair valuation of Employees Loan	-		1
	<b>(12,736)</b>		<b>(2,778)</b>
<b>Operating Profit before Working Capital Changes</b>	<b>5,803</b>		<b>5,806</b>
<b>Adjusted for :</b>			
Trade & Other Receivables	(49)		(439)
Inventories	(3,845)		694
Trade and Other Payables	1,040		(305)
Cash generated from operations	<b>2,949</b>		<b>5,756</b>
Direct taxes paid (Net)	(2,399)		(1,415)
Cash flow before exceptional items	<b>550</b>		<b>4,341</b>
Exceptional Items	141		-
<b>Net Cash From Operating Activities</b>	<b>691</b>		<b>4,341</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of PPE	(1,099)		(269)
Sale of PPE	1,332		1,747
Purchase of Investments including share application money			
- Subsidiaries	54		(277)
- Others	(1,66,352)		(34,980)
Reduction / Sale of Investments			
- Subsidiaries	890		128
- Others	1,63,736		43,793
Interest Income	1,178		37
Dividend Income	9,256		900
<b>Net Cash From Investing Activities</b>	<b>8,995</b>		<b>11,079</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Fixed Deposits/Margin Money with Banks and Government Authorities (Net)	-		(1)
Buyback of Equity Shares including transaction cost	-		(14,392)
Finance Costs Paid	(14)		(16)
Dividend Paid	(9,653)		(892)
<b>Net Cash (used in) Financing Activities</b>	<b>(9,667)</b>		<b>(15,301)</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>19</b>		<b>119</b>
Opening Balance of Cash and Cash Equivalents	330		211
Balance of Cash and Cash Equivalents	349		330
<b>Closing balance of Cash and Cash Equivalents</b>	<b>349</b>		<b>330</b>
Components of Cash and Cash Equivalents:			
Balances with Banks in Current Accounts	349		330

For and on behalf of the Board of Directors

Date :- 30<sup>th</sup> May, 2026  
Place : Mumbai

Dinesh D Paliwal  
Wholetime Director  
(DIN 00524064)

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**STANDALONE SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

(Rs. In Lakh)

Particulars	QUARTER ENDED			YEAR ENDED	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
<b>1 SEGMENT REVENUE</b>					
Steel	-	-	-	-	30
Plastic Processing	11,699	11,373	13,260	50,387	51,165
Spinning *	-	2	-	2	-
<b>Total Segment Revenue</b>	<b>11,699</b>	<b>11,375</b>	<b>13,260</b>	<b>50,389</b>	<b>51,195</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>11,699</b>	<b>11,375</b>	<b>13,260</b>	<b>50,389</b>	<b>51,195</b>
<b>2 SEGMENT RESULTS</b>					
Steel	60	(40)	(39)	(55)	(120)
Plastic Processing	1,869	1,375	1,758	6,947	6,598
Spinning *	(11)	(8)	(28)	(35)	(48)
<b>Total Segment Results (Before interest and Tax)</b>	<b>1,918</b>	<b>1,326</b>	<b>1,691</b>	<b>6,857</b>	<b>6,430</b>
Less: Finance Cost	5	3	4	14	16
Less: Exceptional Item	-	141	-	141	-
Add: Other unallocable Expenditure net off unallocable income	603	907	838	11,837	2,171
<b>Total Profit / (Loss) before tax</b>	<b>2,516</b>	<b>2,089</b>	<b>2,525</b>	<b>18,539</b>	<b>8,585</b>
<b>3 SEGMENT ASSETS</b>					
Steel	1,038	1,038	948	1,038	948
Plastic Processing	24,103	19,997	21,138	24,103	21,138
Spinning *	114	116	159	114	159
Unallocated	1,16,483	1,17,874	1,12,257	1,16,483	1,12,257
<b>Total Segment Assets</b>	<b>1,41,738</b>	<b>1,39,025</b>	<b>1,34,502</b>	<b>1,41,738</b>	<b>1,34,502</b>
<b>SEGMENT LIABILITIES</b>					
Steel	44	146	194	44	194
Plastic Processing	2,698	1,716	1,744	2,698	1,744
Spinning *	3	-	13	3	13
Unallocated	1,548	1,468	1,629	1,548	1,629
<b>Total Segment Liabilities</b>	<b>4,293</b>	<b>3,330</b>	<b>3,580</b>	<b>4,293</b>	<b>3,580</b>

