Jagatjit Industries Limited

4th Floor, Bhandari House 91, Nehru Place, New Delhi - 110019

Tel: +91 11 26432641 /42

Fax: +91 11 41618524 / 26441850



05th December, 2025

The BSE Limited Department of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai- 400 001

> Sub : Integrated Filing (Financial) for the quarter and half year ended on $30^{\rm th}$ September, 2025 - Scrip Code No. 507155

- 1. Regulation 30: Outcome of the Board Meeting and disclosure of material events under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
- 2. Regulation 33: Unaudited Financial Results of the Company (both standalone and consolidated) for the quarter and half year ended on 30th September, 2025

Dear Sir/Madam,

In continuation to our disclosure(s) dated 14th November, 2025 and 2nd December, 2025, we wish to inform you that pursuant to applicable provisions of SEBI LODR Regulations, the Board of Directors at their meeting held today i.e. 5th December, 2025 inter alia, considered and approved the Unaudited, Standalone and Consolidated, Financial Results of the Company for the quarter and half year ended on 30th September, 2025.

Copy of the aforesaid results along-with Limited Review Report issued by M/s V P Jain & Associates, Chartered Accountants, Statutory Auditors of the Company are enclosed herewith.

The financial results will be published in the newspaper in terms of Regulation 47 of the SEBI Listing Regulations and the results in prescribed format will be uploaded on the website of the Company at www.jagatjit.com.

The Board meeting commenced at 2.00 P.M. and concluded at 2.55 P.M. You are requested to kindly take the above information on records.

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New Delh

Yours faithfully,

For Jagatjit Industries Limited

Roopesh Kumar

Company Secretary & Compliance Officer

ICSI M No.F10058

Encl: as above

Regd. office: P.O. Jagatjit Nagar-144802, Distt. Kapurthala (Punjab)

Corporate Identity Number: L15520PB1944PLC001970

Phone: (0181) 2783112 Fax: (0181) 2783118 E-mail: jil@jagatjit.com; Website: www.jagatjit.com

V.P.JAIN & ASSOCIATES

Chartered Accountants
Ambika Bhawan, F-1, First Floor,
4658-A/21, Ansari Road, Darya Ganj, New Delhi – 110002
Phone: 9650992753

email id-info1vpj@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To
The Board of Directors of Jagatjit Industries Ltd
4th Floor, Bhandari House, Nehru Place
New Delhi-110019

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results along with the notes thereon, of Jagatjit Industries Limited, ("the Company") for the quarter and six months ended September2025 ("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.
- 2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared substantially in accordance with the recognition and measurement principles laid down in the 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 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 of interim financial information consists of making inquiries, primarily of 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 Standard on Auditing specified under section 143(10) of the companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 above and read with the notes accompanying the Statement, nothing has come to our attention that causes us to believe that the accompanying Statement prepared substantially in accordance with the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

for V P Jain & Associates

Chartered Accountants

Firm's registration number: 015260N

Sarthak Madaan

Partner

Membership number: 547131



Place: New Delhi Date: 05.12.2025

UDIN: 25547131BMOVBY7423



Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab) Corporate Identity Number : L15520PB1944PLC001970 Phones: (0181) 2783117 Fax: (0181) 2783118 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

S. No.	UNAUDITED STANDALONE FINANCIAL RESULTS FOR T Particulars		Quarter Ended	S CAN BE	Half Yea	r Ended	Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Revenue from operations (Gross of excise duty)	9,921	12,477	17,794	22,398	33,159	64,22
	(b) Other income	390	574	434	964	886	2,809
	Total income	10,311	13,051	18,228	23,362	34,045	67,034
2	Expenses						
	(a) Cost of materials consumed	4,231	6,427	8,696	10,658	16,277	31,869
	(b) Purchase of stock in trade	219	339	289	558	676	1,347
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	441	(38)	459	403	272	527
	(d) Excise duty	3,460	3,449	4,076	6,909	7,415	15,075
	(e) Employee benefits expense	1,313	1,392	1,922	2,705	3,757	7,102
	(f) Finance cost	1,234	675	699	1,909	1,363	2,802
	(g) Depreciation and amortisation expense	505	249	234	754	465	927
	(h) Other expenses	1,693	1,541	2,644	3,234	5,037	9,690
,	Total expenses	13,096	14,034	19,019	27,130	35,262	69,339
- 11	Profit/(Loss) before exceptional Items and taxes (1-2)	(2,785)	(983)	(791)	(3,768)	(1,217)	(2,305
4	Exceptional Items	-		-		-	
5	Profit/(Loss) before tax (3-4)	(2,785)	(983)	(791)	(3,768)	(1,217)	(2,305
6	Tax expense	, , ,	` 1	(,,,,	(-,,	(,,=.,,	(=,000
	Income tax adjustment related to earlier years		_	_			
7	Net Profit/(Loss) after tax (5±6) from continuing operations	(2,785)	(983)	(791)	(3,768)	(1,217)	(2,305)
	• • • • • • • • • • • • • • • • • • • •	(2), 50)	(555)	(131)	(3,700)	(1,217)	(2,305)
8	Net Profit/(Loss) from discontinued operations	(2)	(4)	(7)	(6)	(12)	(23)
					`	` ′	\—- <i>\</i>
9	Net Profit/(Loss) after tax	(2,787)	(987)	(798)	(3,774)	(1,229)	(2,328)
10	Other Comprehensive Income / (Loss)						
	Fair value changes on Equity Instruments	1			. 1		
- 1	Re-measurement gains/(losses) on defined benefit plans		1	(1)	1	(1)	(1)
- 1	to modeliam gains (losses) on defined benefit plans	2	2	35	4	71	9
11	Total Comprehensive Income for the period	(2.795)	3	34	5 (0.700)	70	8
	Total Completions income for the period	(2,785)	(984)	(764)	(3,769)	(1,159)	(2,320)
12	Paid-up Equity Share Capital (Face Value of the Share is Rs.10/- each)	4,678	4,678	4,678	4.670	4 670	4.070
- 1	Other Equity (excluding revaluation reserves)	4,070	4,076	4,076	4,678	4,678	4,678
- 1						- 1	(23,842)
- 1	Earnings per share (for continuing operations)						
	(of Rs. 10/- each) (not annualised for the quarter):						
- 1	a) Basic	(5.95)	(2.10)	(1.69)	(8.05)	(2.60)	(4.93)
(b) Diluted	(5.95)	(2.10)	(1.67)	(8.05)	(2.58)	(4.88)
a ::	Tamingo parabase (for dispositioned and the same		. 1	`]	` 1	,	()
- 1	Earnings per share (for discontinued operations)		1				
	(of Rs. 10/- each) (not annualised for the quarter):			1			1
- (0	a) Basic	(0.01)	(0.01)	(0.01)	(0.01)	(0.03)	(0.05)
(b) Diluted	(0.01)	(0.01)	(0.01)	(0.01)	(0.03)	(0.05)
liii	Earnings per share	(/	(5.0.7)	(0.0.7)	(0.01)	(0.00)	(0.00)
	(of Rs. 10/- each) (not annualised for the quarter):						
(a) Basic	(5.96)	(2.11)	(1.70)	(8.06)	(2.63)	(4.98)
	b) Diluted	(5.96)	(2.11)	(1.68)	(8.06)	(2.61)	(4.93)





