Q4 & FY26

Investor Presentation

JUNE 2026

Jinkushal Industries

JINKUSHAL INDUSTRIES LTD.

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Directors

Jinkushal Industries

ANIL KUMAR JAIN

CHAIRMAN & EXECUTIVE DIRECTOR
(PROMOTER)

Holds Diploma in Mechanical Engineering, 37+ years experience in construction equipment, logistics and mining sectors. Provides strategic leadership; took over the management of Company since 2009.

ABHINAV JAIN

MANAGING DIRECTOR & CEO
(PROMOTER)

Mechanical Engineering Background, enables in leading in Refurbishments and own brand project. Leads International Sales and expansion efforts. Instrumental in operations and growth.

SUMEET KUMAR BERLIA

EXECUTIVE DIRECTOR & CFO

Oversees Finance and Accounts; ensures financial controls and reporting. Brings professional expertise with his Chartered Accountant Qualification to support growth strategy .

Index

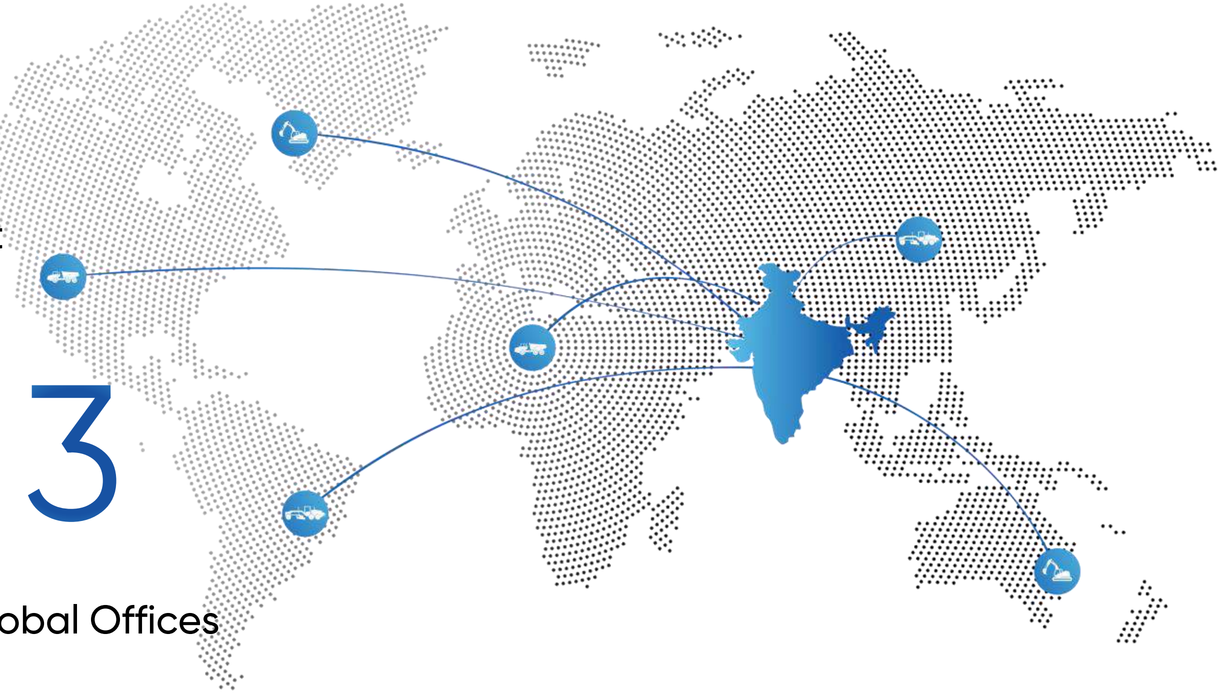
Jinkushal Industries

Key Highlights

Jinkushal Industries

Jinkushal Industries

INDIA'S LARGEST EXPORTER OF NON-OEM CONSTRUCTION MACHINES- as per Care Edge Report



35+
Countries We Served

6.9%
Market share

3
Global Offices

DGFT Certified 3-Star Export House

2500+
Machines Exported

140+
Employees

Business

30,000 Sq.ft.
Own Refurbishment Centre

220+
Suppliers

Diversified Product Portfolio

50+ Years
Promoter Family Business Legacy

Know More

Jinkushal Industries Limited ("JKIPL") is India's largest non-OEM exporter of construction machinery (Source: CARE Edge).

We are in the niche business of Exports of Refurbished, Customised and Own Brand Sales of Construction equipment through our 3 different product verticals.

We also retain our Complementary business of Machinery Rentals & business of logistics-warehousing and earn a small portion of revenue from there.

Asset-light business model with strong focus on customer trust, fast execution, and after-sales support

Strategic Direction

Jinkushal Industries

Mission

To revolutionize the construction equipment industry by offering a seamless, transparent and tech-enabled platform for buying and selling used and new machinery. To create customer- focused, technologically advanced, and feature-rich equipment under our own brand delivering exceptional value through innovation and quality.

Vision

To become the world's largest and most trusted one-stop destination for used and new construction and mining equipment, while developing and delivering customer-focused, value-driven machinery under our own brand, HexL. We aim to empower businesses across the globe with reliable equipment, innovative features and seamless procurement experiences.

Our Journey

Jinkushal Industries

2007

Incorporated in Nov 2007

2009

Current Promoters took over; Initiated Equipment Leasing and Contracting

2017

Ventured into export of used construction equipment

2022

Annual revenue crossed ₹100 Cr

2023

1. Incorporated a wholly-owned overseas subsidiary in Dubai (UAE)

2. Achieved Two-Star Export House status (DGFT) .

3. Received ET MSME- India's Top Exporter of the Year Award (2023)

2024

1. Undertook strategic Business acquisition via Overseas Subsidiary

2. Achieved Three- Star Export House Status (DGFT)

3. Launched HexL, JKIPL's own brand of Backhoe Loaders

2025

1. Appointed 3 independent directors to the Board, adding diverse expertise and experience

2. The Company successfully listed on the BSE & NSE Platform on 03 rd October 2025

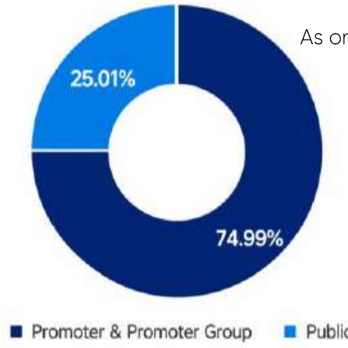
Jinkushal Industries

Listing Highlights

Jinkushal Industries

Shareholding Pattern

As on 31/03/2026



Listing Date :

03 rd October

2025

Massive Investor Demand The IPO was subscribed 65 times

Listing Platform BSE & NSE

In Rs.