\* Considered as Discontinuing Operations

**Notes to Standalone Segment Information:**

As per Indian Accounting Standard 108 'Operating Segment' (Ind-AS 108) the Company has reported "Segment Information" , as described below:-

- The **Steel** Segment includes production, processing and trading of Galvanised steel product.
- The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.
- The **Spinning** Segment includes sales of Spun Yarn.
- Other Investments/Assets and Income from the same are considered under "**Un-allocable**".
- Figures in respect of the corresponding previous period/year have been rearranged / regrouped wherever necessary to make them comparable.

**For and on Behalf of the Board**

**Dinesh D Paliwal**  
Wholetime Director  
(DIN 00524064)

**Date :- 30<sup>th</sup> May, 2026**  
**Place:- Mumbai**

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**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026**

(Rs. in Lakh except per share data)

S. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>					
	(a) Revenue from Operations	12,062	11,611	13,537	51,434	51,770
	(b) Other Income	1,433	1,431	1,961	15,211	4,184
	<b>Total Income</b>	<b>13,495</b>	<b>13,042</b>	<b>15,498</b>	<b>66,645</b>	<b>55,954</b>
2	<b>Expenses</b>					
	(a) Cost of Materials Consumed	9,159	8,290	9,518	35,805	35,600
	(b) Purchases of Stock-in-trade	30	2	54	42	100
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1,576)	(536)	(312)	(911)	578
	(d) Employee Benefits Expense	1,077	1,041	1,038	4,173	3,822
	(e) Finance costs	6	3	6	19	21
	(f) Depreciation and Amortisation expenses	311	300	283	1,170	1,129
	(g) Other Expenses	1,780	1,482	2,217	6,882	6,406
	<b>Total Expenses</b>	<b>10,787</b>	<b>10,582</b>	<b>12,804</b>	<b>47,180</b>	<b>47,656</b>
	<b>Profit / (Loss) before exceptional items and tax from Continuing Operations (1-2)</b>	<b>2,708</b>	<b>2,460</b>	<b>2,694</b>	<b>19,465</b>	<b>8,298</b>
3	Share of Profit/(loss) in associates	(2)	(2)	(1)	(8)	(12)
	<b>Profit / (Loss) before exceptional items and tax from Continuing Operations (3+4)</b>	<b>2,706</b>	<b>2,458</b>	<b>2,693</b>	<b>19,457</b>	<b>8,286</b>
5	Exceptional Items (Refer Note No. 7)	-	141	-	141	-
6	<b>Profit / (Loss) before tax from Continuing Operations(5-6)</b>	<b>2,706</b>	<b>2,317</b>	<b>2,693</b>	<b>19,316</b>	<b>8,286</b>
7	<b>Tax Expenses</b>					
	(a) Current Tax	638	677	328	2,504	1,831
	(b) Deferred Tax	(43)	(114)	11	(165)	(93)
	(c) Income Tax of earlier years	24	-	6	23	(135)
8	<b>Profit / (Loss) for the period/year from Continuing Operations (7-8)</b>	<b>2,087</b>	<b>1,754</b>	<b>2,348</b>	<b>16,954</b>	<b>6,683</b>
9	<b>Discontinuing Operations (Refer Note No. 8)</b>					
	Profit/(Loss) before tax from Discontinuing Operations	(11)	(8)	(28)	(35)	(48)
	Tax Expenses of Discontinuing Operations	(3)	(2)	(7)	(8)	(12)
	<b>Profit/(Loss) for the period/year from Discontinuing Operations</b>	<b>(8)</b>	<b>(6)</b>	<b>(21)</b>	<b>(27)</b>	<b>(36)</b>
10	<b>Profit / (Loss) for the period/year (9+10)</b>	<b>2,079</b>	<b>1,748</b>	<b>2,327</b>	<b>16,927</b>	<b>6,647</b>
11	<b>Other Comprehensive Income (OCI)</b>					
	(A) (i) Items that will not be reclassified to Profit and Loss:					
	(ii) Income tax effect on above	(942)	63	(281)	(927)	577
		104	8	51	103	(91)
	(B) (i) Items that will be reclassified to Profit and Loss	447	14	(42)	603	88
	(ii) Income tax on above	-	-	-	-	-
	(C) Share of Other Comprehensive Income in associates	-	-	-	-	(3)
	<b>Total Other Comprehensive Income</b>	<b>(391)</b>	<b>85</b>	<b>(272)</b>	<b>(221)</b>	<b>571</b>
12	<b>Total Comprehensive Income (after Tax) (11+12)</b>	<b>1,688</b>	<b>1,833</b>	<b>2,055</b>	<b>16,706</b>	<b>7,218</b>
13	<b>Net Profit/ (Loss) attributable to:</b>					
	Owners of the Company	2,074	1,750	2,325	16,927	6,655
	Non-controlling interest	5	(2)	2	(0)	(8)
14	<b>Other Comprehensive Income attributable to:</b>					
	Owners of the Company	(390)	84	(272)	(221)	571
	Non-controlling interest	(1)	1	(0)	-	(0)
15	<b>Total Comprehensive Income attributable to:</b>					
	Owners of the Company	1,684	1,834	2,053	16,706	7,226
	Non-controlling interest	4	(1)	2	(0)	(8)
16	<b>Paid-up Equity Share Capital (Face value of Re. 1/- each)</b>	<b>1,755</b>	<b>1,755</b>	<b>1,755</b>	<b>1,755</b>	<b>1,755</b>
17	<b>Other Equity excluding revaluation reserve</b>				<b>1,47,393</b>	<b>1,38,800</b>
18	<b>Earning per Share (Rs.) (* Not Annualised)</b>					
	Basic & Diluted from Continuing Operations	1.19 *	1.08 *	1.33 *	9.74	3.78
	Basic & Diluted from Continuing Operations (After Exceptional Item)	1.19 *	1.00 *	1.33 *	9.66	3.78
	Basic & Diluted from Discontinuing Operations	(0.00) *	(0.00) *	(0.01) *	(0.02)	(0.02)
	Basic & Diluted from Continuing and Discontinuing Operations	1.19 *	1.00 *	1.31 *	9.64	3.76