- The unaudited standalone financial results of the Company for the quarter and six months ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 05.12.2025. The statutory auditors have carried out limited review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 and expressed an unmodified report on these results.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- Other income includes write back of earlier year security deposits and interest payable thereon amounting to Rs 387 lakhs as considered no longer payable.
- 4 Contingent Liabilities Claims against the company not acknowledged as debts Rs 1252 Lakhs as on 30.09.2025 as certified by the management.
- During the financial year 2017-18, the Company entered into an agreement of sale for development and disposal thereafter a part of leasehold land of Glass division at Sahibabad due to discontinuity of operations. In pursuance of the said agreement as amended from time to time, the Company has received a sum of Rs 8762 Lakhs towards part performance of the agreement. The approval from UPSIDA has been received for sub division of the plots. The revenue of the same will be recognized at the time of completion of performance and transfer/ sales of plots.
- Provision for Bonus, Gratuity, leave encashment and Leave travel allowance are made proportionately on the basis of annualized figure of FY 2024-25.
- 7 Closing inventory in terms of quantity & value of Rs 4655 Lakhs as on 30.09.2025 have been certified by the Management.
- Information regarding MSME suppliers is given to the extent such parties have been identified on the basis of information available with the Company. Interest, if any, will be provided at the year end.
- Provision for doubtful trade receivables, loan & advances, non-moving, slow-moving inventories & trade payable, if any, will be recognized/ written back at the end of the financial year.
- The accounts of the company have been prepared on going concern basis. However, during the half year ended 30.09.2025, revenue from operations registered a significant decrease as compared to the corresponding period half year ended 30.09.2024 resulting in significant increase in Loss. The negative net worth of the company has increased. The Company's ability to continue as going concern is dependent upon the further increased revenue from operations, gross margin and reduction in finance cost. The management is hopeful of increasing the revenues further through the continuous running of 200KL Ethanol plant in the subsequent quarters and improving the working capital through induction of funds by monetising the surplus assets of the company and also through significant promoters contribution. Therefore, no material uncertainty exists on the company's ability to continue as a going concern.
- As per Ind AS 108, operating segment is a component of the company that engages in the business activities whose operating activities are regularly reviewed by the Company's Chief Operating Decision Maker (CODM) to make decision about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Accordingly, the Company has identified its operating segments as below:
 - (a) Beverages: Segment includes manufacturing and supply of Grain Based Extra Natural Alcohol, bottled Indian Made Foreign Liquor, Country Liquor, Industrial Alcohol and Sanitizer.
 - (b) Food: Segment includes manufacturing and supplies of food products.
 - (c) Others: Segment includes trading of petroleum products.
 - The Company's CODM does not review assets and liabilities for each operating segment separately, hence segment disclosures relating to total assets and liabilities have not been furnished.
- 12 Figures for the previous reporting period have been regrouped/reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification/disclosure.

FOR AND ON BEHALF OF JAGATJIT INDUSTRIES LTD

Associate Associ

New Delhi

RAVI MANCHANDA MANAGING DIRECTOR DIN: 00152760

Date: 05.12.2025 Place: New Delhi



Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab)
Corporate Identity Number : L15520PB1944PLC001970
Phones: (0181) 2783117 Fax: (0181) 2783118 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

