

Jagatjit Industries Limited

4th Floor, Bhandari House 91,
Nehru Place, New Delhi – 110019
Tel: +91 11 26432641 / 42
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The BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400 001

27th February, 2026

Sub : Integrated Filing (Financial) for the quarter and period ended on 31st December, 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:
 - (a) Unaudited Financial Results of the Company (both standalone and consolidated) for the quarter and period ended on 31st December, 2025.
 - (b) Disclosure of reason for the delay in submission of unaudited financial results (Standalone and Consolidated) for the quarter and period ended on 31st December, 2025.

Dear Sir/Madam,

In continuation to our letter dated 24th February, 2026, 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. 27th February, 2026 inter alia, considered and approved the Unaudited, Standalone and Consolidated, Financial Results of the Company for the quarter and period ended on 31st December, 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.

Further, in continuation to our letter dated 13th February, 2026, we wish to inform that the delay in submission of financial results occurred due to non-availability of some of the team members responsible for finalization of accounts. The lapse was inadvertent and not intentional and we sincerely regret for the same and assure you that necessary steps have already been taken to further strengthen our internal compliance monitoring mechanisms to ensure timely disclosures in future.

The Board meeting commenced at 3.30 P.M. and concluded at 4.50 P.M. You are requested to kindly take the above information on records.

Yours faithfully,
For Jagatjit Industries Limited

Roopesh Kumar
Company Secretary & Compliance Officer
ICSI M No.F10058



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: 9910193443
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 nine months ended December 2025 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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.

5. **Emphasis of Matters**

Attention is drawn to Note no. 3(b) regarding items of exceptional nature resulting in increase in profit.

Our conclusion is not qualified in respect of above matter.

for **V P Jain & Associates**
Chartered Accountants

Firm's registration number: 015260N



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SARTHAK
MADAAN

Sarthak Madaan
Partner

Membership number: 547131

Place: New Delhi

Date: 27.02.2026

UDIN: 26547131IBIDFW2324



JAGATJIT INDUSTRIES LIMITED

Regd. Office: Jagatjit Nagar – 144 802, Distt. Kapurthala (Punjab)

Corporate Identity Number : L15520PB1944PLC001970

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

(Rs. In Lakhs)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

S. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Revenue from operations (Gross of excise duty)	3,589	9,921	16,013	25,987	49,172	64,225
	(b) Other income	9,780	390	1,020	10,744	1,906	2,809
	Total income	13,369	10,311	17,033	36,731	51,078	67,034
2	Expenses						
	(a) Cost of materials consumed	1,191	4,231	8,255	11,849	24,532	31,869
	(b) Purchase of stock in trade	300	219	336	858	1,012	1,347
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2)	441	(424)	401	(152)	527
	(d) Excise duty	1,292	3,460	4,142	8,201	11,557	15,075
	(e) Employee benefits expense	1,190	1,313	1,750	3,895	5,507	7,102
	(f) Finance cost	1,090	1,234	712	2,999	2,075	2,802
	(g) Depreciation and amortisation expense	548	505	234	1,302	699	927
	(h) Other expenses	1,312	1,693	2,456	4,546	7,493	9,690
	Total expenses	6,921	13,096	17,461	34,051	52,723	69,339
3	Profit/(Loss) before exceptional items and taxes (1-2)	6,448	(2,785)	(428)	2,680	(1,645)	(2,305)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	6,448	(2,785)	(428)	2,680	(1,645)	(2,305)
6	Tax expense						
	Income tax adjustment related to earlier years	-	-	-	1	-	-
7	Net Profit/(Loss) after tax (5+6) from continuing operations	6,448	(2,785)	(428)	2,679	(1,645)	(2,305)
8	Net Profit/(Loss) from discontinued operations	(3)	(2)	(5)	(9)	(17)	(23)
9	Net Profit/(Loss) after tax	6,445	(2,787)	(433)	2,670	(1,662)	(2,328)
10	Other Comprehensive Income / (Loss)						
	Fair value changes on Equity Instruments	-	-	-	1	(1)	(1)
	Re-measurement gains/(losses) on defined benefit plans	3	2	36	7	107	9
	Tax impact on re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	-
		3	2	36	8	106	8
11	Total Comprehensive Income for the period	6,448	(2,785)	(397)	2,678	(1,556)	(2,320)
12	Paid-up Equity Share Capital (Face Value of the Share is Rs.10/- each)	4,678	4,678	4,678	4,678	4,641	4,678
13	Other Equity (excluding revaluation reserves)						(23,842)
14.i	Earnings per share (for continuing operations)						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	13.78	(5.95)	(0.92)	5.73	(3.52)	(4.93)
	(b) Diluted	13.65	(5.95)	(0.91)	5.67	(3.48)	(4.88)
14.ii	Earnings per share (for discontinued operations)						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)	(0.05)
	(b) Diluted	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)	(0.05)
14.iii	Earnings per share						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	13.77	(5.96)	(0.93)	5.71	(3.56)	(4.98)
	(b) Diluted	13.64	(5.96)	(0.92)	5.65	(3.52)	(4.93)



