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 2026

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 2026 (the "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 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 August 14, 2026, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI 9Listing 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 Jabel 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 Rs. 28188.62 Lakhs as at 30 June 2026, total revenue of Rs. 5519.63 Lakhs and total comprehensive income of Rs. 64.09 Lakhs for the quarter ended 30 June 2026, as considered in the Statement. These financial results have been prepared by the management of the respective subsidiary companies in accordance with the accounting principles generally accepted in their respective countries, and have been certified by the management of those companies. The parent company's management has converted these financial results from the local accounting principle to those generally accepted in India. Our conclusion with respect to the balances and operations of these foreign subsidiaries, is based on the certificates provided by their respective managements and the conversion adjustments prepared by the parent company's management and reviewed by us. We have relied on such unaudited management certified financial statements for the purpose of our review report.

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

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 & 52 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

RABINDRA KUMAR PRADHAN
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Date: 2026.08.14 17:39:02 +05'30'

CA R. K. Pradhan
(Partner)
M. No. 420169
UDIN: 26420169KDMYTM9865
Date: 14.08.2026
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: L46594CT2007PLC008170

STATEMENT OF UNAUDITED CONSOLIDATED PROFIT AND LOSS

	Particulars	For the Quarter ended	For the Quarter ended	For the Quarter ended	For the year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Refer note 1)	(Unaudited)	(Audited)
I	**Revenue:**				
	Revenue from operations (net)	5,656.55	19,199.54	4,882.41	35,756.15
	Other income	551.89	79.28	350.53	203.22
	Total revenue	**6,208.44**	**19,278.82**	**5,232.94**	**35,959.37**
II	**Expenses:**				
	Cost of Material Consumed	162.47	174.96	125.58	575.34
	Purchase of Machines for Trade and Refurbishment	8,593.58	11,593.23	3,110.88	27,421.09
	Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress	(4,367.95)	1,928.94	(104.91)	(3,089.99)
	Direct expenses	379.24	526.54	211.61	1,069.85
	Employee benefit expenses	383.43	272.47	220.99	1,101.92
	Finance costs	146.00	135.89	127.96	506.23
	Depreciation and amortization expense	25.77	20.18	20.75	83.60
	Other expenses	581.59	3,393.23	794.04	6,598.88
	Total Expenses	**5,904.13**	**18,045.45**	**4,506.89**	**34,266.93**
III	**Profit/(loss) before exceptional items & tax (I-II)**	**304.31**	**1,233.38**	**726.05**	**1,692.44**
IV	**Exceptional items**	**-**	**-**	**-**	**-**
V	**Profit/(loss) before tax (III+IV)**	**304.31**	**1,233.38**	**726.05**	**1,692.44**
VI	**Tax Expense :**				
	(i) Current tax	61.02	129.97	34.79	427.17
	(ii) Deferred Tax	23.24	-63.96	40.70	-19.89
	(iii) Earlier Year Taxes		-		9.59
	Total Tax Expense	**84.26**	**66.02**	**75.49**	**416.87**
VII	**Profit/(loss) For the period/year (V-VI)**	**220.05**	**1,167.36**	**650.56**	**1,275.57**
VIII	**Other Comprehensive Income**				
	(a) Items that will not be reclassified to profit or loss				
	(i) Gain/(Loss) on Remeasurement of Defined Benefit Plans	(0.04)	(23.34)	(0.30)	-5.48
	(ii) Income tax relating to above items	0.01	5.87	0.08	1.38
	(b) Items that will be reclassified to profit or loss				
	(i) Gain/(Loss) on conversion of foreign operations of subsidiary	64.09	82.17	5.17	264.07
	(ii) Income tax relating to above items	-	-	-	-
	Other Comprehensive Income for the period/year (VIII)	**64.06**	**64.70**	**4.95**	**259.97**
IX	**Total Comprehensive Income for the period/year (VII+VIII)**	**284.11**	**1,232.06**	**655.51**	**1,535.55**
	Profit for the period/year attributable to:				
	Shareholders of the Company	243.32	1,017.64	596.52	1,208.61
	Non-controlling interests	-23.27	149.72	54.04	66.95
	Other Comprehensive Income / (Losses) attributable to:				
	Shareholders of the Company	51.24	48.27	3.92	207.16
	Non-controlling interests	12.82	16.43	1.03	52.81
	Total comprehensive income for the period/year attributable to:				
	Shareholders of the Company	294.55	1,065.90	600.44	1,415.78
	Non-controlling interests	-10.45	166.15	55.07	119.76
X	**Earning per equity share (in Rs.) - Post Bonus:**				
	(1) Basic (Face Value of Rs. 10 each)	**0.63**	**2.65**	**2.01**	**3.15**
	(2) Diluted (Face Value of Rs. 10 each)	**0.63**	**2.65**	**2.01**	**3.15**