	UNAUDITED STANDALONE BALANCE SHEET AS AT SEPT	EMBER 30, 2025	(NS. III LANIS
S. No.		As at 30.09.2025	As at 31.03.202
		Unaudited	Audite
A 1	ASSETS		
1	Non-current assets		
	Property, plant and equipment	54,843	35,75
	Capital work in progress	177	19,07
	Right-of-use assets	429	-
	Investment properties	1,593	1,61
	Financial assets		
	- Investments	28	2
	- Trade receivable	836	69
	- loans	138	12
	-Other financial assets	946	96
	Other non-current assets	405	44
	Total non-current assets	59,395	58,69
2	Current assets		
	Inventories	4,655	5,03
	Financial assets		
	- Trade receivables	1,898	2,113
	- Loans	24	48
- 1	- Cash and cash equivalents	69	25
	- Bank balances other than above	83	53
	- Other Financial assets	266	323
	Other current assets	4,878	4,575
	Assets classified as held for sale	908	908
]	Total current assets	12,781	13,086
	Total Assets	72,176	71,784
_			
В	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	4,678	4,678
	Other equity	(3,140)	626
	Total equity	1,538	5,304
2	Non-current liabilities		•
- 1	Financial liabilities		
- 1	- Borrowings	37,114	37,982
	- Lease liability	367	
- 1	- Other financial liabilities	2,905	3,454
- 1	Provisions	1,816	1,816
	Other non current liabilities	1,319	1,260
- 1	Total non-current liabilities	43,521	44,512
3	Current liabilities		
	Financial liabilities		
- 1	- Borrowings	3,008	2,119
	- Lease liability	80	-
	- Trade payables	1	
	Outstanding dues of Micro enterprises and Small enterprises	405	251
	Outstanding dues of other than Micro enterprises and Small enterprises	8,882	8,233
	- Other financial liabilities	4,289	3,377
	Provisions	221	357
	Other current liabilities	10,232	7,631
	Total current liabilities	27,117	21,968
- 13	Total equity and liabilities	72,176	71,784









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	Unaudited Standalone Cash Flow Statement for the Year	ended September 30, 2	025
	Particulars	For the half year	For the year ended
		ended September 30	March 31, 2025
<u> </u>		Audited	Audited
A.	Cash flow from operating activities:		
ı	Net profit/ (loss) for the period after tax	(3,774)	(2,328)
	Adjustments for:	,,,,,,	44.000
	Rent from investment properties	(324)	(1,226)
ı	Fair valuation of investments	(1)	-
	Employee Stock option expenses Depreciation	1	90
	Interest expense	754	927
	Interest expense	1,909	2,802
	(Profit)/Loss on sale of properties, plant and equipment (net)	(18)	(93)
	Bad debts/advances/stock written off	- 1	48 311
	Allowance for expected credit loss	-	462
	Provision for obsolete/damaged inventory	-	402
	Liability/provisions no longer required written back	(391)	(1,304)
	Provision for Gratuity & Leave Encashment & others	(136)	
	Operating profit before working capital changes	(1,980)	(99) (405)
	operating profit solote working dapital dilanges	(1,500)	(405)
	Changes in working capital		
	Trade receivables	75	1,303
	Other financial assets and other assets	94	(2,960)
	Inventories	382	1,241
	Trade payables	802	669
	Financial liabilities, other liabilities and provisions	79	(382)
	Cash generated from operations	(548)	(534)
	Taxes (Paid)/ Received (Net of TDS)	(0.0)	(00.7)
	Net cash generated from operating activities (A)	(548)	(534)
		()	(33.7)
В.	Cash flow from investing activities:		
	Purchase of property, plant and equipment including capital work-in-		
	progress and capital advances	(738)	(15,005)
	Advances against assets held for sale	2,975	436
	Proceeds from sale of property, plant and equipment	-	33
	Realisation of Loan/(Loan to subsidiaries & Associate)	0	(6)
	Interest received (Revenue)	18	93
	Income from investment properties	324	1,226
	Release/(Addition) of cash (from)/for restrictive use	(45)	3,252
	Net Cash generated/(used) from investing activities (B)	2,534	(9,971)
C.	Cash flow from financing activities:		
	Net Loans (repaid) / taken	21	13,094
	Payment of lease liability	(33)	-
	Proceeds from issue of Equity Shares (ESOP)	-	12
	Interest paid	(1,934)	(2,643)
	Net cash used in financing activities (C)	(1,946)	10,463
	Net increase/ (decrease) in cash & cash equivalents (A + B + C)	40	(42)
	Cash and cash equivalents at the beginning of the year	29	71
	Cash and cash equivalents at the beginning of the year	69	71 29
	vaon admiratoring at the end of the leaf	09	29
	Cash & cash equivalents comprises of		
	Cash, cheques & drafts (in hand) and remittances in transit	43	15
	Balance with scheduled banks	26	14
		69	29
_		09	29





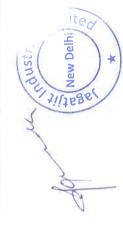


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Standalone S	standaione segment wise Kevenue & Results	venue & Result	S			
		Quarter Ended	1555 - A	Half ye	Half year Ended	Year Ended
Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (Sales and other operating income)						
A. Beverages	8,562	11,162	13,403	19,724	24.917	52 455
B. Food	552	980	4,074	1,532	7,540	10.458
C. Others	253	335	317	588	702	1,312
D. Eulanol	554	0	0	554		0
lotal Segment Revenue	9,921	12,477	17,794	22,398	33,159	64,225
2. Segment Results						
A. Beverages	(519)	(83)	(168)	(602)	89	164
B. Food	(271)	(140)	528	(411)	922	1,502
C. Others	(1)	2	10	1	10	
D. Ethanol	(358)			(358)	0	0
I otal Segment Results	(1,149)	(221)	370	(1,370)	1,021	1,675
(Less)		,				
	1,234	675	669	1,909	1,363	2,802
Less : Other un-allocable expense net of un-allocable income	400	84	428	484	802	1,170
Total Profit/(Loss) Before Tax from continuing operations	(2,783)	(086)	(757)	(3.763)	(1 147)	(700 6)
Total Profit/(Loss) Before Tax from discontinuing operations	(2)	(4)	(2)	(9)	(12)	(2,237)
Total Profit/(Loss) Before Tax	(2,785)	(984)	(764)	(3,769)	(1)	(2,320)





