

ANNEXURE - A
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs Except EPS)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME					
	(a) Revenue from operations	49,484.71	35,694.95	33,909.15	85,179.66	66,768.46
	(b) Other income	58.99	68.74	58.39	127.73	104.00
	Total Income (1)	49,543.70	35,763.69	33,967.54	85,307.39	66,872.46
2	EXPENSES:					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	45,773.72	35,326.28	30,222.06	81,100.00	60,975.37
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(47.76)	(2,080.32)	1,018.60	(2,128.08)	235.06
	(d) Employee benefit expenses	353.97	324.92	424.03	678.89	917.32
	(e) Finance costs	162.72	158.88	179.22	321.60	352.72
	(f) Depreciation and amortization expenses	116.17	67.82	84.80	183.99	148.29
	(g) Other expenses	2,501.04	1,475.73	1,579.16	3,976.77	3,337.94
	Total Expenses (2)	48,859.86	35,273.31	33,507.88	84,133.17	65,966.70
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	683.84	490.38	459.66	1,174.22	905.76
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before extraordinary items and tax (3-4)	683.84	490.38	459.66	1,174.22	905.76
6	Extraordinary items	-	-	-	-	-
7	Profit / (Loss) Before Tax (5-6)	683.84	490.38	459.66	1,174.22	905.76
8	Tax Expenses:					
	(a) Current Tax	171.00	125.00	110.00	296.00	230.00
	(b) Deferred Tax	1.18	(1.26)	(3.94)	(0.08)	(13.03)
	(c) Tax Adjustment of Earlier Years	0.65	0.90	12.72	1.55	12.72
	Total Tax Expenses (8)	172.83	124.64	118.78	297.47	229.69
9	Profit / (Loss) for the period from continuing operations (7-8)	511.01	365.74	340.88	876.75	676.08
10	Profit / (Loss) from discontinuing operations before tax	-	-	-	-	-
11	Tax expenses of discontinuing operations	-	-	-	-	-
12	Profit / (Loss) from discontinuing operations after tax (10-11)	-	-	-	-	-
13	Net Profit / (Loss) for the period (9+12)	511.01	365.74	340.88	876.75	676.08
14	Paid-up Equity Share Capital (Face value of ₹ 10 each)	1,212.50	1,187.50	1,187.50	1,212.50	1,187.50
15	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	7,158.74	5,309.49
16	Earnings per equity share of ₹ 10 each (not annualised) :					
	a) Basic (In Rupees)	4.24	3.08	2.87	7.32	5.78
	b) Diluted (In Rupees)	4.24	3.08	2.86	7.32	5.76

 For and on behalf of Board of Directors
Jay Jalaram Technologies Limited


 Kamlesh Varjivandas Thakkar
Chairman & Managing Director
DIN: 05132275

 Place : Ahmedabad
Date : 21st May 2026

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NOTES TO THE AUDITED STANDALONE FINANCIAL RESULTS:

- The above standalone audited financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and have been audited by the Statutory Auditors of the Company.
- The above standalone audited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 21st May, 2026. The Statutory Auditors have expressed an unmodified audit opinion on the above standalone audited financial results for the half year and year ended 31st March, 2026.
- The Board of Directors of the Company at its meeting held on 13th November, 2025, have issued and allotted 2,50,000 fully paid-up Equity Shares, at an Issue Price of ₹ 399/- each including premium of ₹ 389/- each to warrant holders pursuant to the warrant holders having exercised their rights for conversion of warrants into equal number of equity shares on Preferential Basis, to Promoter and Promoter Group Category of the Company upon receipt of the remaining exercise price of ₹ 299.25 /- per warrant (being an amount equivalent to the 75% of the total warrant exercise price of ₹ 399/- per warrant) on 13th November, 2025 in accordance with the provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018, through the approval already accorded by the shareholders of the Company at their Extra Ordinary General Meeting held on 05th June, 2024. The entire proceeds of the Preferential Issue have been fully utilised by the Company.

