SINGHAL & SEWAK

Chartered Accountants

311-312, 2nd Floor, Eskay Plaza, Near Anand Talkies, Raipur, Chhattisgarh-492001
E-mail:singhalsewak@gmail.com
Tel: 0771-4056501

INDEPENDENT AUDITORS REVIEW REPORT ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

To,

The Board of Directors
Jinkushal Industries Limited
(Formerly known as Jinkushal Industries Private Limited)
Opp CM House, Near Chhattisgarh Club, Civil Lines,
Raipur-492001

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Jinkushal Industries Limited**(Formerly known as Jinkushal Industries Private Limited) (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), for the quarter ended 30 June 2025 (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 in their meeting held on 24 October, 2025, has been prepared in accordance with the recognition and measurement principles laid down in 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 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 is limited primarily to making inquiries of the Parent 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

SINGHAL & SEWAK
RAIPUR
(C.G.)
CHARTERED ACCOUNTANTS

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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the financial results of the following entities:

i. Hexco Global FZCO (Formerly known as Hexco Global FZE) –subsidiary, incorporated in Jebel Ali Free Zone Authority, Dubai, UAE;

ii. Hexco Global USA LLC – step-down subsidiary, incorporated in USA.

Other Matters

5. We did not audit or review the financial information of the aforesaid subsidiaries located outside India, whose financial statements reflect total assets of ₹12,828.67 lakhs as at 30 June 2025, total revenue of ₹4,721.01 lakhs and total comprehensive income of ₹5.17 lakhs for the quarter ended on that date, as considered in the Statement. These financial results have been prepared by the management of the respective subsidiaries and reviewed by another auditor in accordance with the accounting principles generally accepted in their respective countries. The Parent's management has converted these financial results from those accounting principles to Indian Accounting Standards (Ind AS). Our conclusion, insofar as it relates to the balances and transactions of these subsidiaries, is based solely on the reports of such other auditors and the management-certified financial information converted to Ind AS by the Parent's management.

Our conclusion on the Statement is not modified in respect of the above matters.

SINGHAL & SEWAK
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6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of management certified financial statements referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard 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) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhal & Sewak
Chartered Accountants
Firm Reg. No.: 011501C

SINGHAL & SEWAK
RAIPUR
(C.G.)
CHARTERED ACCOUNTANTS

CA R. K. Pradhan
(Partner)
M. No. 420169
UDIN: 25420169BMKTGU7951

Date: 24.10.2025
Place: Raipur

Jinkushal Industries Limited (Formerly known as Jinkushal Industries Private Limited)					
Opp. C. M. House Near Chhattisgarh Club, Civil Line, Raipur, Chattisgarh, India, 492001					
CIN: U46594CT2007PLC008170					
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025					
					(Rs. In Lakhs)
	Particulars	**CONSOLIDATED**			
		QUARTER ENDED			**YEAR ENDED**
		30.06.2025	**31.03.2025**	**30.06.2024**	**31.03.2025**
		(UNAUDITED)	**(UNAUDITED)**	**(UNAUDITED)**	**(AUDITED)**
I	**Revenue:**				
	Revenue from operations (net)	4,882.41	7,804.69	4,975.12	38,055.81
	Other income	350.53	13.52	428.82	524.85
	Total revenue	**5,232.94**	**7,818.21**	**5,403.94**	**38,580.66**
II	**Expenses:**				
	Cost of Material Consumed	125.58	145.09	29.46	400.85
	Purchase of Machines for Trade and Refurbishment	3,110.88	5,325.74	15,973.27	30,693.96
	Changes in inventories of Finished Goods, Stock-in-trade amd Work-in-progress	(104.91)	20.54	(12,228.13)	(1,525.47)
	Direct expenses	211.61	420.32	328.83	1,619.23
	Employee benefit expenses	220.99	217.83	185.49	818.80
	Finance costs	127.96	123.30	71.77	381.49
	Depreciation and amortization expense	20.75	21.71	20.67	84.86
	Other expenses	794.04	1,342.00	526.90	3,713.24
	Total Expenses	**4,506.89**	**7,616.52**	**4,908.26**	**36,186.95**
III	**Profit/(loss) before exceptional items & tax (I-II)**	**726.05**	**201.68**	**495.68**	**2,393.70**
IV	**Exceptional Items**	**-**	**-**	**-**	**-**
V	**Profit/(loss) before tax (III+IV)**	**726.05**	**201.68**	**495.68**	**2,393.70**
VI	**Tax Expense :**				
	(i) Current tax	34.79	187.93	34.13	457.79
	(ii) Deferred Tax	40.70	(87.91)	48.68	21.91
	Total Tax Expenses	**75.49**	**100.02**	**82.81**	**479.70**
VII	**Profit/(loss) For the period/year (V-VI)**	**650.56**	**101.66**	**412.87**	**1,914.00**
VIII	**Other Comprehensive Income**				
	(a) Items that will not be reclassified to profit or loss				
	(i) Gain/(Loss) on Remeasurement of Defined Benefit Plans	(0.30)	7.05	15.82	12.34
	(ii) Income tax relating to above items	0.08	(1.78)	(3.98)	(3.11)
	(b) Items that will be reclassified to profit or loss				
	(i) Gain/(Loss) on conversion of foreign operations of subsidiary	5.17	19.97	-4.28	107.02
	(ii) Income tax relating to above items				
	Other Comprehensive Income for the period/year (VIII)	**4.95**	**25.24**	**7.56**	**116.25**
IX	**Total Comprehensive Income for the period/year (VII+VIII)**	**655.51**	**126.90**	**420.43**	**2,030.25**