V.P.JAIN & ASSOCIATES

Chartered Accountants
AmbikaBhawan, F-1, First Floor,
4658-A/21, Ansari Road, Darya Ganj, New Delhi – 110002

Phone: 9650992753 Email id: info1vpj@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To
The Board of Directors,
Jagatjit Industries Limited,
4TH Floor, Bhandari House, Nehru Place
New Delhi- 110019

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Jagatjit Industries Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiary together refer to as "the Group"), for the quarter and six months ended September2025 ("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, has been prepared substantially in accordance with the recognition and measurement principles laid down in the 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 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 of interim financial information consists of making inquiries, primarily of 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 Standard on Auditing specified under section 143(10) of the companies Act, 2013 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.

- 4. Based on our review conducted as stated paragraph 3 above read with the notes accompanying the Statement and based on consideration of the review report of other auditors refer to paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared substantially in accordance with the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. The statement includes the results of the Parent and the following entities:

Subsidiary Companies

- (a) JIL Trading Pvt. Ltd.
- (b) S.R.K. Investment Pvt. Ltd.
- (c) Sea Bird Securities Pvt. Ltd.
- (d) L.P. Investments Ltd.
- (e) Natwar Liquors Pvt. Ltd.
- 6. We did not review the financial results and other financial information of its subsidiaries (listed in paragraph 5), whose unaudited interim financial results reflect a total revenues of Rs. NIL for the six months ended 30.09.2025, total net loss after tax / Total comprehensive loss of Rs. 8 Lakhs for the six months ended 30.09.2025 and total assets of Rs 94 Lakhs as included in the Statement.

The independent auditor's reports on interim financial results of these subsidiaries have been furnished to us by the management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in the respect of these subsidiaries, is based solely on the report of other auditors and procedures performed by us as stated in paragraph 3 above.



Our conclusion on the Statement in respect of matter stated above is not modified with respect to our reliance on the work done and the report of the other auditors.

For V.P. Jain & Associates

Chartered Accountants (FRN: 015260N)

(CA Sarthak Madaan)

Partner

(Membership No. 547131)

Place: New Delhi Date: 05.12.2025

UDIN: 25547131BMOVBZ1501





Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab) Corporate Identity Number: L15520PB1944PLC001970 Phones: (0181) 2783117 Fax: (0181) 2783118 E-mail: Jil @jagatjit.com Website: www. Jagatjit.com