- 1 The unaudited standalone financial results of the Company for the quarter and nine months ended 31st Dec, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27.02.2026. 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.
- 2 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 except to the extent stated as under.
- 3 Other income includes
 - (a) Write back of earlier year security deposits and interest payable thereon amounting to Rs 387 lakhs as considered no longer payable.
 - (b) items of exceptional nature being Profit on sale of immovable property and equipment of Rs 9530 lakhs on the basis of part consideration received in pursuance of execution of Agreement to sell and transfer of physical possession of said property before reporting date. The sale deed executed subsequent to the reporting date but before the issuance of financial results is a non adjusting events in terms of Ind AS 10 and SA 560 resulting in increase in profit. The proceeds from such disposal were utilized towards the repayment of Bank borrowings aggregating to Rs 10700 Lakhs.
- 4 Contingent Liabilities - Claims against the company not acknowledged as debts - Rs 1252 Lakhs as on 31.12.2025 as certified by the management.
- 5 The Company has entered into fresh agreements during Financial year 2023-24 after cancelling the earlier agreement of FY 2017-18 for development and disposal for a part of leasehold land of Glass division at Sahibabad due to discontinuity of operations. Further, the company has entered into fresh agreement for development/ disposal of balance part of leasehold land of Glass division during FY 2025-26. In pursuance of the said agreements as amended from time to time, the Company has received a sum of Rs 8812 Lakhs towards part performance of the said agreements. 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 development and transfer/ sales of developed plots as per agreements.
- 6 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 4769 Lakhs as on 31.12.2025 have been certified by the Management.
- 8 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.
- 9 Provision for doubtful trade receivables, loan & advances, non-moving, slow-moving inventories & trade payable, if any, will be recognized/ written back at the year end.
- 10 The accompanying financial statements have been prepared on a going concern basis. Though the Company has incurred losses from operations, however, its negative net worth has substantially reduced as of the reporting date. During the nine months ended 31.12.2025, the Company has monetized certain surplus non-core assets and utilized the proceeds to repay high-cost bank borrowings aggregating Rs 10,700 Lakhs, which is expected to result in a reduction in finance costs & improvement in operations efficiency in subsequent periods. The sustainability of the Company's operation is dependent upon improvement in operational performance, including growth in revenue and enhancement of gross and net margins through continuous and stable operations of the 200 KL per day Ethanol Plant in the forthcoming period. The Company is also evaluating additional measures for fund raise, including further monetization of surplus assets to strengthen working capital and infusion of long-term funds through private equity placement & sizeable promoter contribution. Based on the above measures and projected cash flows, management believes that the Company will be able to meet its obligations as and when they fall due. Accordingly, the financial statements have been prepared on a going concern basis, and no material uncertainty exists in this regard.
- 11 Total number of options existing under the stock incentive plan as on 31.12.2025 is 4,63,834 (fair value Rs 299 Lakhs). An amount of Rs. 2 Lakh pertaining to nine months ended 31.12.2025 in respect of options granted in the earlier years has been accounted for as employee benefit expenses and a corresponding Reserve has been created for the same.
- 12 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.
- 13 Figures for the previous reporting period have been regrouped/reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification/disclosure.