## Notes to the financial results:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 30<sup>th</sup> May, 2026.
- 2 The Board has recommended dividend @ Re. 0.50 per share on 17,55,04,995 Fully paid up equity shares of face value of Re. 1/- each.
- 3 The consolidated financial results for the year ended 31<sup>st</sup> March, 2026 does not include quarterly financial results / financial information , in respect of one of the associate companies, Urban Infrastructure Holding Private Limited, whose quarterly financial results / financial information for the year ended 31<sup>st</sup> March, 2026 is not available with the Company. The same has been qualified by the Auditors in their report on the consolidated results.
- 4 Interest accrued and due of Rs. 2147 Lakh on Inter corporate deposits , given by one of the subsidiaries of the Company in earlier years, which are overdue for substantial period of time and in respect of which the subsidiary has initiated legal proceedings. Management of the subsidiary company is of the view that the above receivables are good for recovery in view of value of the assets of the parties and commitment from the promoter of those parties and hence no provision for impairment is required against the above receivables. The subsidiary company continues its efforts to recover these receivables. The same has been qualified by the Auditors in their report on the consolidated results. This qualification is coming from earlier years.
- 5 During the quarter, a non-material wholly-owned subsidiary company, Jaicorp Welfare Limited was struck-off from the Register of Companies on 27<sup>th</sup> January 2026.
- 6 During the quarter, Investments in shares and mutual funds of a non-material wholly-owned subsidiary company, Urban Infrastructure Venture Capital Limited, continue to remain frozen by the Directorate of Enforcement vide Order dated 19<sup>th</sup> December 2025 while investigating a case for an alleged offence of money laundering and that company is barred from transferring or otherwise dealing in these investments.
- 7 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising 4 labour codes (the New Labour Codes), effective from 21<sup>st</sup> November, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Accordingly, the Company has recognised incremental estimated obligations aggregating to Rs. 141.33 Lakh for the current year as "Impact of New Labour Codes" under the Exceptional item, on account of employee past services, based on actuarial valuation and best estimate in accordance with Ind AS 19- 'Employee Benefits' and consistent with guidance provided by the Institute of Chartered Accountants of India.
- 8 The Board of Directors at its meeting held on 29<sup>th</sup> June, 2020 has approved discontinuation of the operations of the Spinning Division of the Group in a phased manner. Management does not envisage any material financial impact on the Group's operations due to discontinuation of the above Unit. The same has been considered as discontinuing operations in the above results, as prescribed under Indian Accounting Standards (Ind As) 105 "Non-current Assets Held for Sale and Discontinued Operations". Results of discontinuing operations are as under:

S. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2025	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Total Revenue	-	2	-	2	-
2	Total Expenses	11	10	29	37	48
3	<b>Profit/(Loss) Before Exceptional Items (1-2)</b>	<b>(11)</b>	<b>(8)</b>	<b>(29)</b>	<b>(35)</b>	<b>(48)</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit/(Loss) Before Tax (3-4)</b>	<b>(11)</b>	<b>(8)</b>	<b>(29)</b>	<b>(35)</b>	<b>(48)</b>
6	Tax Expenses	(3)	(2)	(7)	(8)	(12)
7	<b>Profit/(Loss) from Discontinuing Operations (5-6)</b>	<b>(8)</b>	<b>(6)</b>	<b>(22)</b>	<b>(27)</b>	<b>(36)</b>

(Rs. In Lakh)

- 9 The figures for the corresponding previous period/year have been rearranged/regrouped/reclassified wherever necessary, to make them comparable.
- 10 The figures for the quarter ended 31<sup>st</sup> March, 2026 and 31<sup>st</sup> March 2025 are the balancing figures between the audited figures of the full financial year and the published/restated year to date figures upto the third quarter of the respective financial year.

**For and on Behalf of the Board**

Date :- 30<sup>th</sup> May, 2026  
Place:- Mumbai

**Dinesh D Paliwal**  
**Wholtime Director**  
(DIN 00524064)

## JAI CORP LIMITED

Regd. Office: A-3, MIDC Industrial Area, Nanded - 431603, Maharashtra  
CIN: L17120MH1985PLC036500 . Phone : (022) 3521 5146  
Website: www.jaicorpindia.com . e-mail for investors: cs2@jaicorpindia.com

CONSOLIDATED BALANCE SHEET AS AT 31 <sup>ST</sup> MARCH , 2026		
( Rs. in Lakh)		
Particulars	As at 31 <sup>st</sup> March 2026 Audited	As at 31 <sup>st</sup> March 2025 Audited
<b>I. ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	9,325	8,949
(b) Capital work-in-progress	22	25
(c) Investment properties	10,681	10,254
(d) Goodwill on consolidation	856	856
(e) Intangible assets	-	-
(f) Financial assets		
(i) Investments		
Investments - Associates	7,977	34,518
Investments - Others	29,933	30,211
(ii) Other non-current financial assets	438	419
(g) Deferred tax assets (Net)	2,015	2,015
(h) Non-current tax assets (Net)	2,776	2,764
(i) Other non-current assets	6,365	6,359
	<b>70,388</b>	<b>96,370</b>
<b>2 Current assets</b>		
(a) Inventories	24,073	20,644
(b) Financial assets		
(i) Investments	48,120	16,243
(ii) Trade receivables	4,636	5,549
(iii) Cash and Cash Equivalents	636	426
(iv) Bank Balances other than (iii) above	571	554
(v) Loans	2,153	2,155
(vi) Other current financial assets	1,394	347
(c) Other current assets	3,753	3,619
(d) Assets classified as held for sale	163	804
	<b>85,499</b>	<b>50,341</b>
<b>TOTAL ASSETS</b>	<b>1,55,887</b>	<b>1,46,711</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,755	1,755
(b) Other equity	1,47,393	1,38,800
<b>Total Equity attributable to equity holders of the Company</b>	<b>1,49,148</b>	<b>1,40,556</b>
Non-controlling interest	1,888	1,888
	<b>1,51,036</b>	<b>1,42,443</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liability	32	-
(ii) Other financial liabilities	18	36
(b) Provisions	2	1
(c) Deferred tax liabilities (Net)	1,493	1,777
(d) Other Non-current liabilities	4	1
	<b>1,549</b>	<b>1,815</b>
<b>2 Current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liability	18	-
(ii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises		
	66	49
(b) Others	1,434	201
(iii) Other financial liabilities	989	1,151
(b) Other current liabilities	528	918
(c) Provisions	267	131
(d) Current tax liabilities (Net)	-	3
	<b>3,302</b>	<b>2,453</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,55,887</b>	<b>1,46,711</b>