(a) (b) Tot (c) (c) (d) (e) (f) (g) (h) Tot 3 Pro 6 Tax 7 Net 8 Net 10 Other Fare	come from operations Revenue from operations (Gross of excise duty) Other income stal income step income of the company of t	30.09.2025 Unaudited 9,921 390 10,311 4,231 219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789) - (2,789)	Quarter Ended 30.06.2025 Unaudited 12,477 574 13,051 6,427 339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	30.09.2024 Unaudited 17,794 434 18,228 8,696 289 459 4,076 1,922 699 234 2,644 19,019 (791)	30.99.2025 Unaudited 22,398 964 23,362 10,658 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	ar ended 30.09.2024 Unaudited 33,159 886 34,045 16,277 676 272 7,415 3,757 1,363 465 5,038 35,263 (1,218)	Year Ended 31.03.2025 Audited 64,225 2,809 67,034 31,869 1,347 527 15,075 7,102 2,816 927 9,893 69,356 (2,322)
(a) (b) Tot (a) (c) (d) (e) (f) (g) (h) Tot 3 Pro 6 Tax 7 Net 8 Net 9 Net 10 Other Re	Other income stal income spenses Cost of materials consumed Purchase of stock in trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses stal expenses ofiti(Loss) before exceptional items and taxes (1-2) ceptional Items ofiti(Loss) before tax (3-4) x expenses income tax adjustment related to earlier years t Profiti(Loss) after tax (5±6) from continuing operations	Unaudited 9,921 390 10,311 4,231 219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789) - (2,789)	12,477 574 13,051 6,427 339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	Unaudited 17,794 434 18,228 8,696 289 4,076 1,922 699 234 2,644 19,019 (791)	22,398 964 23,362 10,658 558 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	Unaudited 33,159 886 34,045 16,277 676 272 7,415 3,757 1,363 465 5,038 35,263	Audited 64,225 2,809 67,034 31,869 1,347 527 15,075 7,102 2,816 927 9,693 69,356
(a) (b) Tot (a) (c) (d) (e) (f) (g) (h) Tot 3 Pro 6 Tax 7 Net 8 Net 9 Net 10 Other Re	Other income stal income spenses Cost of materials consumed Purchase of stock in trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses stal expenses ofiti(Loss) before exceptional items and taxes (1-2) ceptional Items ofiti(Loss) before tax (3-4) x expenses income tax adjustment related to earlier years t Profiti(Loss) after tax (5±6) from continuing operations	9,921 390 10,311 4,231 219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789)	12,477 574 13,051 6,427 339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	17,794 434 18,228 8,696 289 459 4,076 1,922 699 234 2,644 19,019 (791)	22,398 964 23,362 10,658 558 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	33,159 886 34,045 16,277 676 272 7,415 3,757 1,363 465 5,038 35,263	64,225 2,809 67,034 31,869 1,347 527 15,075 7,102 2,816 927 9,693 69,356
(a) (b) Tot (a) (c) (d) (e) (f) (g) (h) Tot 3 Pro 6 Tax 7 Net 8 Net 9 Net 10 Other Re	Other income stal income spenses Cost of materials consumed Purchase of stock in trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses stal expenses ofiti(Loss) before exceptional items and taxes (1-2) ceptional Items ofiti(Loss) before tax (3-4) x expenses income tax adjustment related to earlier years t Profiti(Loss) after tax (5±6) from continuing operations	390 10,311 4,231 219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789)	574 13,051 6,427 339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	434 18,228 8,696 289 459 4,076 1,922 699 234 2,644 19,019 (791)	964 23,362 10,658 558 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	886 34,045 16,277 676 272 7,415 3,757 1,363 465 5,038 35,263	2,809 67,034 31,869 1,347 527 15,075 7,102 2,816 927 9,693 69,356
(b) Tot Exp (a) (b) (c) (d) (e) (f) (g) (h) Tot 3 Pro 6 Tax 7 Net 8 Net 9 Net 10 Other Fare	Other income spenses Cost of materials consumed Purchase of stock in trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses stal expenses offt/(Loss) before exceptional items and taxes (1-2) ceptional Items offt/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	390 10,311 4,231 219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789)	574 13,051 6,427 339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	434 18,228 8,696 289 459 4,076 1,922 699 234 2,644 19,019 (791)	964 23,362 10,658 558 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	886 34,045 16,277 676 272 7,415 3,757 1,363 465 5,038 35,263	2,809 67,034 31,869 1,347 527 15,075 7,102 2,816 927 9,693 69,356
2 Exp (a) (b) (c) (c) (d) (e) (f) (g) (h) Toti 3 Prov 4 Exc 5 Prov 6 Tax 7 Net 8 Net 9 Net 10 Other Fa	tal income spenses Cost of materials consumed Purchase of stock in trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses tal expenses offit/(Loss) before exceptional items and taxes (1-2) ceptional Items offit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	10,311 4,231 219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789)	13,051 6,427 339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	18,228 8,696 289 459 4,076 1,922 699 234 2,644 19,019 (791)	23,362 10,658 558 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	34,045 16,277 676 272 7,415 3,757 1,363 465 5,038 35,263	31,869 1,347 527 15,075 7,102 2,816 927 9,893 69,356
2 Exp (a) (b) (c) (d) (e) (f) (g) (h) Totata 3 Prov 4 Exc 5 Prov 6 Tax 7 Net 8 Net 9 Net 10 Other	cost of materials consumed Purchase of stock in trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses tal expenses offit/(Loss) before exceptional items and taxes (1-2) ceptional items offit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	4,231 219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789)	6,427 339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	8,696 289 459 4,076 1,922 699 234 2,644 19,019 (791)	10,658 558 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	16,277 676 272 7,415 3,757 1,363 465 5,038 35,263	31,869 1,347 527 15,075 7,102 2,816 927 9,893 69,356
(a) (b) (c) (d) (e) (f) (g) (h) Tota 3 Proof 5 Proof 6 Tax 7 Net 8 Net 9 Net 10 Other Fare	Cost of materials consumed Purchase of stock in trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses tal expenses offit/(Loss) before exceptional items and taxes (1-2) ceptional items offit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789)	339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	289 459 4,076 1,922 699 234 2,644 19,019 (791)	558 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	676 272 7,415 3,757 1,363 465 5,038 35,263	1,347 527 15,075 7,102 2,816 927 9,693
(b) (c) (d) (e) (f) (g) (h) Tota 3 Proto 5 Prot 6 Tax 7 Net 8 Net 10 Other Fare	Purchase of stock in trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses tal expenses offt/(Loss) before exceptional items and taxes (1-2) ceptional Items offt/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	219 441 3,460 1,313 1,238 505 1,693 13,100 (2,789)	339 (38) 3,449 1,392 678 249 1,541 14,037 (986)	289 459 4,076 1,922 699 234 2,644 19,019 (791)	558 403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	676 272 7,415 3,757 1,363 465 5,038 35,263	1,347 527 15,075 7,102 2,816 927 9,693