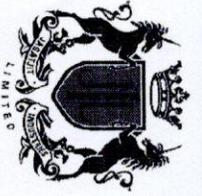
FOR AND ON BEHALF OF JAGATJIT INDUSTRIES LTD.



[Signature]
RAVI MANCHANDA
MANAGING DIRECTOR
DIN: 00152760

Date: 27.02.2026

Place: New Delhi



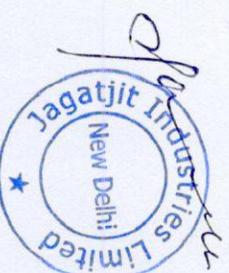
JAGATJIT INDUSTRIES LIMITED

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Standalone Segment wise Revenue & Results

Particulars	Quarter Ended		Nine Month Ended		Year Ended	
	31.12.2025	30.09.2025	31.12.2024	31.12.2025		31.12.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (Sales and other operating income)						
A. Beverages	3,300	8,562	13,540	23,024	38,457	52,455
B. Food	2	552	2,148	1,534	9,688	10,458
C. Others	287	253	325	875	1,027	1,312
D. Ethanol	0	554		554		0
Total Segment Revenue	3,589	9,921	16,013	25,987	49,172	64,225
2. Segment Results						
A. Beverages	(657)	(519)	(74)	(1,259)	15	164
B. Food	(158)	(271)	716	(569)	1,638	1,502
C. Others	0	(1)	1	1	11	9
D. Ethanol	(830)	(358)		(1,188)		0
Total Segment Results	(1,645)	(1,149)	643	(3,015)	1,664	1,675
Add/(Less) : Exceptional Items [net credit/(charged)]						
Less : Finance Cost	1,090	1,234	712	2,999	2,075	2,802
Less : Other un-allocable expense net of un-allocable incor	(9,186)	400	323	(8,702)	1,128	1,170
Total Profit/(Loss) Before Tax from continuing operations	6,451	(2,783)	(392)	2,688	(1,539)	(2,297)
Total Profit/(Loss) Before Tax from discontinuing operations	(3)	(2)	(5)	(9)	(17)	(23)
Total Profit/(Loss) Before Tax	6,448	(2,785)	(397)	2,679	(1,556)	(2,320)

(Rs. In Lakhs)



V.P.JAIN & ASSOCIATES

Chartered Accountants

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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 nine months ended December 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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 Nine months ended 31.12.2025, total net loss after tax / Total comprehensive loss of Rs. 12 Lakhs for the Nine months ended 31.12.2025.

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.



7. Emphasis of Matters

Attention is drawn to Note no. 3(b) regarding items of exceptional nature resulting in increase in profit.

Our conclusion is not qualified in respect of above matter.

for **V P Jain & Associates**

Chartered Accountants

Firm's registration number: 015260N

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Sarthak Madaan

Partner

Membership number: 547131



Place: New Delhi

Date: 27.02.2026

UDIN: 26547131IHDLNB6830



JAGATJIT INDUSTRIES LIMITED

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

(Rs. in Lakhs)