The details of utilization of Issue Proceeds of Preferential Issue as on 31st March, 2026 is mentioned below:

Objects as stated in the Notice of Extra Ordinary General Meeting of the Company held on 05.06.2024	Original Allocation (₹ in Crore)	Modified allocation, if any (₹ in Crore)	Funds Utilised (₹ in Crore)	Amount of Deviation/Variation for the quarter according to applicable object
1 Business Growth & Expansion	6.60	0	6.60	0
2 Working Capital Requirements	0.88	0	0.88	0
TOTAL	7.48		7.48	

7,45,000 Equity Shares were allotted on 24th June, 2024 against receipt of ₹ 29.73 Crore being 100% of issue price of ₹ 399/- per equity share. Further, 2,50,000 Warrants were also allotted on 24th June, 2024 against the receipt of ₹ 2.49 Crore being upfront amount of ₹ 99.75 per Warrant being 25% of total Issue Price of ₹ 399/- per Warrant. The Company has received total amount of ₹ 32.22 Crore and utilised the entire amount. The Balance 75% of the total Issue Price of Warrant (i.e. ₹ 299.25 per Warrant) aggregating to Rs. 7.48 Crore, was also received on 13th November, 2025 i.e. within next 18 months from the date of allotment of fully convertible warrants on 24th June, 2024. The entire proceeds of the Preferential Issue have been fully utilised by the Company.

- The Company operates in a single segment i.e. Electronic Gadgets and therefore Segment Reporting as defined in Accounting Standard-17 is not applicable.
- There were no investor complaints, known to the Company, outstanding as on the half year ended 31st March, 2026.
- The figures for the half year ended 31st March, 2026 and half year ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and 31st March, 2025, respectively and published year to date figures up to the half year ended 30th September, 2025 and 30th September, 2024 respectively which were subjected to limited review.
- Previous period's /year's figures have been reclassified/regrouped/rearranged, wherever considered necessary so as to make them comparable with current period's /year's figures.
- Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods.

For and on behalf of Board of Directors
Jay Jalaram Technologies Limited




Kamlesh Varjivandas Thakkar
Chairman & Managing Director
DIN: 05132275

Place: Ahmedabad
Date : 21st May 2026



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(₹ in Lakhs)	
	Amount As at 31.03.2026	Amount As at 31.03.2025
	(Audited)	(Audited)
A. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,212.50	1,187.50
(b) Reserves and Surplus	7,158.74	5,309.49
(c) Money received against share warrants		249.38
Total Shareholders' Funds	8,371.24	6,746.37
(2) Share application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	35.28	49.48
(b) Other Long-Term Liabilities	3,997.55	3,278.39
(c) Long-Term Provisions	26.39	22.40
Total Non-Current Liabilities	4,059.22	3,350.27
(4) Current Liabilities		
(a) Short-Term Borrowings	4,053.80	5,521.84
(b) Trade Payables		
-[i] Total outstanding dues of micro enterprises and small enterprises	963.24	723.84
-[ii] Total outstanding dues of creditors other than micro enterprises and small enterprises	2,184.89	1,502.25
(c) Other Current Liabilities	568.75	473.50
(d) Short-Term Provisions	52.45	36.98
Total Current Liabilities	7,823.13	8,258.41
TOTAL - EQUITY AND LIABILITIES	20,253.59	18,355.05
B. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant, Equipment & Intangible Assets		
[i] Property, Plant, Equipment	1,838.68	827.66
[ii] Intangible Assets	58.44	56.95
[iii] Property, Plant, Equipment Capital Work-in-Progress	9.29	-
[iv] Intangible Assets under development Work-in-Progress	-	9.81
(b) Non-Current Investments	0.51	1.10
(c) Deferred Tax Assets	49.65	49.57
(d) Other Non-Current Assets	263.76	617.02
Total Non-Current Assets	2,220.33	1,562.11
(2) Current assets		
(a) Inventories	10,956.24	8,828.16
(b) Trade Receivables	1,477.70	759.52
(c) Cash and Bank Balance	783.57	687.78
(d) Short-Term Loans and Advances	3,545.19	5,155.33
(e) Other Current Assets	1,270.56	1,362.15
Total Current Assets	18,033.26	16,792.94
TOTAL - ASSETS	20,253.59	18,355.05