(c) (d) (e) (f) (g) (h) Tot: 3 Prov 5 Prot Tax 7 Net: 8 Net: 9 Net: 10 Other Fare	Changes in inventories of finished goods, work-in-progress and stock-in-trade Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses tal expenses ofit/(Loss) before exceptional items and taxes (1-2) ceptional items ofit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	441 3,460 1,313 1,238 505 1,693 13,100 (2,789)	(38) 3,449 1,392 678 249 1,541 14,037 (986)	459 4,076 1,922 699 234 2,644 19,019 (791)	403 6,909 2,705 1,916 754 3,234 27,137 (3,775)	272 7,415 3,757 1,363 465 5,038 35,263	527 15,075 7,102 2,816 927 9,693 69,356
(d) (e) (f) (g) (h) Tot: 3 Prov 4 Exc: 5 Prot Tax 7 Net: 8 Net: 9 Net: 10 Other Fare	Excise duty Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses tal expenses ofit/(Loss) before exceptional items and taxes (1-2) ceptional items ofit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	3,460 1,313 1,238 505 1,693 13,100 (2,789)	3,449 1,392 678 249 1,541 14,037 (986)	4,076 1,922 699 234 2,644 19,019 (791)	6,909 2,705 1,916 754 3,234 27,137 (3,775)	7,415 3,757 1,363 465 5,038 35,263	15,075 7,102 2,816 927 9,693 69,356
(e) (f) (g) (h) Totr Totr 3 Pro' 4 Exco 5 Pro' 6 Tax 7 Net 8 Net 10 Other Fa Re	Employee benefits expense Finance cost Depreciation and amortisation expense Other expenses tal expenses ofit/(Loss) before exceptional items and taxes (1-2) ceptional items ofit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	1,313 1,238 505 1,693 13,100 (2,789)	1,392 678 249 1,541 14,037 (986)	1,922 699 234 2,644 19,019 (791)	2,705 1,916 754 3,234 27,137 (3,775)	3,757 1,363 465 5,038 35,263	7,102 2,816 927 9,693 69,356
(f) (g) (h) Totr Totr Totr Totr Totr Totr Totr Totr	Finance cost Depreciation and amortisation expense Other expenses tal expenses ofit/(Loss) before exceptional items and taxes (1-2) ceptional items ofit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	1,238 505 1,693 13,100 (2,789)	678 249 1,541 14,037 (986)	699 234 2,644 19,019 (791)	1,916 754 3,234 27,137 (3,775)	1,363 465 5,038 35,263	2,816 927 9,693 69,356
(g) (h) Tot: 3 Pro 4 Exc 5 Pro 6 Tax 7 Net 8 Net 9 Net 10 Other Fa	Depreciation and amortisation expense Other expenses tal expenses offit/(Loss) before exceptional items and taxes (1-2) ceptional Items offit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	505 1,693 13,100 (2,789) - (2,789)	249 1,541 14,037 (986)	234 2,644 19,019 (791)	754 3,234 27,137 (3,775)	465 5,038 35,263	927 9,693 69,356
(h) Tot: 3 Pro 4 Exc 5 Pro 6 Tax 7 Net 8 Net 9 Net 10 Other Fa	Other expenses tal expenses ofit/(Loss) before exceptional items and taxes (1-2) ceptional Items ofit/(Loss) before tax (3-4) x expense income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	1,693 13,100 (2,789) - (2,789)	1,541 14,037 (986)	2,644 19,019 (791)	3,234 27,137 (3,775)	5,038 35,263	9,693 69,356
3 Pro 4 Exco 5 Pro 6 Tax 7 Net 8 Net 9 Net 10 Other	tal expenses ofit/(Loss) before exceptional items and taxes (1-2) ceptional Items ofit/(Loss) before tax (3-4) x expense income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	13,100 (2,789) - (2,789)	14,037 (986)	19,019 (791)	27,137 (3,775)	35,263	69,356
3 Prov 4 Except 5 Prov 6 Tax 7 Net 8 Net 9 Net 10 Other	ofit/(Loss) before exceptional items and taxes (1-2) ceptional items ofit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	(2,789) - (2,789)	(986)	(791) -	(3,775)		
4 Exc. 5 Proi 6 Tax 7 Net 8 Net 9 Net 10 Other	ceptional Items offit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	(2,789)		-		(1,218)	(2,322)
5 Proi 6 Tax 7 Net 8 Net 9 Net 10 Other Re	ofit/(Loss) before tax (3-4) x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations		(986)	- (791)			
6 Tax 7 Net 8 Net 9 Net 10 Other	x expense Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations		(986)	(791)		4 71	-
7 Net 8 Net 9 Net 10 Other	Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations		` ~	, 7	(3,775)	(1,218)	(2,322)
7 Net 8 Net 9 Net 10 Other	Income tax adjustment related to earlier years t Profit/(Loss) after tax (5±6) from continuing operations	(2.789)	- 1		, */	1	(-r- 2=)
8 Net 9 Net 10 Other	t Profit/(Loss) after tax (5±6) from continuing operations	(2.789)				_11	
8 Net 9 Net 10 Other			(986)	(791)	(3,775)	(1,218)	(2,322)
9 Net 10 Other	t Drofit/I gray) from discontinued exerctions	(2).00)	(455)	(101)	(0,7.0)	(1,2.10)	(2,022)
10 Other	t Profit/(Loss) from discontinued operations	(2)	(4)	(7)	(6)	(12)	(23)
Fa Re	t Profit/(Loss) after tax	(2,791)	(990)	(798)	(3,781)	(1,230)	(2,345)
Fa Re			, ,	1	(-,,	(,,,,,	100000
Re	ner Comprehensive Income/(Loss)				- 1		
	air value changes on Equity Instruments		1	(1)	1	(1)	(1)
Ta	te-measurement gains/(losses) on defined benefit plans	2	2	35	4	71	9
	ax impact on re-measurement gains/(losses) on defined benefit plans			-		-	
11 Tota	tal Comprehensive income for the period	2 (0.700)	3 (007)	34	5	70	8
11 1100	an comprehensive income for the period	(2,789)	(987)	(764)	(3,776)	(1,160)	(2,337)
12 Net	t Profit / (Loss) for the period attributable to						
	uity Shareholders of the Parent	(2,791)	(990)	(798)	(3,781)	(1,230)	(2,345)
	n-controlling Interest	(2,701)	(000)	(750)	(0,701)	(1,200)	(2,040)
	-	(2,791)	(990)	(798)	(3,781)	(1,230)	(2,345)
13 Othe	er Comprehensive Income/(Loss) for the period attributable to	(2,117)	(000)	(1.00)	(0,101)	(1,250)	(2,070)
	uity Shareholders of the Parent	2	3	34	5	70	8
Non-	n-controlling Interest	-					
		2	3	34	5	70	8
14 Tota	al Comprehensive Income/(Loss) for the period attributable to						
Equi	sity Shareholders of the Parent	(2,789)	(987)	(764)	(3,776)	(1,160)	(2,337)
Non-	n-controlling Interest	- 1	-	-			
		(2,789)	(987)	(764)	(3,776)	(1,160)	(2,337)
15 Paid	d-up Equity Share Capital (Face Value of the Share is Rs.10/- each)	4,678	4,678	4,678	4,678	4,678	4,678
	er Equity (excluding revaluation reserves)	1,21.5	.,	1,010	4,0.0	4,070	
		1		1	1		(23,770)
17.i Earn	nings per share (for continuing operations)			- 1	1		
(of F	Rs. 10/- each) (not annualised for the quarter):				- 1		
(a)	Basic	(5.96)	(2.11)	(1.69)	(8.07)	(2.60)	(4.96)
(b)	Diluted	(5.96)	(2.11)	(1.67)	(8.07)	(2.58)	(4.91)
1711	ninge nor phase (for diagnostimus diagnostim	. 1	` 1	` '/	,/	,/	(
	nings per share (for discontinued operations)					I.	
(of F	Rs. 10/- each) (not annualised for the quarter):						
(a)	Basic	(0.01)	(0.01)	(0.01)	(0.01)	(0.03)	(0.05)
(b)	Diluted	(0.01)	(0.01)	(0.01)	(0.01)	(0.03)	(0.05)
17.III Earni	nings per share	(*** .)	(5.5.7)	(0.0.)	(0.0.7)	(0.00)	(0.00)
(of F	Rs. 10/- each) (not annualised for the quarter):						
- 1		(5.97)	(2.12)	(1.70)	(8.08)	(2.63)	(5.01)
(b)	Basic	(5.97)	1 1				/ · /I