7560 cr.

Total application money received against IPO size of 116.15 cr.

Business Model and Operations

Jinkushal Industries

1 **New/Customised Machines:**

Exports of new CE, tailored to client specs.

2 **Used/Refurbished Machines**

Export of fully refurbished CE (as-good-as-new quality).

3 **HexL Brand**

Export of proprietary backhoe loaders (new brand launched 2024).

- End-to-End Solutions: JKIPL's platform spans full value chain – sourcing, refurbishment, customization (accessories), after-sales parts & support.
- Synergies: Each vertical reinforces the others (shared network, cross-selling). Customers get “one-stop” access to varied equipment and services.
- Asset-Light Focus: Business model emphasizes partnerships (contract mfg, 3rd-party refurbs) over heavy capital assets, enabling scalability without large fixed costs.

We have an efficient procurement, supply chain & refurbishment network

Broad Sourcing Network

220+

Suppliers

Refurbishment Infrastructure

77+

In-house work force in our 30,000 Sq. ft. State of Art refurbishment workshop

07

Designated centres in India & UAE

Logistics and Supply Chain Process

Jinkushal Industries

1. Preparation & Loading
2. Transportation to Port
3. Customs Clearance
4. Port Handling
5. Shipping & Documentation
6. Sailing & Payment terms
7. Final Inland Transport
8. Import & Delivery at Destination

Asset-light Manufacturing & Tech Orientation

Contract Manufacturing (HexL) : HexL brand machines are produced via outsourced contract manufacturing to meet JKIPL's specifications – no heavy factory capex .

Quality Control & R&D : Even with outsourcing, JKIPL enforces stringent quality checks and ongoing product improvements (custom features, safety enhancements).

Digital Operations : Implemented modern IT systems for inventory, order tracking and supply chain management to reduce cycle times and costs.

Refurbishment Expertise : Specialized processes and partner network ensure refurbished machines meet performance/safety standards; scalable by engaging additional workshops.

Key Point: This approach keeps JKIPL asset-light while ensuring technical control and efficiency.

Jinkushal Industries

85+ Customers

total till date

₹ 35,331.26 Lakhs

Export Value for the period ended 31st March 26

Export Footprint

Products reach 35+ countries across Middle East, Europe, Africa, Latin America, SE Asia (e.g. UAE, Mexico, Netherlands, Belgium, UK , South , Africa and Australia) .

Regional Hubs

Hexco Global (Dubai) serves Middle East/Africa;
Hexco Global (USA) covers Americas.

Local Partners

Extensive dealer and customer network extends last-mile distribution and support in various markets.

Diversification

Wide geographic spread mitigates country/regional risk and taps global infrastructure demand.

Jinkushal Industries

Diversified Product Portfolio

Broad Range

Full suite of construction machinery: excavators, backhoe loaders, wheel loaders, bulldozers, cranes, (motor graders, compactors, asphalt pavers, etc.

Multi-Brand Sourcing

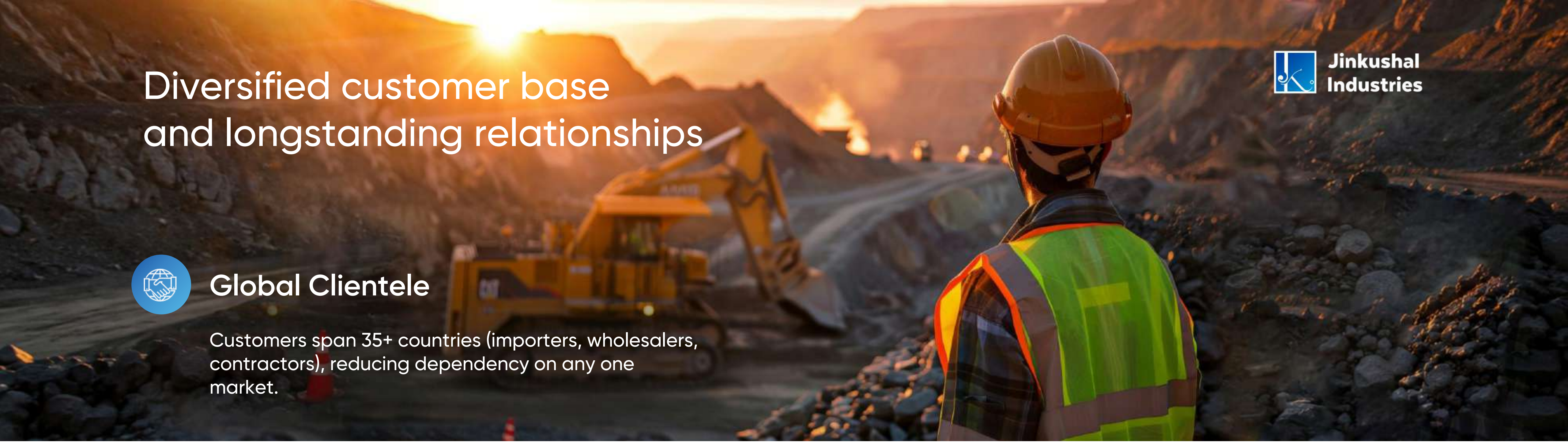
Procures equipment From multiple leading OEMs – giving customers choice of brands and configurations.

Sector Coverage

Equipment serves infrastructure, mining, agriculture, and urban development projects, providingone-stop solutions.

Continuous Expansion

New product categories (e.g. electric machinery, advanced pavers)to be added as market evolves, enhancing resilience of revenue streams.



Diversified customer base and longstanding relationships

Jinkushal Industries

Global Clientele

Customers span 35+ countries (importers, wholesalers, contractors), reducing dependency on any one market.

Loyalty & Repeat Business

Many clients have relationships >5 years, repeatedly ordering additional machines as they expand business.

After-Sales Focus

Emphasize spare parts availability and technical support; high service levels foster repeat orders.

Industry Recognition

Awarded 3-Star Export House status (2024) –strengthens trustamong buyers.

Implication

Stable, repeat customer base underpins revenue visibility and growth potential.

Key Strengths & Competitive Advantages

Jinkushal Industries

1

Market Leadership

#1 non-OEM CE exporter in India (6.9% market share in exports), largest Indian exporter in this segment.

2

Refurbishment Pioneer

Value-engineering and refurbishing used machinery, differentiating from competitors who focus only on new machines

3

Diversified Offerings

Balanced portfolio of new and used machines and own-brand products increases cross-sell and resilience.