For and on behalf of Board of Directors
Jay Jalaram Technologies Limited




Kamlesh Varjivandas Thakkar
Chairman & Managing Director
DIN: 05132275

Place: Ahmedabad
Date : 21st May 2026

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

Particulars	Year Ended	Year Ended
	31.03.2026	31.03.2025
	(Audited)	(Audited)
A Cash Flow from Operating Activities		
Profit / (Loss) before tax	1,174.22	905.76
Adjustment for Non Operating Income		
Depreciation /Amortisation	183.99	148.29
Finance Charges	321.60	352.72
Sundry Balance written off	25.27	41.28
Sundry Balance written Back	(7.01)	(4.44)
Interest Income	(30.59)	(14.49)
Rent Income	(37.26)	(44.42)
Provision for Gratuity and leave encashment / (written back)	4.14	1.91
Operating Profit before Working Capital changes	1,634.36	1,386.62
Add/Less: Changes in working capital		
Decrease/(Increase) in inventory	(2,128.08)	235.06
Decrease/(Increase) in trade & other receivable	(743.44)	131.41
Decrease/(Increase) in short term loans & advances	1,610.14	(3,226.71)
Decrease/(Increase) in Other Current Assets	91.59	(303.52)
Decrease/(Increase) in Trade Deposits Taken	719.16	234.24
Decrease/(Increase) in Security Deposits Given	114.53	(123.94)
(Decrease)/Increase in trade payables	929.05	(524.03)
(Decrease)/Increase in other liabilities	95.26	(902.13)
(Decrease)/Increase in short term provisions	15.32	16.77
Cash generated from operations	2,337.88	(3,076.22)
Income taxes paid (net)	297.55	242.72
Net Cash Flow from Operating Activities (A)	2,040.33	(3,318.94)
B Cash Flow from Investing Activities		
Purchase of Property Plant and Equipment and Intangible Asset	(1,196.00)	(152.64)
Rent Income	37.26	44.42
Interest Income	30.59	14.49
Investment in Subsidiaries	0.59	-
Investment in Other Bank Balance	(50.38)	(418.01)
Net Cash Flow from Investing Activities (B)	(1,177.94)	(511.74)
C Cash Flow from Financing Activities		
Proceeds from Issue of Shares	748.13	2,972.55
Proceeds from Issue of Share Warrants	-	249.38
Proceeds / (repayment) from Short Term Borrowings	(1,468.04)	1,958.19
Proceeds / (repayment) from Long Term Borrowings	(14.20)	(994.28)
Finance Charges	(321.60)	(352.72)
Net Cash Flow from Financing Activities (C)	(1,055.71)	3,833.11
Net (decrease) / increase in Cash and Cash Equivalents (A+B+C)	(193.32)	2.42
Cash and Cash Equivalents at the beginning of period	569.77	567.35
Cash and Cash Equivalents at the Closing of period	376.45	569.77

 For and on behalf of Board of Directors
Jay Jalaram Technologies Limited



 Kamlesh Varjivandas Thakkar
Chairman & Managing Director
DIN: 05132275

 Place: Ahmedabad
Date : 21st May 2026


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Independent Auditor's Report on the Half Yearly and Year to Date Standalone Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jay Jalaram Technologies Limited

Opinion

1. We have audited the accompanying Standalone Financial Results ("the Statement") of **Jay Jalaram Technologies Limited** ("the Company"), for the half year and year ended 31st March 2026 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").
2. In our opinion and to the best of our Information and according to the explanations given to us, the Statement:
 - i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii. gives a true and fair view in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India, of the Standalone Net Profit for the half year and year ended 31st March 2026 and other Financial Information of the Company for the half year ended 31st March 2026 and for the year ended 31st March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are Independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Standalone Financial Results

4. This Statement which includes the Standalone Financial Results which has been prepared on the basis of the Audited Standalone Financial Statements and has been approved by the Company's Board of Directors. The Board of Directors of the Company are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit of the Company and other Financial Information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
5. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate Internal Financial Controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.
6. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate Internal Financial Controls with reference to Financials Statements in place and the operating effectiveness of such control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in:



- i. planning the scope of our audit work and in evaluating the results of our work;
and
 - ii. to evaluate the effect of any identified misstatements in the Statement
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matter

12. The Statement includes the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the Financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to the first half year of the current Financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on The Statement is not modified in respect of this matter.

