JAYSHREE NIRMAN LIMITED

CIN : L45202WB1992PLC054157

Dated: 03RD November, 2026

To,
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata - 700 001.
Script Code- 020071

Sub: Outcome of the Board Meeting.

Dear Sir,

In a Meeting of Board of Directors of the Company held today, it has been decided, interalia as under:-

- The Board of Directors approved the Un-Audited Accounts for the quarter ended 30th September, 2026 which is attached herewith along with the Auditors Review Report thereon.

The Board Meeting commenced at 13:00 PM and Concluded at 14:30 PM

Thanking You,

Yours Faithfully,
For Jayshree Nirman Limited

Ankit Mahensaria
Director & CFO
DIN: 07334059

UDIN:	26058266KVXXOD7091
MRN/Name:	058266 / LODHA SANJAY
Firm Registration No.:	310064E - J JAIN & CO
Document Type:	Audit and Assurance Functions
Type of Audit:	Limited Review Reports
Date of Signing of Document:	03-11-2026
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Status:	Active

Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Financial Year	01-07-2026 - 30-09-2026		
2. PAN of the Assessee/ Auditee	AABCJ3200H		
3. Gross Turnover/Gross Receipts	107.45	(Thousands)	1,07,450
4. Any Comment/ Recommendation/ Adverse Comment	ASPER SHEET ATTACHED		
5. SHARE HOLDER FUND	2693343.63	(Thousands)	2,69,33,43,630
6. PROPERTY PLANT AND EQUIPMENT (AMOUNT IN THOUSAND)	1.14		

Document Description:	LIMITED REVIEW REPORT FOR MONTH OF JULY'26 TO SEP'26 2ND QRT FY 2026-27 PAN AABCJ3200H

Independent Auditor's Review Report on Quarterly and year to date unaudited financial results of the Jayshree Nirman Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended, for the quarter and six-month period ended September 30,2026

To
The Board of Directors
Jayshree Nirman Limited

We have reviewed the accompanying unaudited financial results of **Jayshree Nirman Limited** ("the Company") for the quarter and six months ended on September 30, 2026 and financial statement as on that date and cash flow for the half year ended September 30, 2026 ("the Statement") attached herewith, 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") .

1. The preparation of financial result is in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting "prescribed under Section 133 of the Company Act 2013 as amended read with relevant circulars is the responsibilities of the Company's Board of Director and has been approved by the Company's Board of Director. Our responsibility is to express opinion on this financial result based on our review.

2. We conducted our review on the result 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. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial result is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 standard 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. Accordingly, we do not express an audit opinion.

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

3. Based on our review conducted as above , nothing has come to our attention that cause us to believe that the accompanying unaudited financial results prepared in accordance with recognition and measurements principles laid down in applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J Jain & Company
Chartered Accountants
FRN no 310064E

SANJAY MAL LODHA

CA Sanjay Lodha
Partner
Membership No :058266
UDIN: 26058266KVXXOD7091
Place: Kolkata
Date: 3RD November, 2026

J JAIN & COMPANY * KOLKATA F.R.N. 310064E * Chartered Accountants

Fortuna Tower, 23A, Netaji Subhas Road, 11th Floor, Room no. 44, Kolkata 700 001 ho@jjainco.com
033-2230 2243 | 4001 5422 www.jjainco.com

JAYSHREE NIRMAN LIMITED

Balance Sheet as at 30 September, 2026
prepared in compliance with Indian Accounting Standards (Ind- AS)
(All amounts in ₹ 000s, except Per Equity Share data)

Particulars		As at 30.9.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS			
Non - Current Assets			
Property, Plant and Equipment & Intangible Assets		1.14	1.14
Financial Assets			
Investments		27,41,956.12	22,66,269.15
- Other Financial Assets		242.20	242.20
Current Assets			
Financial Assets			
- Trade Receivables		8,990.72	-
- Cash and Cash Equivalents		3,675.03	21,469.97
Other Current Assets		-	2.25
	Total Assets	**27,54,865.21**	**22,88,004.70**
EQUITY AND LIABILITIES			
Equity			
- Equity Share Capital		50,612.00	50,612.00
- Other Equity		26,42,731.63	22,24,354.84
Liabilities			
Non Current Liabilities			
- Provisions for Employee benefits		227.08	227.08
- Deffered Tax Liabilities(Net)		22,952.54	11,844.10
Current Liabilities			
Financial Liabilities			
- Trade Payables		564.75	789.36
- Other Financial Liabilities		29.89	86.78
Current tax Liabilities		37,739.61	5.50
Provision for Employee benefits		6.56	6.56
Other Current Liabilities		1.15	78.48
	Total Equity and Liabilities	**27,54,865.21**	**22,88,004.70**