4

Execution Capabilities

Vast supplier and partner network enables consistent supply and project execution

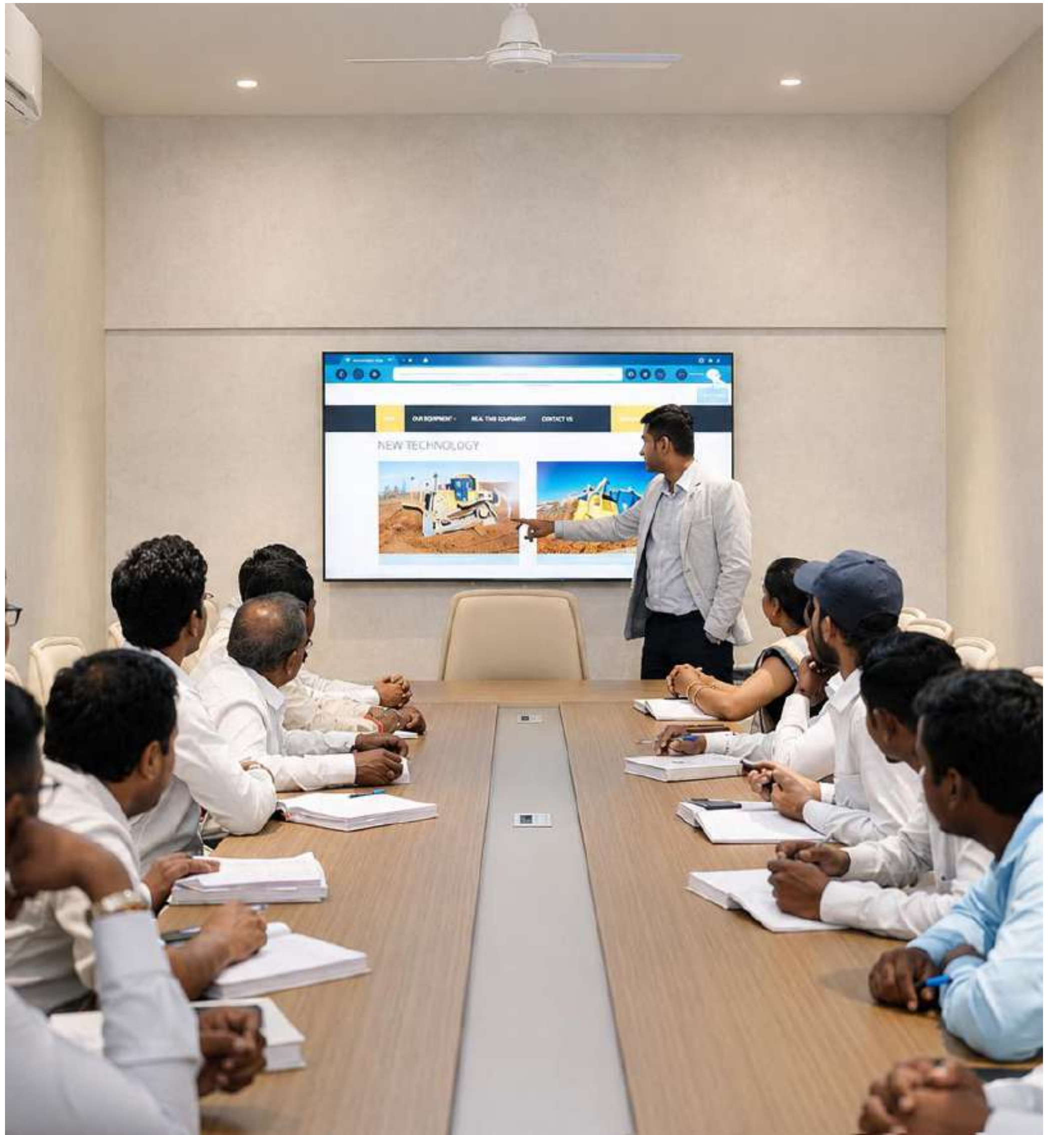
5

Experienced Team

Management's long industry experience ensures Robust strategy and execution.

Experienced Leadership Team

Jinkushal Industries



Promoter-Directors

Mr. Anil Kumar Jain (Chairman & Executive Director) and Mr. Abhinav Jain (Managing Director & CEO) driving strategy with vast Construction equipment industry & financial expertise.

Professional Management

Experienced cadre of managers in operations, sales, finance – supporting the promoters' vision.

Governance

Six-member Board (3 independent) provides oversight.

Domain Knowledge

Team's deep understanding of equipment technology and international markets helps navigate technical/trade challenges

Human Capital

~ 140+ employees (engineers, technicians, logistics, sales professionals) with specialized skills, creating a competitive moat.

Growth Strategy

1. Integration and Diversification Further

- Expand and streamline the supply chain by on boarding more vendors for procurement, refurbishment, customization, and contract manufacturing.
- Diversify supplier base to mitigate risks, ensure consistent machine availability, and strengthen quality control and cost efficiency.
- Enhance focus on own brand and branded product lines to improve production control, maintain quality standards, and deliver customized solutions.

2. Sales Volume Growth

- Deepen presence across multiple markets with targeted expansion initiatives and strategic partnerships.
- Leverage global distribution network to expand customer base and drive higher volumes in both new and refurbished equipment.
- Increase penetration with wholesale buyers, dealers, rental companies, and infrastructure developers.

3. Efficiency Enhancement and Cost Optimization

- Streamline procurement, refurbishment, and logistics to shorten turnaround times and improve operational efficiency.
- Invest in technology and process automation to cut costs, reduce inefficiencies, and improve inventory management.
- Integrate advanced systems to enhance accuracy, minimize errors, and strengthen long-term cost-effectiveness.

4. Product Portfolio Expansion

- Move beyond current product lines (excavators, loaders, graders, bulldozers) and introduce new categories such as electric construction machines.
- Align with environmental and regulatory trends, making the brand "future ready."
- Cater to wider customer needs while positioning JKIPL as a forward-looking provider of sustainable solutions.