Place :- Raipur

Date :- 24 th October 2025

For, Jinkushal Industries Ltd.

JINKUSHAL INDUSTRIES LIMITED RAIPUR (C.G.)

Anil Kumar Jain
Managing Director

Notes to the Statement of Consolidated Unaudited financial results for the quarter ended 30 June 2025:

1 The above Unaudited consolidated financial results for the quarter ended 30 June 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24 October 2025. The Statutory Auditors of Jinkushal Limited ("the Company") have conducted "Limited Review" of these results in terms of Regulation 33 and Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended from time to time and have issued an unmodified review conclusion.

2 The Unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (‘Ind AS’) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

3 Earnings per share is not annualised for the quarter ended 30 June 2025, 31 March 2025 and 30 June 2024.

4 The unaudited financial information of following entities have been consolidated with the financial results of the Company, hereinafter refer to as "the Group":

Subsidiaries:	Country
Hexco Global FZCO (Formerly known as "Hexco Global FZE")	(Based out of Jebel Ali Free Zone Authority -
Hexco Global USA LLC	USA

5 The certificate of Chairman and Managing Director (CMD) and Chief Financial Officer (CFO) in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors of the Company.

6 The company operates in a single business segment as per the quantitative thresholds prescribed under Ind AS 108; hence, segment information is not applicable

7 The figure for the Quarter ended 31 March 2025 are the balancing figure between the audited figure in respesct of the previous financial year ended 31st March 2025 and the year to date figure up to 31 December 2024, being the end of third quarter of the previous financial year ended March 2025.

8 The Unaudited Consolidated financial results of the Company/ Group for the quarter ended 30 June 2025 have been filed with BSE and NSE and are also available on Company's website "www.jkipl.in". The key financial information for the quarter ended 30 June 2025 are as under:

				(Rs. in lakhs)
Particulars	**CONSOLIDATED**			
	QUARTER ENDED			**YEAR ENDED**
	30.06.2025	**31.03.2025**	**30.06.2024**	**31.03.2025**
	(UNAUDITED)	**(UNAUDITED)**	**(UNAUDITED)**	**(AUDITED)**
Revenue from operations	4,882.41	7,804.69	4,975.12	38,055.81
Profit before tax	726.05	201.68	495.68	2,393.70
Profit after tax	650.56	101.66	412.87	1,914.00
Total comprehensive income	655.51	126.90	420.43	2,030.25

Place :- Raipur
Date :- 24 th October 2025

For, Jinkushal Industries Ltd.

JINKUSHAL INDUSTRIES LIMITED RAIPUR (C.G.)