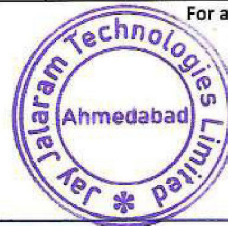
For V C A N & C O L L P
Chartered Accountants
Firm Registration No. 125172W/W101232




CA Saurabh Jain
Partner
Membership No.: 175015
Place: Ahmedabad
Date: 21/05/2026
UDIN: 26175015QXQNKC2095

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026

Sr. No.	Particulars	(₹ in Lakhs Except EPS)				
		Half Year Ended			Year ended	
		31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	INCOME					
	(a) Revenue from operations	49,484.71	35,697.54	33,874.89	85,182.25	66,746.45
	(b) Other income	59.10	241.19	58.39	300.29	104.01
	Total Income (1)	49,543.81	35,938.73	33,933.28	85,482.54	66,850.46
2	EXPENSES:					
	(a) Cost of materials consumed	-	-	-	-	3.76
	(b) Purchases of Stock-in-Trade	45,773.72	35,343.18	30,182.08	81,116.90	60,956.77
	(c) Changes in inventories of finished goods, work-in-progress and stock-in trade	(47.76)	(2,080.32)	1,018.60	(2,128.08)	228.81
	(d) Employee benefit expenses	353.97	325.90	430.00	679.87	929.52
	(e) Finance costs	162.72	163.03	192.54	325.75	379.50
	(f) Depreciation and amortization expenses	116.28	68.30	86.84	184.58	152.37
	(g) Other expenses	2,501.28	1,476.40	1,582.30	3,977.68	3,344.70
	Total Expenses (2)	48,860.21	35,296.49	33,492.36	84,156.70	65,995.43
3	Profit / (Loss) before exceptional and extraordinary items and tax	683.60	642.24	440.92	1,325.84	855.03
4	Exceptional items	-	-	-	-	-
5	Profit / (Loss) before extraordinary items and tax (3-4)	683.60	642.24	440.92	1,325.84	855.03
6	Extraordinary items	-	-	-	-	-
7	Profit / (Loss) Before Tax (5-6)	683.60	642.24	440.92	1,325.84	855.03
8	Tax Expenses:					
	(a) Current Tax	171.00	125.00	110.00	296.00	230.00
	(b) Deferred Tax	1.17	(1.25)	(3.84)	(0.08)	(13.10)
	(c) Tax Adjustment of Earlier Years	0.65	0.90	12.72	1.55	12.72
	Total Tax Expenses (8)	172.82	124.65	118.88	297.47	229.62
9	Profit / (Loss) for the period from continuing operations (7-8)	510.78	517.59	322.04	1,028.37	625.41
10	Profit / (Loss) from discontinuing operations before tax	-	-	-	-	-
11	Tax expenses of discontinuing operations	-	-	-	-	-
12	Profit / (Loss) from discontinuing operations after tax (10-11)	-	-	-	-	-
13	Net Profit / (Loss) for the period (9+12)	510.78	517.59	322.04	1,028.37	625.41
14	Net Profit attributable to :					
	a) Owners of the Company	510.79	517.63	322.11	1,028.42	625.61
	b) Non-Controlling Interest	-0.00	(0.05)	(0.07)	(0.05)	(0.20)
15	Paid-up Equity Share Capital (Face value of ₹ 10 each)	1,212.50	1,187.50	1,187.50	1,212.50	1,187.50
16	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	7,157.97	5,157.05
17	Earnings per equity share of ₹ 10 each (not annualised) :					
	a) Basic (In Rupees)	4.23	4.36	2.71	8.59	5.34
	b) Diluted (In Rupees)	4.23	4.36	2.70	8.59	5.33

 For and on behalf of Board of Directors
Jay Jalaram Technologies Limited


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NOTES TO THE AUDITED CONSOLIDATED FINANCIAL RESULTS:

- 1 The above audited consolidated financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and have been audited by the Statutory Auditors of the Company.
- 2 The above consolidated audited financial results of the Jay Jalaram Technologies Limited (the "Company" or "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 21st May 2026. The Statutory Auditors have expressed an unmodified audit opinion on the above audited Consolidated financial results for the half year and year ended 31st March, 2026.
- 3 The Company operates in a single segment i.e. Electronic Gadgets and therefore Segment Reporting as defined in Accounting Standard-17 is not applicable.
- 4 The Consolidated financial results of the Company for the half year and year ended 31st March, 2026 includes the financial results of Hear More Techlife Private Limited ("HMTPL") (up to 06th June, 2025) and Techgrind Solutions Private Limited ("TGS") (for the full Financial Year) and the same have been considered for consolidated financial results of the Group.
- 5 These consolidated results include the results of HMTPL from 01st April,2025 till the period ended 06th June,2025 and TGSP from 01st April,2025 from the period ended 31st March,2026 with a beneficial ownership of 59% and 51% respectively. The Financial Results of both the subsidiaries have been considered for the financial results of the Group by combining like items of Incomes and Expenses and eliminating intragroup income and expenses. The carrying amount of the Company's Investment in both the subsidiaries is knocked off against the Company's portion of Equity in the respective subsidiaries.
- 6 As per the provisions of Accounting Standard 21 "Consolidated Financial Statements", the amount of loss borne by the minority interest is only up to the value of their equity contribution. The loss beyond the loss borne by the Minority Interest is borne by the majority (the parent) and will be recovered subsequently against the profit attributable to the Minority Interest from the future profits of the subsidiary.
- 7 There were no investor complaints, known to the Company, outstanding as on the half year ended 31st March, 2026.
- 8 Previous period's /year's figures have been reclassified/regrouped/rearranged, wherever considered necessary so as to make them comparable with current period's /year's figures.
- 9 The figures for the half year ended 31st March, 2026 and half year ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and 31st March, 2025, respectively and published year to date figures up to the half year ended 30th September, 2025 and 30th September, 2024 respectively which were subjected to limited review.
- 10 Basic and Diluted Earnings Per Share of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods.

For and on behalf of Board of Directors
Jay Jalaram Technologies Limited



Kamlesh Varjivandas Thakkar
Chairman & Managing Director
DIN: 05132275

Place: Ahmedabad
Date : 21st May 2026



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JAY JALARAM TECHNOLOGIES LIMITED

PAN - AACCJ7565J

CIN - L32202GJ2012PLC068660

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026		
Particulars	(₹ in Lakhs)	
	Amount as at 31.03.2026 (Audited)	Amount as at 31.03.2025 (Audited)
A. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,212.50	1,187.50
(b) Reserves and Surplus	7,157.97	5,157.05
(c) Money received against share warrants	-	249.38
Total Shareholders' Funds	8,370.47	6,593.93
(2) Minority Interest	-	0.05
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	35.68	228.42
(b) Deferred Tax Liabilities (Net)	-	0.06
(c) Other Long-Term Liabilities	3,997.55	3,278.39
(d) Long-Term Provisions	26.39	22.40
Total Non-Current Liabilities	4,059.62	3,529.27
(4) Current Liabilities		
(a) Short-Term Borrowings	4,053.80	5,740.76
(b) Trade Payables		
-[i] Total outstanding dues of micro enterprises and small enterprises	963.24	723.84
-[ii] Total outstanding dues of creditors other than micro enterprises and small enterprises	2,184.89	1,539.88
(c) Other Current Liabilities	568.76	480.55
(d) Short-Term Provisions	52.55	37.54
Total Current Liabilities	7,823.24	8,522.57
TOTAL - EQUITY AND LIABILITIES	20,253.33	18,645.81
B. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant, Equipment & Intangible Assets		
[i] Property, Plant, Equipment	1,838.68	830.71
[ii] Intangible Assets	58.44	83.35
[iii] Property, Plant, Equipment Capital Work-in-Progress	9.29	-
[iv] Intangible Assets under development Work-in-Progress	-	9.81
(b) Deferred Tax Assets	49.68	49.62
(c) Other Non-Current Assets	263.76	617.02
Total Non-Current Assets	2,219.85	1,590.51
(2) Current assets		
(a) Inventories	10,956.24	9,042.04
(b) Trade Receivables	1,477.70	804.99
(c) Cash and Bank Balance	783.79	689.02
(d) Short-Term Loans and Advances	3,545.19	5,156.93
(e) Other Current Assets	1,270.56	1,362.33
Total Current Assets	18,033.48	17,055.31
TOTAL - ASSETS	20,253.33	18,645.81