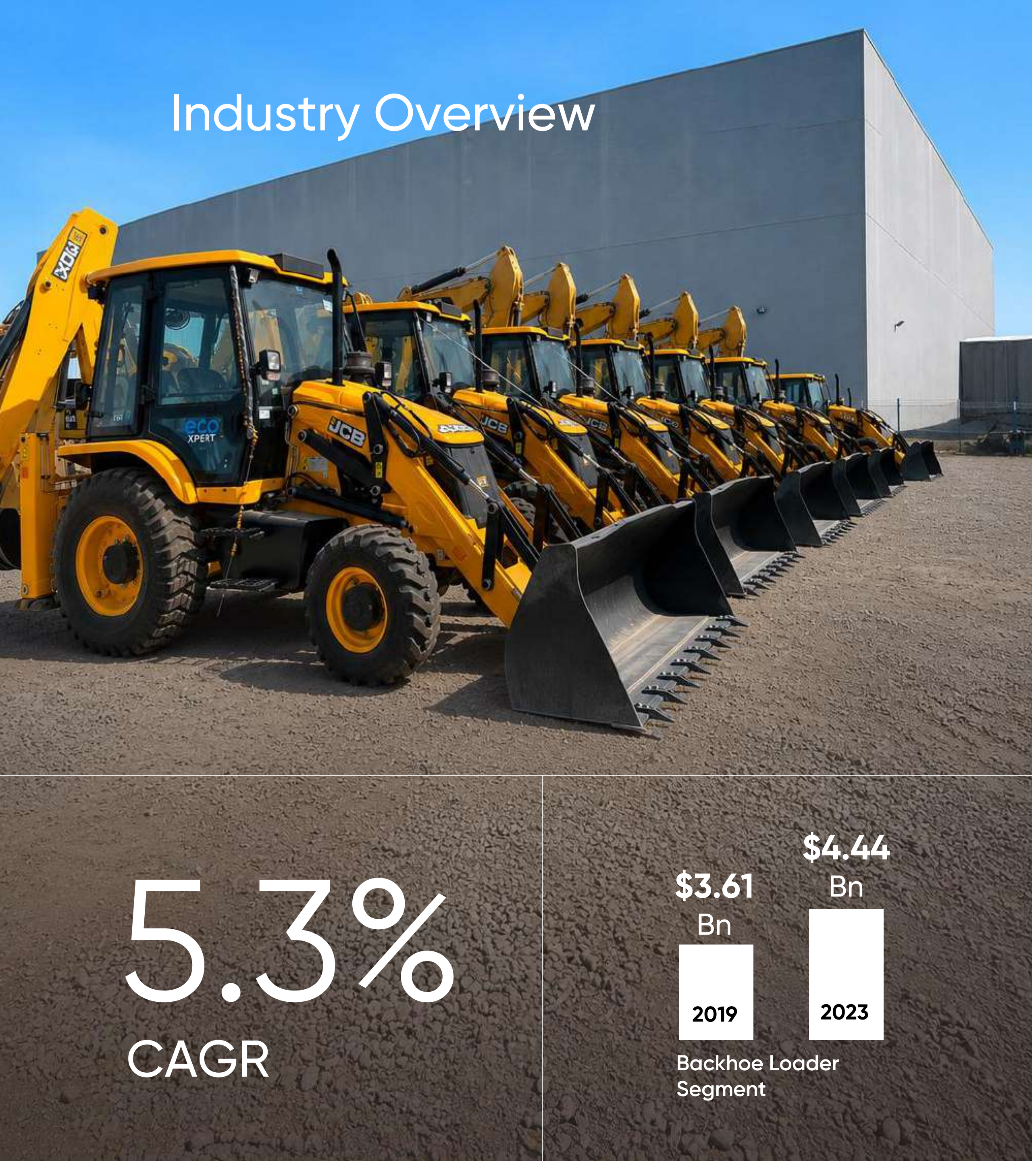
5. Brand Recognition Creation and Strengthening

- Build brand awareness and visibility through structured marketing, digital campaigns, and participation in international exhibitions.
- Strengthen distributor and dealer relationships with training, marketing support, and after-sales service quality.
- Reinforce customer engagement and brand recall in both domestic and international markets.

6. Working Capital Optimisation

- Shorten working capital cycle by improving inventory management, procurement, and brand positioning.
- Optimize inventory turnover, reduce holding periods, and negotiate better payment terms with stronger brand leverage.
- Efficient working capital management to sustain growth, improve liquidity, and support the scalable business model.

Appendix A – Industrial Outlook



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Backhoe Loader Segment

Steady Growth Outlook

Core Segment
Backhoe loaders are versatile (excavation + loading). Global market grew from $3.61 Bn (2019) to $4.44 Bn (2023) (~5.3% CAGR).

Demand Drivers
Continued urbanization and road/utility projects, plus multi-use nature of backhoes, sustain demand in developing markets.

Future Potential
Market expected to expand with infrastructure investment; HexL brand (JKIPL's backhoe line launched 2024) is well positioned for volume growth.

India – Engineering Exports & Policy Support

Jinkushal Industries

- **Engineering Exports Share :** India's engineering goods exports comprise ~24–27% of total merchandise exports , indicating the sector's importance. Within this, exports of construction machinery (a subset) have been growing as Indian companies (like JKIPL) expand abroad.
- **Export Growth :** India's engineering exports stood at USD 109.3 bn in FY2024, up from ~USD 107 bn in FY2023 . Despite global headwinds, growth was maintained. By FY2029, this figure is expected to rise significantly as new markets open and product ranges diversify.
- **Government Initiatives :** The government has implemented various measures benefiting exporters:
- **Shift to High-Value Manufacturing :** India is moving up the value chain to export more complex and high-value products (e.g., aerospace parts, heavy machinery) . This complements JKIPL's growth, as acceptance of India- made (or India-refurbished) heavy equipment improves globally.

    a. Export Promotion Schemes : e.g., RoDTEP (Refund of Duties and Taxes on Exported Products) which JKIPL avails (our other operating income includes RoDTEP incentives) .

    b. Free Trade Agreements (FTAs): New FTAs with markets like UAE, Australia, UK etc. reduce tariffs for Indian machinery exports, enhancing competitiveness .

    c. Market Access Initiatives: Trade delegations, lines of credit to Africa, and project export support through EXIM Bank help Indian engineering exporters win overseas orders.

- **Implication for JKIPL :** A supportive export environment and rising global demand for cost-effective equipment provide a tailwind. As a Three-Star Export House, JKIPL is well-positioned to capitalize on incentives and the positive perception of Indian exporters on the world stage.

Industry Overview

Global Used Equipment Market – Large and Growing

Global Used Equipment Market

$132B → $177B

(6% CAGR)

- Used machines are 20–50% cheaper than new.
- Infrastructure boom across emerging markets
- Rental industry driving demand Digital marketplaces (e-commerce) expand customer access to used machines.

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Cost & Sustainability Driving Used Equipment Uptake

Cost Advantage

New machinery prices have surged recently due to ongoing global supply chain constraints. This shift is making used or refurbished manufacturing equipment highly attractive, offering a significantly lower upfront capital cost while still successfully meeting all operational performance needs.