- The unaudited consolidated financial results of the Group for the quarter and six months ended 30th Sep, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 05.12.2025. The statutory auditors have carried out limited review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 and expressed an unmodified report on these results.
- The financial results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- Other income includes write back of earlier year security deposits and interest payable thereon amounting to Rs 387 lakhs as no longer payable.
- 4 Contingent Liabilities Claims against the Group not acknowledged as debts Rs 1252 Lakhs as on 30.09.2025 as certified by the management.
- During the financial year 2017-18, the Group entered into an agreement of sale for development and disposal thereafter a part of leasehold land of Glass division at Sahibabad due to discontinuity of operations. In pursuance of the said agreement as amended from time to time, the Group has received a sum of Rs 8762 Lakhs towards part performance of the agreement. The approval from UPSIDA has been received for sub division of the plots. The revenue of the same will be recognized at the time of completion of performance and transfer/ sales of plots.
- Provision for Bonus, Gratuity, leave encashment and Leave travel allowance are made proportionately on the basis of annualized figure of FY 2024-25.
- 7 Closing inventory in terms of quantity & value of Rs 4655 Lakhs for the six months ended 30.09.2025 have been certified by the Management.
- Information regarding MSME suppliers is given to the extent such parties have been identified on the basis of information available with the Group. Interest, if any, will be provided at the year end.
- Provision for doubtful trade receivables, loan & advances, non-moving, slow-moving inventories & trade payable, if any, will be recognized/ written back at the end of the financial year.
- The accounts of the group have been prepared on going concern basis. However, during the half year ended 30.09.2025, revenue from operations registered a significant decrease as compared to the corresponding period half year ended 30.09.2024 resulting in significant increase in Loss. The negative net worth of the Group has increased. The Group's ability to continue as going concern is dependent upon the further increased revenue from operations, gross margin and reduction in finance cost. The management is hopeful of increasing the revenues further through the continuous running of 200KL Ethanol plant in the subsequent quaraters and improving the working capital through induction of funds by monetising the surplus assets of the group and also through significant promoters contribution. Therefore, no material uncertainty exists on the Group's ability to continue as a going concern.
- As per Ind AS 108, operating segment is a component of the Group that engages in the business activities whose operating activities are regularly reviewed by the Group's Chief Operating Decision Maker (CODM) to make decision about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Accordingly, the Group has identified its operating segments as below:
 - (a) Beverages: Segment includes manufacturing and supply of Grain Based Extra Natural Alcohol, bottled Indian Made Foreign Liquor, Country Liquor, Industrial Alcohol and Sanitizer.
 - (b) Food: Segment includes manufacturing and supplies of food products.
 - (c) Others: Segment includes trading of petroleum products.
 - The Group's CODM does not review assets and liabilities for each operating segment separately, hence segment disclosures relating to total assets and liabilities have not been furnished.
- 12 Figures for the previous reporting period have been regrouped/reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification/disclosure.