For, Jinkushal Industries Limited

ABHINAV JAIN
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Date: 2026.08.14 16:29:50 +05'30'

Abhinav Jain
(Managing Director & CEO)
(DIN:07811559)

Place: Raipur
Date: 14th August 2026

Notes to the Statement of Unaudited Consolidated financial results for the Quarter ended 30 June 2026:

1 The above Consolidated financial results for the quarter ended 30 June 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14 August 2026. The Statutory Auditors of Jinkushal Industries Limited ("the Company") have conducted Limited review of these Financial 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.

The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the previous financial year ended 31 March 2026 and the year to date figures up to 31 December 2025, being the end of third quarter of the previous financial year ended 31 March 2026, which were subject to limited review.

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 quarters ended 30 June 2026, 31 March 2026 and 30 June 2025.

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 (Trade Name-"Hexco Global FZE")	(Based out of Jebel Ali Free Zone Authority - JAFZA (UAE)
Hexco Global USA LLC	USA

5 The certificate of 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 Subsequent to the reporting date, on 3 August 2026, Hexco Global FZCO, Dubai — a subsidiary of the Company — incorporated HEXCO GLOBAL MACHINES L.L.C. – S.P.C. in Abu Dhabi, UAE, with a paid-up capital of AED 100,000 subscribed entirely from its own resources. The entity has thereby become an indirect (step-down) wholly-owned subsidiary of the Company. The step down subsidiary is yet to commence commercial operations.

Being a non-adjusting event, it has no impact on these financial statements. The entity will be consolidated from the date of incorporation in the subsequent reporting period.

8 The Unaudited Consolidated financial results of the Company for the quarter ended 30 June 2026 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 2026 are us under:

				(Rs. in lakhs)
Particulars	**CONSOLIDATED**			
	QUARTER ENDED			**YEAR ENDED**
	30-Jun-26	**31-Mar-26**	**30-Jun-25**	**31-Mar-26**
Revenue from operations	5656.55	19,199.54	4,882.41	35,756.15
Profit before tax	304.31	1233.38	726.05	1692.44
Profit after tax	220.05	1167.36	650.56	1275.57
Total comprehensive income	284.11	1232.06	655.51	1535.55

For, Jinkushal Industries Limited

ABHINAV JAIN Digitally signed by ABHINAV JAIN Date: 2026.08.14 16:29:50 +05'30'

Abhinav Jain
(Managing Director & CEO)
(DIN:07811559)

Place :- Raipur
Date :- 14th August 2026

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-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Refer note 1)	(Unaudited)	(Audited)
1	**Profit after tax (Rs. in Lakhs)**	220.05	1167.36	650.56	1275.57
2	**Earning per share (in Rs.) - Basic**	0.63	2.65	2.01	3.15
	Earning per share (in Rs.) - Diluted (not annualised except for year ended 31 March 2026)	0.63	2.65	2.01	3.15
3	**Operating margin (%)** (Adjusted EBITDA# / Revenue from operations) # Adjusted EBITDA = Earnings before finance costs, tax expenses, depreciation and amortisation expenses (excluding other income).	14.12%	9.24%	17.92%	6.22%
4	**Net profit margin (%)** (Profit after tax / Revenue From Operations)	3.89%	6.08%	13.32%	3.57%
5	**Interest service coverage ratio (in times)** (EBIT/Finance costs) {EBIT = Earnings before finance costs, tax expenses, depreciation and amortisation expenses less depreciation and amortisation expenses}	3.08	10.08	6.67	4.34
6	**Debt service coverage ratio (in times)** (EBIT / (Debt payable within one year + Interest on debt less interest on lease liabilities)) {not annualised except for year ended 31 March 2026}	*	*	*	0.21
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 2026}	*	*	*	0.42
8	**Debtors turnover ratio (in times)** (Revenue from operations /average trade receivable) {not annualised except for year ended 31 March 2026}	*	*	*	2.24
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 2026}	*	*	*	6.95
10	**Capital redemption reserve (Rs. in Lakhs)**	*	*	*	*
11	**Networth (Rs. in Lakhs)** (Networth is calculated as per the Companies Act, 2013)	*	19,407.85	*	19,407.85
12	**Debt-equity ratio (in times)** (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	*	*	*	0.52
13	**Current ratio (in times)** (Current assets / Current liabilities)	*	*	*	2.18
14	**Current liability ratio (in times)** (Current liabilities / total liabilities)	*	*	*	0.99
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.	*	*	*	0.28
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	*	*	*	*