Circular Economy

A growing public emphasis on environmental sustainability naturally drives the adoption of product reuse. The process of refurbishment greatly extends useful machine life and drastically cuts the environmental carbon footprint vs. manufacturing new units.

Rental Market

Growth of equipment rental/leasing (leasing sector CAGR >10%) means more high- quality used machines in circulation; JKIPL serves rental firms and dealers.

Digital Platforms

Online equipment marketplaces improve liquidity and visibility for used equipment transactions.

Rental & Used Equipment Market Trends

Jinkushal Industries

Rise of Rentals:

Global construction rentals are growing as contractors cut capex. Rental fleets often buy quality used machines, boosting demand for JKIPL's refurbished supply, especially in emerging markets.

Used vs New Mix

In the Americas, ~1/3 of transactions are used machines; in developing markets the share is lower, leaving headroom for growth as value-conscious buying rises.

Price Differential:

Used machines are 20-50% cheaper than new. With higher interest rates raising financing costs, this gap drives stronger demand for used equipment, aligning with JKIPL's value proposition.

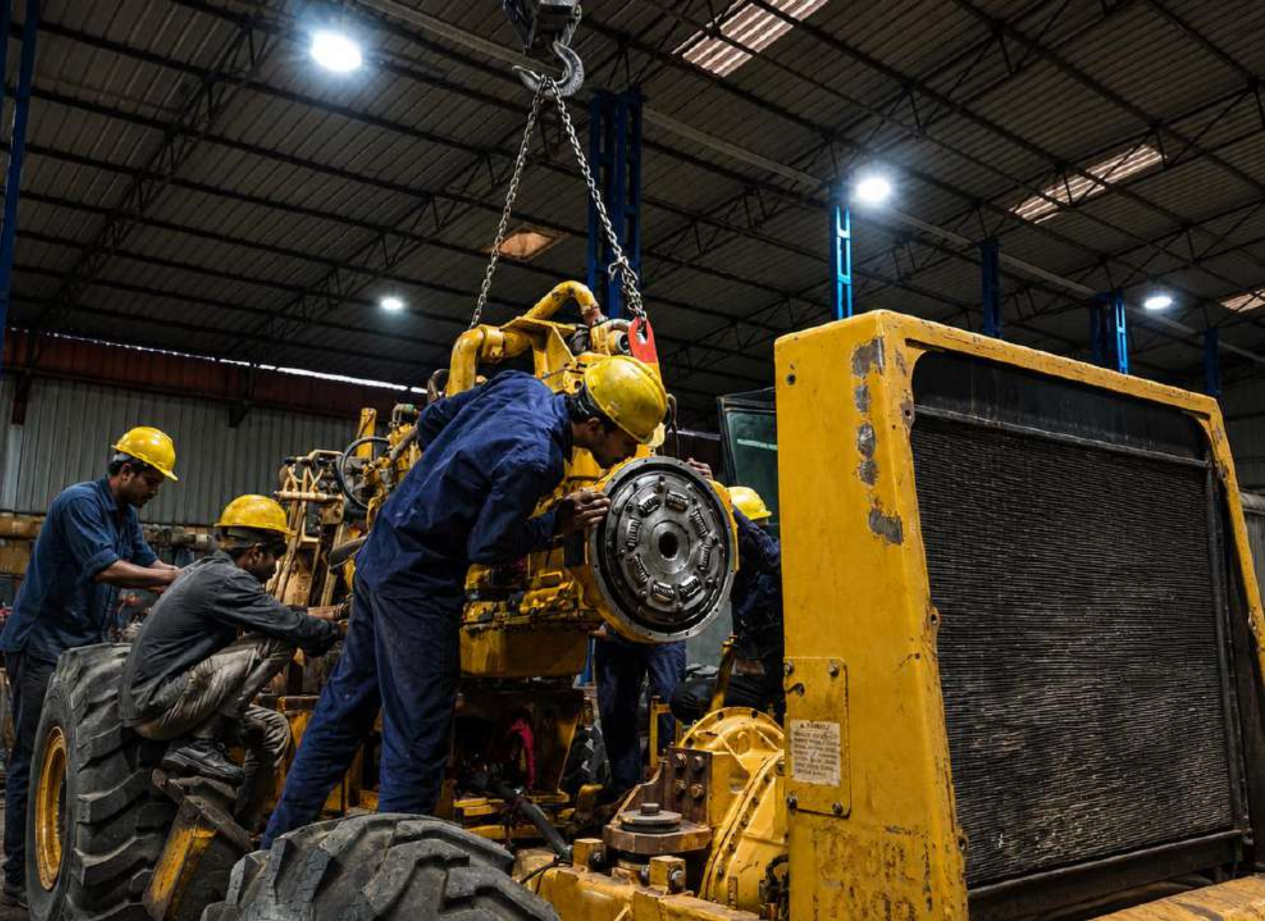
JKIPL's Advantage

Unlike unorganized dealers, JKIPL offers refurbished machines with service support, building buyer confidence. Strong repeat export orders validate this edge.

Digital Platforms:

Online B2B platforms and auctions make pricing more transparent, helping organized players like JKIPL reach global buyers efficiently with competitive refurbished options.

Overall: Rising rentals, favourable pricing, and growing acceptance of used machines underpin JKIPL's core business, ensuring long-term growth tailwinds.



Technological & Regulatory trends

Emission Norms

Stricter CE emission standards (EU Stage V, upcoming BS VI-equivalent) drive replacement of old equipment – an opportunity for JKIPL's refurbished/ new sales.

Electrification

Global shift toward electric CE; JKIPL planning to introduce electric Backhoe loaders and loaders as part of HexL line up.

Digitalization

Adoption of AI assisted and Operator insights and friendly features, improve equipment uptime and supports premium offerings.

Skill Trends

Emphasis on safety and automation features in machinery (e.g., auto- identification, sensor packages) – areas for product differentiation.

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Appendix B
JKIPL Business Details

Equipment Categories

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Excavators

- Widely used in construction, mining, and infrastructure projects for digging, earthmoving, and demolition.
- Accounted for the largest share of Market.

Backhoe Loaders

- Versatile dual-function machines (excavation + loading) used in roadworks, urban infra, and agriculture.
- JKIPL also launched its own HexL backhoe loader brand in 2024, manufactured via outsourcing partners and Designed in- house.

Motor Graders

- Heavy machines for road construction, leveling, and grading of surfaces.
- Key demand from infrastructure contractors and mining road works

Road Pavers

- Specialized machines used for laying asphalt or concrete on roads, bridges, and highways.
- Demand linked to India's and overseas infra development projects.