Corporate information
part of the standalone financial statements

NOTES

1. The figures for the corresponding previous quarter have been regrouped/ reclassified wherever necessary to make them comparable.
2. The figures for the quarter ended 30th June 2026 represents the reviewed financials pertaining to the First Quarter of the Financial Year 2026-27
3. The figures for the quarter ended 30th September 2026 represents the reviewed financials pertaining to the second Quarter of the Financial Year 2026-27
4. The above results have been reveiwed by the Audit committee and taken on record by the Board of directors at its meeting held on 03rd November, 2026 These accounts have been subjected to review by the Statutory auditors as required.
5. There is no reportable segment as per Indian Accounting Standard 108.

By the Order of the Board
For Jayshree Nirman Limited

Ankit Mahensaria
AUTHORISED SIGNATORY
DIN: 07334059
DATED: 03/11/2026
PLACE: KOLKATA

JAYSHREE NIRMAN LTD. KOLKATA

J JAIN & COMPANY KOLKATA FRN. 310064E Chartered Accountants

JAYSHREE NIRMAN LIMITED

Statement of Unaudited results for Quarter ended 30th September, 2026
prepared in compliance with Indian Accounting Standards (Ind- AS)
(All amounts in ₹ 000s, except Per Equity Share data)

Particulars	3 months Ended (Unaudited) 30.9.2026	3 months Ended (unaudited) 30.06.2026	(Unaudited) 30.9.2025	6 months Ended (Unaudited) 30.9.2026	(Unaudited) 30.9.2025	Year Ended (Audited) 31.03.2026
Revenue from Operations	107.45	2,34,616.46	82,679.47	2,34,723.90	2,42,873.20	3,99,113.43
Other Income	7,194.41	4,465.65	4,953.23	11,660.06	5,242.37	18,318.95
Total Income	**7,301.86**	**2,39,082.10**	**87,632.70**	**2,46,383.96**	**2,48,115.57**	**4,17,432.38**
Expenditure						
Purchase of Stock in trade	-	2,32,539.52	83,100.48	2,32,539.52	2,43,048.22	3,96,763.40
Operating Expenses	(135.58)	266.34	140.46	130.76	281.06	47.53
Employee Benefit Expenses	90.00	135.00	102.00	225.00	252.00	854.50
Depreciation & Amortisation Expenses	-	-	-	-	1.72	1.72
Other Expenditure	2,977.64	8,250.49	3,311.58	11,228.13	7,326.77	14,334.25
Total Expenditure	**2,932.06**	**2,41,191.35**	**86,654.52**	**2,44,123.41**	**2,50,909.77**	**4,12,001.39**
Profit before tax	**4,369.80**	**(2,109.24)**	**978.18**	**2,260.56**	**(2,794.20)**	**5,430.99**
Income Tax charge (credit) to Profit or Loss	1,323.99	-	-	1,323.99	-	2,581.49
Deferred Tax charge (credit) to Profit or Loss	(534.76)	577.29	0.17	42.53	1.25	(62.50)
Income Tax for earlier years charge (credit) to Profit or Loss				-		(17.10)
Net Profit after Tax	**3,580.57**	**(2,686.54)**	**978.01**	**894.03**	**-2,795.45**	**2,929.10**
Other Comprehensive Income after Tax						
Changes in Fair Value Gain (loss) as well as Gain (loss) on sale of Equity Instruments	46,631.07	4,48,638.30	(2,73,801.11)	4,95,269.37	(2,35,025.25)	(10,70,188.29)
Changes in Fair Value Gain (loss) on Defined Benefit Obligation	-	-	-	-	-	23.86
Tax charge (credit) relating to items that will not be reclassified to Profit or Loss	13,097.09	64,689.53	(38,493.15)	77,786.61	(40,830.04)	(1,54,099.80)
Total Other Comprehensive Income	**33,533.99**	**3,83,948.77**	**(2,35,307.96)**	**4,17,482.76**	**(1,94,195.21)**	**(9,16,064.64)**
Total Comprehensive Income for the period	**37,114.56**	**3,81,262.24**	**(2,34,329.95)**	**4,18,376.79**	**(1,96,990.66)**	**(9,13,135.54)**
Paid-up Equity Share Capital Face value Rs. 10 each	50,612.00	50,612.00	50,612.00	50,612.00	50,612.00	50,612.00
Other Equity as on date	26,42,731.63	26,05,617.08	29,40,517.52	26,42,731.63	29,40,517.52	22,24,354.84
Earnings per equity share (Nominal value per share` 10/-) Basic and Diluted	0.71	(0.53)	0.20	0.18	-0.55	0.58