For, Jinkushal Industries Limited

ABHINA V JAIN Digitally signed by ABHINAV JAIN Date: 2026.08.14 16:29:50 +05'30'

Abhinav Jain
(Managing Director & CEO)
(DIN:07811559)

Place :- Raipur
Date :- 14th August 2026

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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

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 Unaudited Financial Results of **Jinkushal Industries Limited** (Formerly known as Jinkushal Industries Private Limited) (the "Company") for the quarter ended 30 June 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 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 August 14, 2026, 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

SINGHAL & SEWAK
Chartered Accountants
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disclosed the information required to be disclosed in terms of Regulation 33 & 52 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.

Other Matters

5. The figures for the quarter ended 31 March 2026, 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 2026, and published reviewed year to date figures up to the third quarter of the previous financial year ended 31 December 2025. 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

RABINDRA KUMAR PRADHAN
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Date: 2026.08.14 17:46:09 +05'30'

CA R. K. Pradhan
(Partner)
M. No. 420169
UDIN: 26420169VQFFAD9291

Date: 14.08.2026
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: L46594CT2007PLC008170

STATEMENT OF UNAUDITED STANDALONE PROFIT AND LOSS

	Particulars	For the Quarter ended 30-Jun-26 (Unaudited)	For the Quarter ended 31-Mar-26 (Refer note 1)	For the Quarter ended 30-Jun-25 (Unaudited)	For the year ended 31-Mar-26 (Audited)
I	**Revenue:**				
	Revenue from operations (net)	5,129.42	13,305.64	3,732.17	31,337.61
	Other income	534.74	0.62	318.28	65.19
	Total revenue	**5,664.16**	**13,306.26**	**4,050.45**	**31,402.80**
II	**Expenses:**				
	Cost of Material Consumed	162.47	174.96	125.58	575.34
	Purchase of Machines for Trade and Refurbishment	4,764.21	10,854.53	2,948.32	25,293.09
	Changes in inventories of Finished Goods, Stock-in-trade amd Work-in-progress	(647.15)	179.57	(141.76)	80.34
	Direct expenses	379.24	526.54	211.61	1,069.85
	Employee benefit expenses	247.02	212.39	174.47	901.68
	Finance costs	142.75	132.72	125.37	495.52
	Depreciation and amortization expense	24.90	19.74	20.50	82.40
	Other expenses	175.52	1,044.06	134.55	1,244.10
	Total Expenses	**5,248.96**	**13,144.51**	**3,598.64**	**29,742.33**
III	**Profit/(loss) before exceptional items & tax (I-II)**	**415.20**	**161.75**	**451.81**	**1,660.47**
IV	**Exceptional Items**				**-**
V	**Profit/(loss) before tax (III+IV)**	**415.20**	**161.75**	**451.81**	**1,660.47**
VI	**Tax Expense :**				
	(i) Current tax	61.02	129.97	34.79	427.17
	(ii) Deferred Tax	23.24	-63.96	40.70	(19.89)
	(iii) Earlier Year Taxes				9.59
	Total Tax Expense	**84.26**	**66.02**	**75.49**	**416.87**
VII	**Profit/(loss) For the period/year (V-VI)**	**330.94**	**95.73**	**376.32**	**1,243.60**
VIII	**Other Comprehensive Income**				
	(a) Items that will not be reclassified to profit or loss				
	(i) Gain/(Loss) on Remeasurement of Defined Benefit Plans	-0.04	-23.34	-0.30	(5.48)
	(ii) Income tax relating to above items	0.01	5.87	0.08	1.38
	Other Comprehensive Income for the period/year (VIII)	**(0.03)**	**(17.47)**	**(0.22)**	**(4.10)**
IX	**Total Comprehensive Income for the period/year (VII+VIII)**	**330.91**	**78.26**	**376.10**	**1,239.50**
X	**Earning per equity share (in Rs.)**				
	(1) Basic (Face Value of Rs. 10 each)	**0.86**	**0.25**	**1.27**	**3.65**
	(2) Diluted (Face Value of Rs. 10 each)	**0.86**	**0.25**	**1.27**	**3.65**