Dozers (Bulldozers)

- Used for pushing large quantities of earth, sand, rubble, and in mining operations.
- Essential for large- scale construction and mining preparation works

Cranes

- Used for heavy lifting and placement of construction materials and machinery at project sites.
- Includes mobile and hydraulic cranes sourced from global brands.

Other Equipment

- Includes drilling rigs (Soilmec), concrete batching plants, piling rigs, and allied construction machinery.
- Cater to specialized infra, metro, and high-rise construction projects

Jinkushal Industries

Excavators

CAT 324	CAT 321	CAT 321DLCR	CAT 330BL

Backhoe Loaders

Motor Graders




CASE 770EX	CASE 570 SV	CAT 140H	CAT 140K2

Jinkushal Industries

Cranes

Terex RT780

Dozers

CAT D8

CAT D6R

CAT D6R2

Road Pavers

Wirtgen SP500

Wheel Loaders

CAT 950GC

CAT 966K

CAT 950H

Jinkushal Industries

Rollers

HAMM HC 119i

CASE 1107NX

CASE 1107EX

DYNAPAC CC425

Telehandler

JCB 540-170

JCB 530-70

Own Brand

Backhoe Loader

HexL 420x

Customized Solutions & Customer Benefits

Jinkushal Industries

1 Customization Capability

JKIPL machines are often tailored to customer needs. For new units, we add attachments or modifications – e.g., hydraulic piping kit, AC, Cabin, or special buckets etc., so machines arrive “job-ready,” saving time and retrofit costs.

2 Refurbished Quality Assurance:

Every refurbished machine undergoes a vigorous inspection checklist. Engines, hydraulics, and transmissions are repaired or replaced as needed, with performance certified to standard. Customers get reliable machines at lower cost.

3 Cost Savings

Refurbished machines deliver considerable savings vs. new, improving project IRRs. Even customized new machines are cost-effective due to efficient sourcing and in-house value- add.

4 After-Sales Support

JKIPL ensures parts supply and service for all machines, including used ones. We also help with operator training, which is especially valuable for overseas buyers.

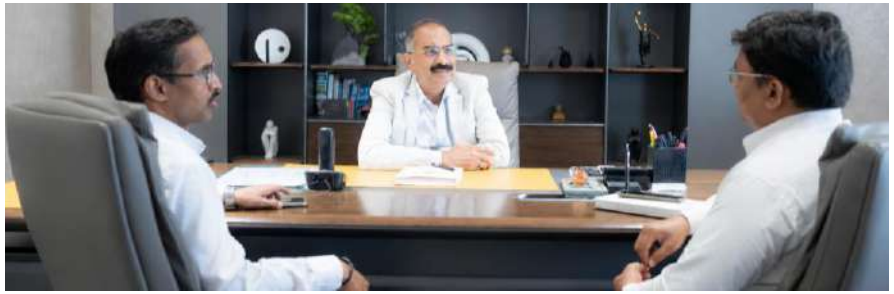
5 Flexibility & One-Stop Solution:

Customers can source multiple brands and types from us in one place. For repeat buyers, we maintain spec profiles to speed up orders and ensure consistency.

Bottom line: JKIPL’s focus on customization, refurbishment quality, and support creates clear benefits-cost savings, reliability, and convenience-driving strong repeat business.

Operational Infrastructure & Facilities

Jinkushal Industries



1 Registered Office

Our registered office is in Raipur, Chhattisgarh (central India).

2 Storage Yards

We have secured yards/warehouses near major ports (Navi Mumbai-Nhava Sheva and in Dubai-Jebel Ali via subsidiary) where machines are stored, inspected, and consolidated for shipping. These yards can hold Several machines and have equipment for loading/unloading. They are critical for staging exports.