Anil Kumar Jain
Managing Director

9	Additional disclosures as per Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended: i) Other disclosures :				
S. No.	**Particulars**	**CONSOLIDATED**			
		QUARTER ENDED			**YEAR ENDED**
		30.06.2025	**31.03.2025**	**30.06.2024**	**31.03.2025**
		(UNAUDITED)	**(UNAUDITED)**	**(UNAUDITED)**	**(AUDITED)**
1	**Profit after tax (Rs. in Lakhs)**	650.56	101.66	412.87	1,914.00
2	**Earning per share (in Rs.) - Basic**	2.01	0.45	1.13	6.15
	Earning per share (in Rs.) - Diluted	2.01	0.45	1.13	6.15
	(not annualised except for year ended 31 March 2025)				
3	**Operating margin (%)**	17.92%	4.44%	11.82%	7.52%
	(Adjusted EBITDA# / Revenue from operations) # Adjusted EBITDA = Earnings before finance costs, tax expenses, depreciation and amortisation expenses (excluding				
4	**Net profit margin (%)**	13.32%	1.30%	8.30%	5.03%
	(Profit after tax / Revenue From Operations)				
5	**Interest service coverage ratio (in times)**	6.67	2.64	7.91	7.27
	(EBIT/Finance costs) {EBIT = Earnings before finance costs, tax expenses, depreciation and amortisation expenses less depreciation and amortisation expenses}				
6	**Debt service coverage ratio (in times)**	*	0.06	*	0.50
	(EBIT / (Debt payable within one year + Interest on debt less interest on lease liabilities)) {not annualised except for year ended 31 March 2025}				
7	**Bad debts to account receivable ratio (%)**	*	*	*	*
	(Allowances for bad and doubtful receivables for the period/ average trade receivables) {not annualised except for year ended 31 March 2025}				
8	**Debtors turnover ratio (in times)**	*	*	*	4.69
	(Revenue from operations /average trade receivable) {not annualised except for year ended 31 March 2025}				
9	**Inventory turnover ratio (times)**	*	*	*	*
	(COGS/average Inventory) COGS = Cost of materials consumed + Purchase of Stock-in-trade+ Changes in inventories of finished goods, work-in-progress and stock-in-trade {not annualised except for year ended 31 March 2025}				
10	**Capital redemption reserve (Rs. in Lakhs)**	*	*	*	*
11	**Networth (Rs. in Lakhs)**	*	8581.94	*	8581.94
	(Networth is calculated as per the Companies Act, 2013)				
12	**Debt-equity ratio (in times)**	*	0.63	*	0.63
	(Total Debt/ Total Equity) Total Debt = Debt comprises of current borrowings (including current maturities of long term borrowings), non-current borrowings and interest accrued on borrowings. Total Equity = Shareholders' Equity				
13	**Current ratio (in times)**	*	1.99	*	1.99
	(Current assets / Current liabilities)				
14	**Current liability ratio (in times)**	*	0.47	*	0.47
	(Current liabilities / total liabilities)				
15	**Total debts to total assets (in times)**	*	*	*	*
	(Total debts/ total assets) Total Debt = Debt comprises of current borrowings (including current maturities of long term borrowings), non-current borrowings and interest accrued on borrowings.				
16	**Long term debt to working capital (in times)****	-	-	-	-
	(Non-current borrowings including current maturities of long-term borrowings) / working capital Working capital = Current assets - current liabilities				

* These ratios have not been computed as the underlying Balance Sheets as at 30 June 2025, 31 December 2024 and 30 June 2024 have not been published as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These ratios have not been disclosed due to rounding off of Rs. into Lakhs.

Place :- Raipur

Date :- 24 th October 2025

For, Jinkushal Industries Ltd.

JINKUSHAL INDUSTRIES LIMITED RAIPUR (C.G.)

Anil Kumar Jain

Managing Director

SINGHAL & SEWAK
Chartered Accountants

311-312, 2nd Floor, Eskay Plaza, Near Anand Talkies, Raipur, Chhattisgarh-492001
E-mail:singhalsewak@gmail.com
Tel: 0771-4056501

INDEPENDENT AUDITORS REVIEW REPORT ON THE STAND ALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

To,
The Board of Directors
Jinkushal Industries Limited
(Formerly known as Jinkushal Industries Private Limited)
Opp CM House, Near Chhattisgarh Club, Civil Lines,
Raipur-492001

1. We have reviewed the accompanying Statement of Standalone Financial Results of **Jinkushal Industries Limited**(Formerly known as Jinkushal Industries Private Limited) (the "Company") for the quarter ended 30 June 2025 (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 (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, in their meeting held on 24 October, 2025, has been prepared in accordance with the recognition and measurement principles laid down in 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 this 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 is limited primarily to making inquiries of company 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 the 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. We have not performed an audit and 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 aforesaid Indian Accounting Standard 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

SINGHAL & SEWAK
RAIPUR (C.G.)
CHARTERED ACCOUNTANTS

SINGHAL & SEWAK
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and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

5. The figures for the quarter ended 31 March 2025, as reported in these Standalone Unaudited Financial Results are the balancing figures between audited figures in respect of the full previous financial year ended on 31 March 2025, and audited year to date figures up to the third quarter of the previous financial year ended 31 December 2024. The figures up to the third quarter of the previous financial year had only been reviewed and not subject to audit.

Our conclusion on the Statement is no modified in respect of the above matters.