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

S. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Revenue from operations (Gross of excise duty)	3,589	9,921	16,013	25,987	49,172	64,225
	(b) Other income	9,780	390	1,020	10,744	1,906	2,809
	Total income	13,369	10,311	17,033	36,731	51,078	67,034
2	Expenses						
	(a) Cost of materials consumed	1,191	4,231	8,255	11,049	24,532	31,869
	(b) Purchase of stock in trade	300	219	336	858	1,012	1,347
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2)	441	(424)	401	(152)	527
	(d) Excise duty	1,292	3,460	4,142	8,201	11,557	15,075
	(e) Employee benefits expense	1,190	1,313	1,750	3,895	5,507	7,102
	(f) Finance cost	1,064	1,238	712	3,010	2,075	2,816
	(g) Depreciation and amortisation expense	548	505	234	1,302	699	927
	(h) Other expenses	1,313	1,693	2,456	4,547	7,494	9,693
	Total expenses	6,926	13,100	17,461	34,063	52,724	69,356
3	Profit/(Loss) before exceptional items and taxes (1-2)	6,443	(2,789)	(428)	2,668	(1,646)	(2,322)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	6,443	(2,789)	(428)	2,668	(1,646)	(2,322)
6	Tax expense						
	Income tax adjustment related to earlier years	-	-	-	1	-	-
7	Net Profit/(Loss) after tax (5+6) from continuing operations	6,443	(2,789)	(428)	2,667	(1,646)	(2,322)
8	Net Profit/(Loss) from discontinued operations	(3)	(2)	(5)	(9)	(17)	(23)
9	Net Profit/(Loss) after tax	6,440	(2,791)	(433)	2,658	(1,663)	(2,345)
10	Share of profit/(loss) of Associate	-	-	-	-	-	-
11	Net profit/(loss) after tax, share of profit/(loss) from Associate	6,440	(2,791)	(433)	2,658	(1,663)	(2,345)
12	Other Comprehensive Income/(Loss)						
	Fair value changes on Equity Instruments	-	-	-	1	(1)	(1)
	Re-measurement gains/(losses) on defined benefit plans	3	2	36	7	107	9
	Tax impact on re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	-
		3	2	36	8	106	8
13	Total Comprehensive Income for the period	6,443	(2,789)	(397)	2,666	(1,557)	(2,337)
14	Net Profit / (Loss) for the period attributable to						
	Equity Shareholders of the Parent	6,440	(2,791)	(433)	2,658	(1,663)	(2,345)
	Non-controlling Interest	-	-	-	-	-	-
		6,440	(2,791)	(433)	2,658	(1,663)	(2,345)
15	Other Comprehensive Income/(Loss) for the period attributable to						
	Equity Shareholders of the Parent	3	2	36	8	106	8
	Non-controlling Interest	-	-	-	-	-	-
		3	2	36	8	106	8
16	Total Comprehensive Income/(Loss) for the period attributable to						
	Equity Shareholders of the Parent	6,443	(2,789)	(397)	2,666	(1,557)	(2,337)
	Non-controlling Interest	-	-	-	-	-	-
		6,443	(2,789)	(397)	2,666	(1,557)	(2,337)
17	Paid-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
18	Other Equity (excluding revaluation reserves)						(23,770)
19.i	Earnings per share (for continuing operations)						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	13.77	(5.96)	(0.92)	5.70	(3.52)	(4.96)
	(b) Diluted	13.64	(5.96)	(0.91)	5.65	(3.48)	(4.91)
19.ii	Earnings per share (for discontinued operations)						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)	(0.05)
	(b) Diluted	(0.01)	(0.01)	(0.01)	(0.02)	(0.04)	(0.05)
19.iii	Earnings per share						
	(of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	13.76	(5.97)	(0.93)	5.68	(3.56)	(5.01)
	(b) Diluted	13.63	(5.97)	(0.92)	5.63	(3.52)	(4.96)