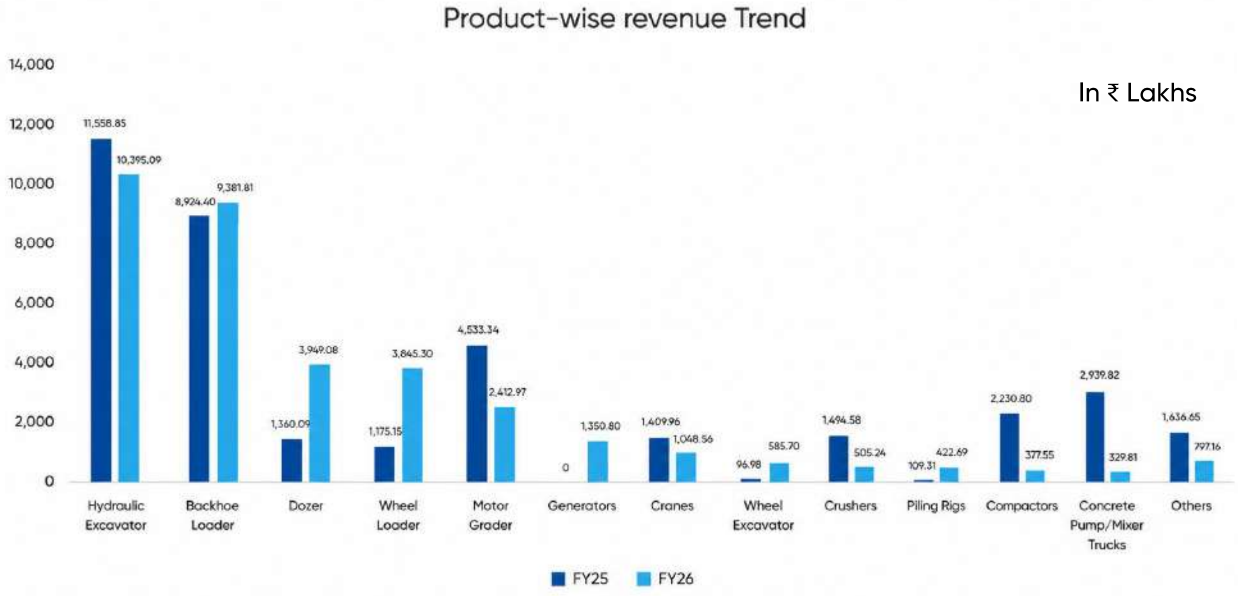
3 Refurbishment Centres

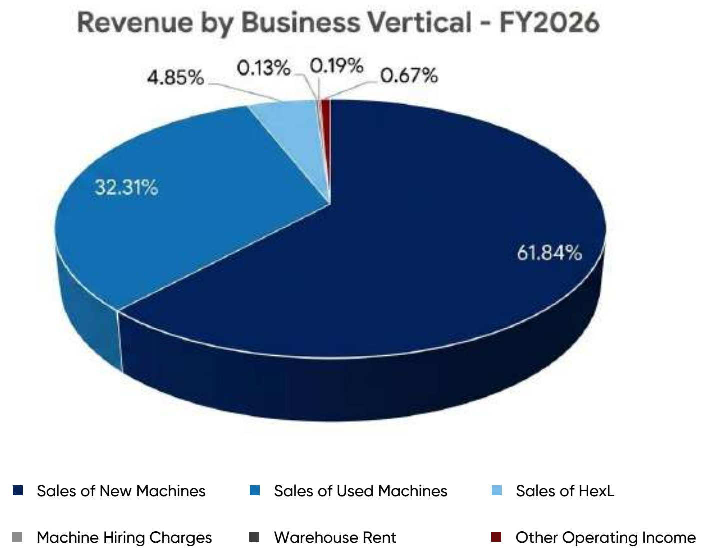
As noted, we partner with 6 refurb centres across India (in Key geographical locations) and 1 in UAE. We have arrangements with these designated centres to refurbish our machines according to our instruction.

4 HexL Assembly Plans:

HexL brand machines are produced via outsourced contract manufacturing to meet JKIPL's specifications and Exported from there.

JKIPL Business Vertical Wise Performance





Trend : Used resurgence boosting margins; HexL brand sales to contribute increasingly.

In Rs.

Geography Revenue Mix (FY2026) :	Domestic	Export Sales
	4.24 Cr (1.19%)	353.31 Cr (98.81%)

Segment Revenue Mix :

221.11 Cr **(New)**

115.54 Cr **(Used)**

17.35 Cr **(HexL)**

Appendix C - Financials

Key Performance Indicators
(Financial and Operational)

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Export Focus -

~99%ofJKIPL's revenue Is export-derived, Underlining global orientation.

Machine Supplied -

Since2017,supplied ~2,500+machines worldwide; With 1000+ in last two years

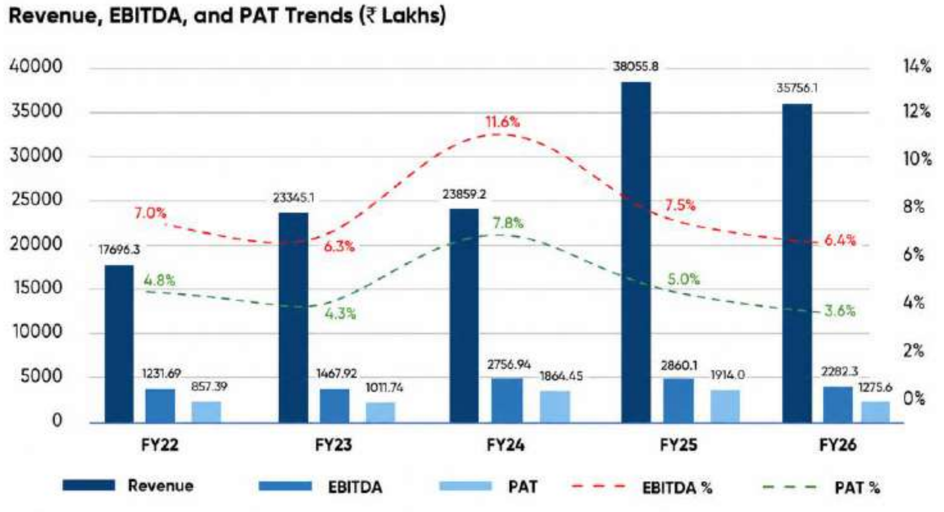
Customer Metrics -

Top-5 clients account for~85%of revenue (FY26),reflecting strong relationships.

Financial KPIs-

5-year revenue CAGR 36.09% ; FY26 D/E~0.50.

Profitability And Margins



In Rs.

22.82 Cr (6.38%)

EBITDA (EBITDA Margin) FY 26

12.75 Cr (3.57%)

PAT (PAT Margin) FY-26

5-year revenue **CAGR** - 36.09%

Jinkushal Industries

Reasons for Margin Moderation

- **Brand Development Investments**

  Spending on HexL brand establishment, marketing, dealer engagement & customer development across international markets.

- **International Market Expansion**

  Increased investment in market penetration, customer acquisition & distribution reach across new and existing geographies.

- **Overseas Inventory Positioning**

  Strategic inventory deployment to improve responsiveness & market access, with associated carrying & logistics costs.

- **Business Mix Evolution**

  Expansion into new products, markets & customer segments during scale-up phase, diversifying the portfolio for long-term resilience.

- **External Market Factors**

  Impact of freight movements, currency volatility & competitive pricing conditions across export markets.

Margin moderation during FY25–FY26 reflects growth-oriented investments in brand building, global expansion and inventory positioning to strengthen long-term capabilities and market presence.

Consolidated Q4 FY26 Profit & Loss Statement

Jinkushal Industries

(In ₹ Lakhs)

Particulars	Q4 FY26	Q4 FY25	YoY
Revenues	19,199.54	7,804.69	**146.00%**
Other Income	79.28	13.52	
Total Income	**19,278.82**	**7,818.21**	**146.59%**
Cost of goods Sold	14,223.67	5,911.69	
Employee costs	272.47	217.83	
Other expenses	3,393.23	1342.00	
Total Expenditure	17,889.37	7471.52	
EBITDA	**1,389.45**	**346.69**	**300.78%**
Finance Costs	135.89	123.30	
Depreciation	20.18	21.71	
PBT	**1,233.38**	**201.68**	**511.55%**
Tax	66.02	100.02	
PAT	**1,167.35**	**101.66**	**1048.29%**
Other Comprehensive Income	64.70	25.24	
Total Comprehensive Income	**1,232.05**	**126.90**	**870.88%**
EPS	**2.65**	**0.37**	**616.22%**

Consolidated FY26 Profit & Loss Statement

Jinkushal Industries

In ₹ Lakhs

Particulars	FY 26	FY25
Revenue from Operations	35756.15	38055.81
Other income	203.22	524.85
Total Income	**35959.37**	**38580.66**
Cost of materials consumed	575.34	400.85
Purchases of Stock-in-Trade	27,421.09	30,693.96
Changes in inventories of stock-in-trade	(3,089.99)	(1,525.47)
Direct expenses	1,069.85	1,619.23
Employee benefits expense	1,101.92	818.80
Finance costs	506.23	381.49
Depreciation and amortisation expenses	83.60	84.86
Other expenses	6,598.88	3,713.24
Total Expenses	**34,266.93**	**36,186.95**
Profit Before Taxes	**1,692.44**	**2,393.70**
Tax expense	416.87	479.70
Profit After Taxes	**1,275.57**	**1,914.00**
Other comprehensive Income	259.97	116.25
Total Comprehensive Income for the period	**1,535.55**	**2,030.25**
EPS (Rs.)	**3.15**	**6.15**