NOTES

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4. The above results have been reveiwed by the Audit committee and taken on record by the Board of directors at its meeting held on 03rd November, 2026
These accounts have been subjected to review by the Statutory auditors as required.
5. There is no reportable segment as per Indian Accounting Standard 108.

By the Order of the Board
For Jayshree Nirman Limited

Ankit Mahensaria
AUTHORISED SIGNATORY
DIN: 07334059
DATED: 03/11/2026
PLACE: KOLKATA

JAYSHREE NIRMAN LTD. KOLKATA

J JAIN & COMPANY Chartered Accountants KOLKATA F.R.N. 310064E

JAYSHREE NIRMAN LIMITED

STATEMENT OF CASH FLOWS THE YEAR ENDED 30TH SEPTEMBER, 2026

Particulars	As at 30th September 2026 ₹ in '000	As at 30th September 2025 ₹ in '000
I. Cash flow form operating activities		
Net profit before tax	2,260.56	(2,794.20)
Adjustments for:		
Depreciation and amortisation expenses		1.72
Profit on sale of Liquid Mutual Funds	(3,450.22)	(3.74)
Profit on fair valuation of Liquid Mutual Funds	(2,459.91)	-
Interest Income	-	(504.70)
Dividend Income	**(5,749.93)**	**(4,733.93)**
Operating profit before working capital adjustments	**(9,399.50)**	**(8,034.85)**
(Increase)/Decrease in Trade receivables	(8,990.72)	(26,254.94)
(Increase)/Decrease in Loans	-	-
(Increase)/Decrease in Other Current Assets	2.25	1,587.40
Increase/(Decrease) in Trade Payables	(224.61)	38.35
Increase/(Decrease) Other Current Liabilities	(77.33)	123.14
Increase/(Decrease) Other Financial Liabilities	(56.89)	-
Cash generated / (used) from operating activities	(18,746.81)	(32,540.90)
Direct taxes paid	-	-
Cash flow before adjustment of extra ordinary items	(18,746.81)	(32,540.90)
Net cash inflow / (outflow) from operating activities (A)	(18,746.81)	(32,540.90)
II. Cash flow from investing activities		
Dividend income received	5,749.93	4,733.93
Repayment of Loan	-	9,043.48
Purchase of Investments	(22,78,791.66)	(10,94,687.64)
Sale of Investments	23,04,289.03	11,09,505.15
Income Tax Paid	(30,295.44)	(13,875.07)
Net cash flows from / (used) from Investing activities (B)	951.87	14,719.85
III. Cash flow from financing activities		
Proceeds from/ repayment of long term borrowings	-	-
Net cash flows from / (used) from Financing activities (C)	-	-
	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(17,794.94)	(17,821.06)
Opening cash and cash equivalents	21,469.97	18,714.90
Closing cash and cash equivalents	3,675.03	893.85

Cash & Cash Equivalent at the end of the year consist of:

Particulars	**As on 31.03.26**	**As on 31.03.25**
a) Cash in Hand	44.99	44.99
b) Cash with Schedule Banks	3,630.04	-
In Current Accounts	-	848.86
c) Fixed Deposit	-	-
	3,675.03	893.85

Notes:

1) The above Cash Flow Statement has been prepared under the " Indirect Method" as set out in the Indian Accounting Standard -7 on Cash Flow Statement.

As per our report of even date attached

NOTES

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J JAIN & COMPANY KOLKATA F.R.N. 310064E Chartered Accountants

JAYSHREE NIRMAN LIMITED
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Email ID: jayshreenirmanlimited@gmail.com
CIN : L45202WB1992PLC054157