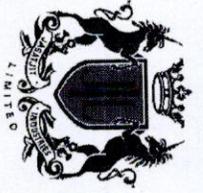
- 1 The unaudited Consolidated financial results of the Group for the quarter and nine months ended 31st Dec, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27.02.2026. The statutory auditors have carried out limited review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 and expressed an unmodified report on these results.
- 2 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 except to the extent stated as under.
- 3 Other income includes
 - (a) Write back of earlier year security deposits and interest payable thereon amounting to Rs. 387 lakhs as considered no longer payable.
 - (b) items of exceptional nature being Profit on sale of immovable property and equipment of Rs. 9530 lakhs on the basis of part consideration received in pursuance of execution of Agreement to sell and transfer of physical possession of said property before reporting date. The sale deed executed subsequent to the reporting date but before the issuance of financial results is a non adjusting events in terms of Ind AS 10 and SA 560 resulting in increase in profit. The proceeds from such disposal were utilized towards the repayment of Bank borrowings aggregating to Rs. 10700 Lakhs.
- 4 Contingent Liabilities - Claims against the Group not acknowledged as debts - Rs 1252 Lakhs as on 31.12.2025 as certified by the management.
- 5 The Group has entered into fresh agreements during Financial year 2023-24 after cancelling the earlier agreement of FY 2017-18 for development and disposal for a part of leasehold land of Glass division at Sahibabad due to discontinuity of operations. Further, the group has entered into fresh agreement for development/ disposal of balance part of leasehold land of Glass division during FY 2025-26. In pursuance of the said agreements as amended from time to time, the Group has received a sum of Rs. 8812 Lakhs towards part performance of the said agreements. 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 development and transfer/ sales of developed plots as per agreements.
- 6 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 4769 Lakhs as on 31.12.2025 have been certified by the Management.
- 8 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.
- 9 Provision for doubtful trade receivables, loan & advances, non-moving, slow-moving inventories & trade payable, if any, will be recognized/ written back at the year end.
- 10 The accompanying financial statements have been prepared on a going concern basis. Though the Group has incurred losses from operations, however, its negative net worth has substantially reduced as of the reporting date. During the nine months ended 31.12.2025, the Group has monetized certain surplus non-core assets and utilized the proceeds to repay high-cost bank borrowings aggregating Rs. 10,700 Lakhs, which is expected to result in a reduction in finance costs & improvement in operations efficiency in subsequent periods. The sustainability of the Group's operation is dependent upon improvement in operational performance, including growth in revenue and enhancement of gross and net margins through continuous and stable operations of the 200 KL per day Ethanol Plant in the forthcoming period. The Group is also evaluating additional measures for fund raise, including further monetization of surplus assets to strengthen working capital and infusion of long-term funds through private equity placement & sizeable promoter contribution. Based on the above measures and projected cash flows, management believes that the Group will be able to meet its obligations as and when they fall due. Accordingly, the financial statements have been prepared on a going concern basis, and no material uncertainty exists in this regard.
- 11 Total number of options existing under the stock incentive plan as on 31.12.2025 is 4,63,834 (fair value Rs. 299 Lakhs). An amount of Rs. 2 Lakh pertaining to nine months ended 31.12.2025 in respect of options granted in the earlier years has been accounted for as employee benefit expenses and a corresponding Reserve has been created for the same.
- 12 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.
- 13 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.



Ravi Manchanda
 RAVI MANCHANDA
 MANAGING DIRECTOR
 DIN: 00152760

Date: 27.02.2026
 Place: New Delhi



JAGATJIT INDUSTRIES LIMITED

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

Consolidated Segment wise Revenue & Results

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (Sales and other operating income)						
A. Beverages	3,300	8,562	13,540	23,024	38,457	52,455
B. Food	2	552	2,148	1,534	9,688	10,458
C. Others	287	253	325	875	1,027	1,312
D. Ethanol	0	554		554		0
Total Segment Revenue	3,589	9,921	16,013	25,987	49,172	64,225
2. Segment Results						
A. Beverages	(657)	(519)	(74)	(1,259)	15	164
B. Food	(158)	(271)	716	(569)	1,638	1,502
C. Others	0	(1)	1	1	11	9
D. Ethanol	(830)	(358)		(1,188)		0
Total Segment Results	(1,645)	(1,149)	643	(3,015)	1,664	1,675
Add/(Less) : Exceptional Items [net credit/(charged)]						
Less : Finance Cost	1,094	1,238	712	3,010	2,075	2,816
Less : Other un-allocable expense net of un-allocable incor	(9,185)	400	323	(8,700)	1,129	1,173
Total Profit/(Loss) Before Tax from continuing operations	6,446	(2,787)	(392)	2,675	(1,540)	(2,314)
Total Profit/(Loss) Before Tax from discontinuing operations	(3)	(2)	(5)	(9)	(17)	(23)
Total Profit/(Loss) Before Tax	6,443	(2,789)	(397)	2,666	(1,557)	(2,337)