For, Jinkushal Industries Limited

ABHINAV JAIN
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Date: 2026.08.14 16:35:54 +05'30'

Abhinav Jain
(Managing Director & CEO)
(DIN:07811559)

Place: Raipur
Date: 14th August 2026

Notes to the Statement of Unaudited Standalone financial results for the Quarter ended 30 June 2026:

1 The above Unaudited standalone financial results for the quarter ended 30 June 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14 August 2026. The Statutory Auditors of Jinkushal Limited ("the Company") have conducted "Limited Review" of these Financial 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.

The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the previous financial year ended 31 March 2026 and the year to date figures up to 31 December 2025, being the end of third quarter of the previous financial year ended 31 March 2026, which were subject to limited review.

2 The Unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('IndAS') 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 quarters ended 30 June 2026, 31 March 2026 and 30 June 2025.

4 The certificate of 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 Unaudited Standalone financial results of the Company for the quarter ended 30 June 2026 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 2026 are us under:

				(Rs. in lakhs)
Particulars	**Standalone**			
	QUARTER ENDED			YEAR ENDED
	30 June 2026	**31 March 2026**	**30 June 2025**	**31 March 2026**
	(Unaudited)	**(Refer note 1)**	**(Unaudited)**	**(Audited)**
Revenue from operations	5,129.42	13,305.64	3,732.17	31,337.61
Profit before tax	415.20	161.75	451.81	1,660.47
Profit after tax	330.94	95.73	376.32	1,243.60
Total comprehensive income	330.91	78.26	376.10	1,239.50

Place :- Raipur
Date :- 14th August 2026

For, Jinkushal Industries Limited

ABHINAV JAIN Digitally signed by ABHINAV JAIN Date: 2026.08.14 16:29:50 +05'30'

Abhinav Jain
(Managing Director & CEO)
(DIN:07811559)

7 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
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Refer note 1)	(Unaudited)	(Audited)
1	**Profit after tax (Rs. in Lakhs)**	330.94	95.73	376.32	1,243.60
2	**Earning per share (in Rs.) - Basic**	0.86	0.25	1.27	3.65
	Earning per share (in Rs.) - Diluted (not annualised except for year ended 31 March 2026	0.86	0.25	1.27	3.65
3	**Operating margin (%)** (Adjusted EBITDA# / Revenue from operations) # Adjusted EBITDA = Earnings before finance costs, tax expenses, depreciation and amortisation expenses (excluding other income).	5.40%	5.25%	9.74%	7.33%
4	**Net profit margin (%)** (Profit after tax / Revenue From Operations)	6.45%	0.72%	10.08%	3.97%
5	**Interest service coverage ratio (in times)** (EBIT/Finance costs) {EBIT = Earnings before finance costs, tax expenses, depreciation and amortisation expenses less depreciation and amortisation expenses}	3.91	2.22	2.74	4.35
6	**Debt service coverage ratio (in times)** (EBIT / (Debt payable within one year + Interest on debt less interest on lease liabilities)) {not annualised except for year ended 31 march 2026 }	*	0.03	*	0.21
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 2026}	*	*	*	0.44
8	**Debtors turnover ratio (in times)** (Revenue from operations /average trade receivable) {not annualised except for year ended 31 march 2026}	*	*	*	2.05
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 2026}	*	*	*	26.54
10	**Capital redemption reserve (Rs. in Lakhs)**	*	*	*	*
11	**Networth (Rs. in Lakhs)** (Networth is calculated as per the Companies Act, 2013)	*	16563.14	*	16563.14
12	**Debt-equity ratio (in times)** (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	*	0.61	*	0.61
13	**Current ratio (in times)** (Current assets / Current liabilities)	*	2.08	*	2.08
14	**Current liability ratio (in times)** (Current liabilities / total liabilities)	*	0.99	*	0.99
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.	*	0.32	*	0.32
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	-	-	-	-

For, Jinkushal Industries Limited

ABHINAV JAIN
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Date: 2026.08.14 16:29:50 +05'30'

Abhinav Jain
(Managing Director)
(DIN:07811559)

Place: Raipur
Date: 14th August 2026