For and on behalf of Board of Directors
Jay Jalaram Technologies Limited



J. Varjivandas

Kamlesh Varjivandas Thakkar
Chairman & Managing Director
DIN: 05132275

Place: Ahmedabad
Date : 21st May 2026



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JAY JALARAM TECHNOLOGIES LIMITED

PAN - AACCCJ7565J

CIN - L32202GJ2012PLC068660

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2025		
Particulars	(₹ in Lakhs)	
	Year Ended 31.03.2026	Year Ended 31.03.2025
	(Audited)	(Audited)
A Cash Flow from Operating Activities		
Profit / (Loss) before tax	1,325.84	855.03
Adjustment for Non Operating Income		
Depreciation /Amortisation	184.58	152.37
Finance Charges	325.75	379.50
Sundry Balance written off	25.27	41.28
Sundry Balance written Back	(7.01)	(4.44)
Interest Income	(30.59)	(14.49)
Rent Income	(37.26)	(44.42)
Share Issue expenses	(172.56)	-
Provision for Gratuity and leave encashment / (written back)	4.14	1.91
Operating Profit before Working Capital changes	1,618.16	1,366.75
Decrease/(Increase) in inventory	(2,108.92)	332.78
Decrease/(Increase) in trade & other receivable	(743.41)	141.19
Decrease/(Increase) in short term loans & advances	1,574.30	(3,178.95)
Decrease/(Increase) in Other Current Assets	91.59	(316.34)
(Decrease)/Increase in Trade Deposits Taken	719.16	234.24
Decrease/(Increase) in Security Deposits Given	114.53	(123.94)
(Decrease)/Increase in trade payables	928.73	(492.19)
(Decrease)/Increase in other liabilities	133.13	(950.93)
(Decrease)/Increase in short term provisions	15.22	16.88
Cash generated from operations	2,342.49	(2,970.51)
Income taxes paid (net)	297.55	242.72
Net Cash Flow from Operating Activities (A)	2,044.94	(3,213.24)
B Cash Flow from Investing Activities		
Proceeds from Sale of Property, Plant and Equipment	(1,196.00)	(152.65)
Rent Income	37.26	44.42
Interest Income	30.59	14.49
Cash and Cash Equivalents of Subsidiary disposed off	(0.71)	-
Sale of Investment in Subsidiary	0.59	-
Investment in Other Bank Balance	(50.38)	(418.01)
Net Cash Flow from Investing Activities (B)	(1,178.65)	(511.75)
C Cash Flow from Financing Activities		
Proceeds from Issue of Shares	748.13	2,972.55
Proceeds from Issue of Share Warrants	-	249.38
Proceeds / (repayment) from Short Term Borrowings	(1,494.22)	1,878.95
Proceeds / (repayment) from Long Term Borrowings	11.20	(994.28)
Finance Charges	(325.75)	(379.50)
Net Cash Flow from Financing Activities (C)	(1,060.64)	3,727.09
Net (decrease) / increase in Cash and Cash Equivalents (A+B+C)	(194.35)	2.11
Cash and Cash Equivalents at the beginning of period	571.02	568.91
Cash and Cash Equivalents at the Closing of period	376.67	571.02

For and on behalf of Board of Directors
Jay Jalaram Technologies Limited



Kamlesh Varjivandas Thakkar

Kamlesh Varjivandas Thakkar
Chairman & Managing Director
DIN: 05132275

Place: Ahmedabad
Date : 21st May 2026

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India's Most Trusted Mobile Retail Chain

Independent Auditor's Report on the Half Yearly and Year to Date Consolidated Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jay Jalaram Technologies Limited