For Singhal & Sewak
Chartered Accountants
Firm Reg. No.: 011501C

SINGHAL & SEWAK RAIPUR (C.G.) CHARTERED ACCOUNTANTS

CA R. K. Pradhan
(Partner)
M. No. 420169
UDIN: 25420169BMKTGT8022

Date: 24.10.2025
Place: Raipur

Jinkushal Industries Limited (Formerly known as Jinkushal Industries Private Limited)

Opp. C. M. House Near Chhattisgarh Club, Civil Line, Raipur, Chattisgarh, India, 492001

CIN: U46594CT2007PLC008170

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER ENDED JUNE 30, 2025

(Rs. In Lakhs)

	Particulars	STANDALONE			
		QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
I	**Revenue:**				
	Revenue from operations (net)	3,732.17	7,037.76	3,157.10	21,185.92
	Other income	318.28	14.34	415.65	412.41
	Total revenue	**4,050.45**	**7,052.10**	**3,572.75**	**21,598.33**
II	**Expenses:**				
	Cost of Material Consumed	125.58	146.24	29.46	402.01
	Purchase of Machines for Trade and Refurbishment	2,948.32	5,038.12	2,618.14	16,083.26
	Changes in inventories of Finished Goods, Stock-in-trade amd Work-in-progress	(141.76)	203.07	(293.92)	(393.04)
	Direct expenses	211.61	420.32	328.83	1,619.23
	Employee benefit expenses	174.47	178.14	163.74	705.03
	Finance costs	125.37	121.06	69.83	371.56
	Depreciation and amortization expense	20.50	21.46	20.64	84.23
	Other expenses	134.55	523.38	169.03	638.38
	Total Expenses	**3,598.64**	**6,651.79**	**3,105.75**	**19,510.66**
III	**Profit/(loss) before exceptional items & tax (I-II)**	**451.81**	**400.31**	**467.00**	**2,087.67**
IV	**Exceptional Items**	-	-	-	-
V	**Profit/(loss) before tax (III+IV)**	**451.81**	**400.31**	**467.00**	**2,087.67**
VI	**Tax Expense :**				
	(i) Current tax	34.79	187.93	34.13	457.79
	(ii) Deferred Tax	40.70	(87.91)	48.68	21.91
	Total Tax Expense	**75.49**	**100.02**	**82.81**	**479.70**
VII	**Profit/(loss) For the period/year (V-VI)**	**376.32**	**300.29**	**384.19**	**1,607.97**
VIII	**Other Comprehensive Income**				
	(a) Items that will not be reclassified to profit or loss				
	(i) Gain/(Loss) on Remeasurement of Defined Benefit Plans	(0.30)	7.05	15.82	12.34
	(ii) Income tax relating to above items	0.08	(1.78)	(3.98)	(3.11)
	Other Comprehensive Income for the period/year (VIII)	**(0.22)**	**5.27**	**11.84**	**9.23**
IX	**Total Comprehensive Income for the period/year (VII+VIII)**	**376.10**	**305.56**	**396.03**	**1,617.20**
X	**Earning per equity share (in Rs.) - Post Bonus:**				
	(1) Basic (Face Value of Rs. 10 each)	**1.27**	**1.01**	**1.29**	**5.41**
	(2) Diluted (Face Value of Rs. 10 each)	**1.27**	**1.01**	**1.29**	**5.41**

Place :- **Raipur**
Date :- **24 th October 2025**

For, Jinkushal Industries Ltd.

JINKUSHAL INDUSTRIES LIMITED RAIPUR (C.G.)

Anil Kumar Jain
Managing Director

Notes to the Statement of Unaudited Standalone financial results for the quarter ended 30 June 2025:

1. The above Unaudited standalone financial results for the quarter ended 30 June 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24 October 2025. The Statutory Auditors of Jinkushal Limited ("the Company") have conducted "Limited Review" of these results in terms of Regulation 33 and Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended from time to time and have issued an unmodified review conclusion.

2. The Unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

3. Earnings per share is not annualised for the quarter ended 30 June 2025, 31 March 2025 and 30 June 2024.

4. The certificate of Chairman and Managing Director (CMD) and Chief Financial Officer (CFO) in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors of the Company.

5. The company operates in a single business segment as per the quantitative thresholds prescribed under Ind AS 108; hence, segment information is not applicable

6. The figure for the Quarter ended 31 March 2025 are the balancing figure between the audited figure in respesct of the previous financial year ended 31st March 2025 and the year to date figure up to 31 December 2024, being the end of third quarter of the previous financial year ended March 2025.