FOR AND ON BEHALF OF JAGATJIT INDUSTRIES LTD

Date: 05.12.2025 Place: New Delhi



New Delhi mite

RAVI MANCHANDA MANAGING DIRECTOR DIN: 00152760



Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab) Corporate Identity Number: L15520PB1944PLC001970

nes: (0181) 2783117 Fax: (0181) 2783118 E-mail:jil @jagatjit.com Website:www.Jagatjit.com

(Rs. In Lakhs)

S. No. A 1	UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTE Particulars		
Α	Particulars		
			As at 31.03.202
	ACCETO	Unaudited	Audite
1	ASSETS		
	Non-current assets		
	Property, plant and equipment	54,843	35,754
	Capital work in progress	177	19,077
	Right-of-use assets	429	-
,	Investment properties	1,593	1,617
	Financial assets		
	- Investments	392	392
	- Trade receivable	836	695
	- loans	122	108
	-Other financial assets	947	964
	Other non-current assets	405	440
	Total non-current assets	59,744	59,047
2	Current assets		
	Inventories	4,655	5,037
	Financial assets		
	- Trade receivables	1,898	2,113
	- Loans	29	53
	- Cash and cash equivalents	73	34
	- Bank balances other than above	83	54
	- Other Financial assets	266	323
	Other current assets	4,878	4,575
	Assets classified as held for sale	908	908
ŀ	Total current assets	12,790	13,097
	Total Assets	72,534	72,144
В	EQUITY AND LIABILITIES		,
1 1	Equity		
. 1	Equity share capital	4.670	4.070
	Other equity	4,678	4,678
	Non-controlling interest	(3,075)	698
		(4)	(4)
	Total equity	1,599	5,372
2	Non-current liabilities		
	Financial liabilities		
- 1	- Borrowings	37,406	38,265
	- Lease liability	367	-
	- Other financial liabilities	2,905	3,454
	Provisions	1,816	1,816
L	Other non current liabilities	1,319	1,260
ין	Total non-current liabilities	43,813	44,795
3 0	Current liabilities		
	Financial liabilities		
- 1	- Borrowings	3,010	2,122
	- Lease liability	80	_, ·
	- Trade payables		
4.1	Outstanding dues of Micro enterprises and Small enterprises	405	251
	Outstanding dues of other than Micro enterprises and Small enterprises	8,885	8,238
	- Other financial liabilities	4 289 1	3 377
		4,289 221	3,377 357
	- Other financial liabilities	4,289 221 10,232	3,377 357 7,632
Т	- Other financial liabilities Provisions	221	357

New Delhi



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	Unaudited Consolidated Cash Flow Statement for the half yet	For the half year	For the year ende
		ended September 30	March 31, 202
		Unudited	Audite
	sh flow from operating activities:		
	t profit/ (loss) for the period after tax	(3,781)	(2,345
Adj	ustments for:		
	Rent from investment properties	(324)	(1,226
	Fair valuation of investments	(1)	-
	Employee Stock option expenses Depreciation	1	90
	Dividend received	754	927
	Interest expense	1,916	0.040
	Interest income	(18)	2,816
	(Profit)/Loss on sale of properties, plant and equipment (net)	[10]	(93 48
	Bad debts/advances/stock written off		311
	Allowance for expected credit loss		462
	Provision for obsolete/damaged inventory	_	5
- 1	Liability/provisions no longer required written back	(391)	(1,304
	Provision for Gratuity & Leave Encashment & others	(136)	(99
Оре	erating profit before working capital changes	(1,980)	(408)
Cha	inges in working capital		
	Trade receivables	75	1,303
	Other financial assets and other assets	93	(2,960)
	Inventories	382	1,241
	Trade payables Financial liabilities, other liabilities and provisions	801	669
Cas	h generated from operations	77	(380)
Vas	Taxes (Paid)/ Received (Net of TDS)	(552)	(535)
Net	cash generated from operating activities (A)	(850)	(505)
	government and the state of the	(552)	(535)
B. Cas	h flow from investing activities:		
	Purchase of property, plant and equipment including capital work-in-		
	progress and capital advances	(738)	(15,005)
	Advances against assets held for sale	2,975	436
	Proceeds from sale of property, plant and equipment	-	33
	Dividend Received	0	0
	Interest received (Revenue)	18	93
	Income from investment properties	324	1,226
Not	Release/(Addition) of cash (from)/for restrictive use	(45)	3,252
Net	Cash generated/(used) from investing activities (B)	2,534	(9,965)
C. Casi	h flow from financing activities:		
0. 003	Net Loans (repaid) / taken	00	40.004
	Payment of lease liability	29	13,094
	Proceeds from issue of Equity Shares (ESOP)	0	- 40
	Interest paid	(31)	12
Net o	cash used in financing activities (C)	(1,941)	(2,644)
	()	(1,943)	10,462
	increase/ (decrease) in cash & cash equivalents (A + B + C)	39	(38)
Cash	and cash equivalents at the beginning of the year	34	72
Cash	and cash equivalents at the end of the year	73	34
	Γ		
	n & cash equivalents comprises of	1	
Cash	n, cheques & drafts (in hand) and remittances in transit	43	15
Palai	nce with scheduled banks	30	19
		73	34





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			Quarter Ended	So I was also the	Half Ye	Half Year Ended	Year Ended
	Particulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
λ -i	Segment Revenue (Sales and other operating income)						
_<	A. Beverages	C L					
	B Food	8,562	11,162	13,403	19,724	24,917	52,455
1 (225	086	4,074	1,532	7,540	10,458
	C. Curers D. Ethanol	253	335	317	588	702	1,312
ĮĖ.	Total Cogmont Dougens	554	0	0	554	0	0
	oral Segment Nevenue	9,921	12,477	17,794	22,398	33,159	64,225
- Sc - Sc	Segment Results						
Ϋ́	A. Beverages	(519)	(83)	(168)	(602)	88	164
ا ر	D. rood	(271)	(140)	528	(411)	922	1,502
<u>ם</u>	D. Ethanol	(1)	2	10	H (10	6
ľ	Total Segment Results	(1,149)	(221)	370	(358)	0 0	0
¥	Add/(Less): Exceptional Items [net credit/(charged)]				losoft)	1,021	1,0/5
<u> </u>		1,238	- 678	669	1,916	1 363	2000
<u> </u>	Less : Other un-allocable expense net of un-allocable income	400	84	428	484	806	1,173
ഥ	Total Profit/(Loss) Before Tax from continuing operations	(2,787)	(983)	(757)	(077 2)	(4 140)	(4,000)
리	Total Profit/(Loss) Before Tax from discontinuing operations	(2)	(4)	(2)	(6)	(43)	(4,514)
<u> </u>	Total Profit/(Loss) Before Tax	(9 789)	(790)	(120)	(322.0)	(71)	(52)