Consolidated FY26 Balance Sheet

Jinkushal Industries

(In ₹ Lakhs)

EQUITY & LIABILITY	FY26	FY25
A. Equity		
Equity	3,838.60	13.90
Other Equity	15,569.25	8,568.04
Non – Controlling Interests	841.16	721.40
Net Worth	**19,407.85**	**8,581.94**
B. Non – Current Liabilities		
Lease Liabilities (Non-Current)	33.97	45.12
Provision (Non-Current)	32.70	37.13
Deferred Tax Liabilities (Net)	68.71	89.97
Total Non – Current Liabilities	**135.38**	**172.22**
C. Current Liabilities		
Borrowings (Current)	10,024.59	5,426.63
Lease Liabilities (Current)	9.16	10.04
Trade Payables	3, 201.03	2,353.30
Other Financial Liabilities	951.89	29.52
Provision (Current)	9.73	10.60
Other Current Liabilities	1,492.60	592.80
Current Tax Liabilities (Net)	12.07	0.00
Total Current Liabilities	**15,701.07**	**8,422.89**
TOTAL EQUITY & LIABILITIES	**36,085.47**	**17,898.45**

(In ₹ Lakhs)

ASSETS	FY26	FY25
A. Non Current Assets		
PPE, ROU, CWIP and Intangibles	928.83	957.88
Non Current Investments	569.97	59.61
Long Term Loans & Advances	-	-
Other financial Assets (Non- Current)	289.50	94.95
Other Non Current Assets	-	-
Total Non - Current Assets	**1,788.31**	**1.112.44**
B. Current Assets		
Inventories	5,248.11	2,222.96
Trade Receivables	21,732.86	10,23585
Cash & Bank Balance	3,307.29	506.57
Current Investments	2,249.16	2.982.51
Other Financial Assets (Current)	1,081.38	436.46
Current Tax Assets (Net)	0.00	24.90
Other Current Assets	408.00	376.75
Assets Held for Sales	270.34	0.00
Total Current Assets	**34,297.16**	**16,786.00**
TOTAL ASSETS	**36,085.47**	**17,898.45**

Standalone Q4 FY26
Profit & Loss Statement

Jinkushal Industries

In ₹ Lakhs

Particulars	Q4 FY26	Q4 FY25	YoY
Revenues	**13,305.64**	**7,037.76**	89.06%
Other Income	0.62	14.34	
Total Income	**13,306.26**	**7,052.10**	88.69%
Cost of Goods Sold	11,735.60	5,807.75	
Employee costs	212.39	178.14	
Other expenses	1,044.06	523.38	
Total Expenditure	12,992.05	6,509.27	
EBITDA	**314.21**	**542.83**	-42.12%
Finance Costs	132.72	121.06	
Depreciation	19.74	21.46	
PBT	**161.75**	**400.31**	-59.59%
Tax	66.02	100.02	
PAT	**95.73**	**300.29**	-68.12%
Other Comprehensive Income	-17.47	5.27	
Total Comprehensive Income	**78.26**	**305.56**	-74.39%
EPS	**0.25**	**1.01**	-75.25%

Standalone FY26 Profit & Loss Statement

Jinkushal Industries

In ₹ Lakhs

Particulars	FY 26	FY25
Revenue from Operations	31,337.61	21,185.92
Other income	65.19	412.41
Total Income	**31,402.80**	**21,598.33**
Cost of materials consumed	575.34	402.01
Purchases of Stock-in-Trade	25,293.09	16,083.26
Changes in inventories of stock-in-trade	80.34	-393.04
Direct expenses	1,069.85	1,619.23
Employee benefits expense	901.68	705.03
Finance costs	495.52	371.56
Depreciation and amortisation expenses	82.40	84.23
Other expenses	1,244.10	638.38
Total Expenses	**29,742.32**	**19,510.66**
Profit Before Taxes	**1,660.48**	**2,087.67**
Tax expense	416.87	479.70
Profit After Taxes	**1,243.61**	**1,607.97**
Other comprehensive Income	-4.10	9.23
Total Comprehensive Income	**1,239.51**	**1,617.20**
EPS (Rs.)	**3.65**	**5.41**

Standalone FY26 Balance Sheet

Jinkushal Industries

EQUITY & LIABILITY	FY26	FY25
A. Equity		
Equity	3,838.60	13.90
Other Equity	12,724.54	5,899.61
Net Worth	**16,563.14**	**5,913.51**
B. Non - Current Liabilities		
Lease Liabilities (Non-Current)	33.97	45.12
Provision (Non-Current)	32.70	37.13
Deferred Tax Liabilities (Net)	68.71	89.97
Total Non - Current Liabilities	**135.38**	**172.22**
C. Current Liabilities		
Borrowings (Current)	10,024.59	5,426.63
Lease Liabilities (Current)	9.16	10.04
Trade Payables	2,889.49	2,405.97
Other Financial Liabilities	951.89	29.52
Provision (Current)	9.73	10.60
Other Current Liabilities	448.45	466.11
Current Tax Liabilities (Net)	12.07	0.00
Total Current Liabilities	**14,345.38**	**8,348.87**
TOTAL EQUITY & LIABILITIES	**31,043.90**	**14,434.60**

ASSETS	FY26	FY25
A. Non Current Assets		
PPE, ROU, CWIP and Intangibles	899.97	950.43
Non Current Investments	117.30	116.54
Long Term Loans & Advances	-	-
Other financial Assets (Non-Current)	128.49	94.95
Other Non Current Assets	-	-
Total Non - Current Assets	**1,145.76**	**1,161.92**
B. Current Assets		
Inventories	945.35	1,090.53
Trade Receivables	21,750.65	8,869.95
Cash & Bank Balance	2,261.07	15.67
Current Investments	2,249.16	2,617.75
Other Financial Assets (Current)	1,081.38	279.26
Current Tax Assets (Net)	-	24.91
Other Current Assets	1,340.19	374.61
Assets Held for Sales	270.34	-
Total Current Assets	**29,898.14**	**13,272.68**
TOTAL ASSETS	**31,043.90**	**14,434.60**

Jinkushal Industries

Jinkushal Industries

Jinkushal Industries Limited

Contact Person -

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End of Presentation

Thank you for your attention