Opinion

1. We have (a) audited the accompanying Consolidated Financial Results for the half year and year ended 31st March, 2026 and (b) reviewed the Consolidated Financial Results for the half year and year ended 31st March, 2026 (refer 'Other Matters' section below), both included in the accompanying "Statement of Consolidated Financial Results" for the half year and year ended 31st March, 2026 of **Jay Jalaram Technologies Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together hereinafter referred to as "the Group") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. In our opinion and to the best of our Information and according to the explanations given to us, the Statement:
 - i. includes the results of the following entities:

Name of the Company	Type of Entity
Hear More Techlife Private Limited (01 st April 2025 to 06 th June 2025)	Subsidiary Company
Techgrind Solutions Private Limited	Subsidiary Company

- ii. presents in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounting Standard) Rules, 2021, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other financial information of the Group, for the half year and year ended 31 March 2026.



Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

4. This Statement which includes the Consolidated Financial Results which has been prepared on the basis of the Audited Consolidated Financial Statements and has been approved by the Holding Company's Board of Directors. The Board of Directors of the Holding Company are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit of the group and other Financial Information of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate Internal Financial Controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error which have been used for the preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Consolidated Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective board of directors of the companies included in the group are also responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Consolidated Financial Results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate Internal Financial Controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group including its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in:

- i. planning the scope of our audit work and in evaluating the results of our work; and
 - ii. to evaluate the effect of any identified misstatements in the Statement
9. We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

11. The Consolidated Financial Statement includes the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the Financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to the first half year of the current Financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



*Converted into Limited Liability Partnership (LLPIN: ACW-6138) w.e.f. 24/03/2026 from V C A N & Co
204, Wall Street-1, Nr. Gujarat College, Ellisbridge, Ahmedabad-380006, Gujarat, India.*

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Our Offices : Ahmedabad | Bhilwara | Mumbai | New Delhi | Patna | Raipur | Vadodara

"Priority of Service over personal gain"

12. The following details of one of the subsidiary have been considered in the consolidated financial statements:

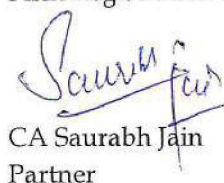
Amount in ₹ Lakhs

Name of Subsidiaries	Total Assets as on March 31 st , 2026	Total Revenue For the F.Y. 2025 - 2026	Net Profit/ (Loss) For the F.Y. 2025 - 2026	Net Cash Inflow F.Y. 2025 - 2026
Hear More Techlife Private Limited	-	4.86	(20.10)	(0.27)

The above table reflects the interim financial results/ financial information in respect of 1 Subsidiary (Hear More Techlife Private Limited) for the period 01st April 2025 to 06th June 2025. These interim standalone financial results/ financial information have been approved and furnished to us by the Management and have been limited reviewed by us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such unaudited interim standalone financial results/financial information. According to the information and explanations given to us by the Management, these interim standalone financial results/financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the unaudited interim standalone/consolidated financial results/financial information certified by the Management.

For V C A N & C O L L P
Chartered Accountants
Firm Registration No. 125172W/W101232


CA Saurabh Jain
Partner



Membership No.: 175015
Place: Ahmedabad
Date: 21/05/2026
UDIN: 26175015MITPIB7222



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JAY JALARAM TECHNOLOGIES LIMITED

PAN - AACCCJ7565J

CIN - L32202GJ2012PLC068660

21st May, 2026

To,
National Stock Exchange of India Limited
Listing Compliance Department,
Exchange Plaza, Plot No. C - 1,
Block - G, Bandra Kurla Complex,
Bandra (E), Mumbai - 400051

NSE Symbol - KORE; ISIN - INE0J6801010

Dear Sir/Madam,

Sub.: Declaration in respect of Unmodified Opinion on Audited Financial Results (Standalone and Consolidated) of the Company for the half year and financial year ended 31st March, 2026

Ref.: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. V C A N & CO LLP, Chartered Accountants (FRN: 125172W/W101232), Statutory Auditors of the Company, have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the half year and financial year ended 31st March, 2026.

You are requested to take the above on your record.

Thanking you,
Yours faithfully,
For Jay Jalaram Technologies Limited

Manish Thakkar
Chief Financial Officer



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