7. The Unaudited Standalone financial results of the Company for the quarter ended 30 June 2025 have been filed with BSE and NSE and are also available on Company's website "www.jkipl.in". The key financial information for the quarter ended 30 June 2025 are as under:

				(Rs. in lakhs)
Particulars	**STANDALONE**			
	QUARTER ENDED			**YEAR ENDED**
	30.06.2025	**31.03.2025**	**30.06.2024**	**31.03.2025**
	(UNAUDITED)	**(UNAUDITED)**	**(UNAUDITED)**	**(AUDITED)**
Revenue from operations	3,732.17	7,037.76	3,157.10	21,185.92
Profit before tax	451.81	400.31	467.00	2,087.67
Profit after tax	376.32	300.29	384.19	1,607.97
Total comprehensive income	376.10	305.56	396.03	1,617.20

Place :- Raipur
Date :- 24 th October 2025

For, Jinkushal Industries Ltd.

JINKUSHAL INDUSTRIES LIMITED RAIPUR (C.G.)

Anil Kumar Jain
Managing Director

8	Additional disclosures as per Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:
	i) Other disclosures :

S. No.	Particulars	STANDALONE			
		QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	**Profit after tax (Rs. in Lakhs)**	376.32	300.29	384.19	1,607.97
2	**Earning per share (in Rs.) - Basic**	1.27	1.01	1.29	5.41
	Earning per share (in Rs.) - Diluted	1.27	1.01	1.29	5.41
	(not annualised except for year ended 31 March 2025)				
3	**Operating margin (%)**	9.74%	9.13%	7.40%	12.40%
	(Adjusted EBITDA# / Revenue from operations) # Adjusted EBITDA = Earnings before finance costs, tax expenses, depreciation and amortisation expenses (excluding other income).				
4	**Net profit margin (%)**	10.08%	4.27%	12.17%	7.59%
	(Profit after tax / Revenue From Operations)				
5	**Interest service coverage ratio (in times)**	2.74	5.13	3.05	6.84
	(EBIT/Finance costs) {EBIT = Earnings before finance costs, tax expenses, depreciation and amortisation expenses less depreciation and amortisation expenses}				
6	**Debt service coverage ratio (in times)**	*	0.11	*	0.44
	(EBIT / (Debt payable within one year + Interest on debt less interest on lease liabilities)) {not annualised except for year ended 31 March 2025}				
7	**Bad debts to account receivable ratio (%)**	*	*	*	*
	(Allowances for bad and doubtful receivables for the period/ average trade receivables) {not annualised except for year ended 31 March 2025}				
8	**Debtors turnover ratio (in times)**	*	*	*	2.85
	(Revenue from operations /average trade receivable) {not annualised except for year ended 31 March 2025}				
9	**Inventory turnover ratio (times)**	*	*	*	24.93
	(COGS/average Inventory) COGS = Cost of materials consumed + Purchase of Stock-in- trade+ Changes in inventories of finished goods, work-in- progress and stock-in-trade {not annualised except for year ended 31 March 2025}				
10	**Capital redemption reserve (Rs. in Lakhs)**	*	*	*	*
11	**Networth (Rs. in Lakhs)**	*	5913.50	*	5913.50
	(Networth is calculated as per the Companies Act, 2013)				
12	**Debt-equity ratio (in times)**	*	0.92	*	0.92
	(Total Debt/ Total Equity) Total Debt = Debt comprises of current borrowings (including current maturities of long term borrowings), non-current borrowings and interest accrued on borrowings. Total Equity = Shareholders' Equity				
13	**Current ratio (in times)**	*	1.59	*	1.59
	(Current assets / Current liabilities)				
14	**Current liability ratio (in times)**	*	0.58	*	0.58
	(Current liabilities / total liabilities)				
15	**Total debts to total assets (in times)**	*	*	*	*
	(Total debts/ total assets) Total Debt = Debt comprises of current borrowings (including current maturities of long term borrowings), non-current borrowings and interest accrued on borrowings.				
16	**Long term debt to working capital (in times)****	-	-	-	-
	(Non-current borrowings including current maturities of long- term borrowings) / working capital Working capital = Current assets - current liabilities				

* These ratios have not been computed as the underlying Balance Sheets as at 30 June 2025, 31 December 2024 and 30 June 2024 have not been published as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These ratios have not been disclosed due to rounding off of Rs. into Lakhs.

Place :- **Raipur**

Date :- **24 th October 2025**

For, Jinkushal Industries Ltd.

JINKUSHAL INDUSTRIES LIMITED RAIPUR (C.G.)

Anil Kumar Jain

Managing Director