For and on Behalf of the Board

Date :- 30<sup>th</sup> May, 2026  
Place:- Mumbai

Dinesh D Paliwal  
Wholtime Director  
(DIN 00524064)

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### CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2026

(Rs.in Lakh)

	For the year ended 31 <sup>st</sup> March 2026 (Audited)	For the year ended 31 <sup>st</sup> March 2025 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax as per Statement of Profit and Loss (Continuing Operations)	19,315	8,285
Net Profit / (Loss) before tax from Discontinuing Operations	(35)	(48)
<b>Adjusted for :</b>		
Depreciation and Amotisation Expense	1,178	1,136
Share of (Profit)/Loss in Associates	8	12
Net Profit on foreign currency transaction and translation*	(220)	(130)
Profit on sale of Investments ( Net )	(1,656)	(608)
(Profit)/Loss on sale/discarding of PPE ( Net )	(705)	(1,557)
Fair value changes (Net) on financial assets classified as fair value through profit and loss	(556)	(748)
Finance Costs	19	21
Sundry Balances Written Back (Net)	(101)	5
Prov. For Doubtful Advances	-	-
Interest Income	(1,738)	(344)
Dividend Income	(9,273)	(13)
Fair valuation of Rental Deposit	(8)	1.00
Fair valuation of Employees Loan	-	1
	(13,052)	(2,222)
<b>Operating Profit before Working Capital Changes</b>	<b>6,228</b>	<b>6,015</b>
<b>Adjusted for :</b>		
Trade & Other Receivables	52	(485)
Inventories	(3,429)	820
Trade and Other Payables	1,050	(357)
<b>Cash generated from operations</b>	<b>3,901</b>	<b>5,993</b>
Direct taxes paid (Net)	(2,545)	(1,495)
<b>Net Cash From Operating Activities</b>	<b>1,356</b>	<b>4,498</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of PPE	(1,100)	(280)
Sale of PPE	1,332	1,778
Purchase of Investments	(1,66,554)	(37,090)
Sale of Investments	1,64,173	46,215
Movement in Loans (Net)	-	129
Interest Income	1,398	339
Dividend Income	9,273	13
<b>Net Cash From/(Used in) Investing Activities</b>	<b>8,522</b>	<b>11,104</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment to Non-Controlling Interest	-	(213)
Fixed Deposits/Margin Money with Banks and Government Authorities (Net)	-	(1)
Finance costs paid	(14)	(16)
Buyback of Equity Shares including transaction cost	-	(14,392)
Dividend Paid	(9,653)	(892)
<b>Net Cash (used in) Financing Activities</b>	<b>(9,667)</b>	<b>(15,514)</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>211</b>	<b>88</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>426</b>	<b>338</b>
Effect of exchange rate on Cash and Cash Equivalents	-	-
Balance of Cash and Cash Equivalents	636	426
<b>Closing balance of Cash and Cash Equivalents</b>	<b>637</b>	<b>426</b>
Components of Cash and Cash Equivalents:		
Balances with Banks in Current Accounts	636	426

\* includes on account of translation of foreign subsidiary.

For and on behalf of the Board of Directors

Date :- 30<sup>th</sup> May, 2026  
Place:- Mumbai

Dinesh D Paliwal  
Wholetime Director  
(DIN 00524064)

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**CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026**

Particulars	(Rs. in Lakh)				
	QUARTER ENDED			YEAR ENDED	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
<b>1 SEGMENT REVENUE</b>					
Steel	-	-	-	-	30
Plastic Processing	11,699	11,373	13,259	50,387	51,165
Spinning*	-	2	-	2	-
Real Estate	363	238	278	1,047	575
Others	-	-	-	-	-
<b>Total Segment Revenue</b>	<b>12,062</b>	<b>11,613</b>	<b>13,537</b>	<b>51,436</b>	<b>51,770</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net Sales/Income from Operations</b>	<b>12,062</b>	<b>11,613</b>	<b>13,537</b>	<b>51,436</b>	<b>51,770</b>
<b>2 SEGMENT RESULTS</b>					
Steel	60	(40)	(39)	(55)	(120)
Plastic Processing	1,869	1,375	1,758	6,947	6,598
Spinning*	(11)	(8)	(28)	(35)	(48)
Real Estate	53	96	(53)	285	(20)
Others	125	127	197	465	590
<b>Total Segment Results (Before interest and Tax)</b>	<b>2,096</b>	<b>1,549</b>	<b>1,835</b>	<b>7,607</b>	<b>7,000</b>
Less: Finance Cost	6	3	6	19	21
Less: Exceptional Item	-	141	-	141	-
Add: Other unallocable Expenditure net off unallocable income	607	906	837	11,842	1,271
Add:- Share of Profit / (loss) in associates	(2)	(2)	(1)	(8)	(12)
<b>Total Profit / (Loss) before tax</b>	<b>2,695</b>	<b>2,309</b>	<b>2,665</b>	<b>19,281</b>	<b>8,238</b>
<b>3 SEGMENT ASSETS</b>					
Steel	1,038	1,038	948	1,038	948
Plastic Processing	24,103	19,997	21,138	24,103	21,138
Spinning*	114	116	159	114	159
Real Estate	38,517	38,377	38,579	38,517	38,579
Others	11,804	12,467	12,185	11,804	12,185
Unallocated	80,312	81,472	73,702	80,312	73,702
<b>Total Segment Assets</b>	<b>1,55,887</b>	<b>1,53,467</b>	<b>1,46,711</b>	<b>1,55,887</b>	<b>1,46,711</b>
<b>SEGMENT LIABILITIES</b>					
Steel	44	146	194	44	194
Plastic Processing	2,698	1,716	1,744	2,698	1,744
Spinning*	3	-	13	3	13
Real Estate	2,265	2,344	2,248	2,265	2,248
Others	181	322	328	181	328
Unallocated	1,548	1,468	1,629	1,548	1,629
<b>Total Segment Liabilities</b>	<b>6,739</b>	<b>5,996</b>	<b>6,156</b>	<b>6,739</b>	<b>6,156</b>

\* Considered as Discontinuing Operations

**Notes to Consolidated Segment Information:**

1 As per Indian Accounting Standard 108 'Operating Segment' (Ind-AS 108) the Company has reported "Segment Information" , as described below:-

- The **Steel** Segment includes production, processing and trading of Galvanised steel product.
- The **Plastic Processing** Segment includes production of Woven Sacks/Fabric, Jumbo Bags, Staple Fibre and Geotextiles.
- The **Spinning** Segment includes sales of Spun Yarn.
- The Real Estate Segment includes development of Land and Buildings.
- The business segment not separately reportable have been grouped under "Others" segment.
- Other Investments/Assets and Income from the same are considered under "Un-allocable".

2 Figures in respect of the previous year have been rearranged / regrouped wherever necessary to make them comparable.

**For and on Behalf of the Board**

**Dinesh D Paliwal**  
Wholetime Director  
(DIN 00524064)

Date :- 30<sup>th</sup> May, 2026  
Place:- Mumbai