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**Limited Review Report on the Quarter ended 31<sup>st</sup> December, 2025  
Financial Results of the Jainex Aamcol Limited under the SEBI (Listing  
Obligations and Disclosure Requirements) Regulations, 2015, as  
amended**

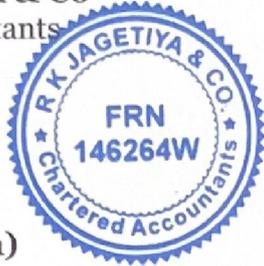
To  
The Board of Directors of  
**Jainex Aamcol Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Jainex Aamcol Ltd** (“the Company”) for the quarter/nine month ended 31 December, 2025 (“the Statement”).
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations'). 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 is limited primarily to inquiries of Corporation personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized



accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R K Jagetiya & Co**  
Chartered Accountants  
FRN 146264W



**(Ravi K Jagetiya)**

Proprietor

Membership No. 134691

Date: 13<sup>th</sup> February, 2025

Place: Mumbai

UDIN: 26134691KOGKVX8562

**Statement of Standalone Audited Financial Results for the Quarter ended 31st December 2025**

Sr. No.	PART I Particulars	Rs. in Lakhs					
		Quarter ended			Nine Month ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	<b>Income from Operations</b>						
(a)	Net Sales and revenue from Operations	682.53	564.96	658.04	1898.84	1786.06	2378.73
(b)	Other income (Net)	12.37	4.69	(0.04)	22.08	0.92	6.09
	<b>Total Income from operations (net)</b>	<b>694.90</b>	<b>569.65</b>	<b>658.00</b>	<b>1920.92</b>	<b>1786.98</b>	<b>2384.82</b>
2	<b>Expenses</b>						
(a)	Cost of materials consumed	260.40	133.18	221.94	565.12	503.24	755.36
(b)	Stores, Spares and Tools Consumed	36.97	21.27	32.49	85.79	76.60	103.37
(c)	Purchase of stock in trade						
(d)	Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(e)	Other Manufacturing and Operating Expenses	(15.94)	9.58	10.47	16.78	15.59	(24.33)
(f)	Employees benefits expenses	63.89	63.51	63.31	192.57	218.14	279.55
(g)	Finance cost	188.85	179.78	213.16	553.25	594.04	792.37
(h)	Depreciation and Impairment expenses	17.12	13.58	8.09	39.81	26.46	34.77
(i)	Sales, Administration and Other Expenses	26.48	21.34	15.93	69.16	47.56	64.17
	<b>Total Expenses</b>	<b>88.37</b>	<b>77.17</b>	<b>90.97</b>	<b>257.07</b>	<b>250.47</b>	<b>335.99</b>
3	<b>Profit/(Loss) before Exceptional and extraordinary items and tax ( 1-2)</b>	<b>666.14</b>	<b>519.41</b>	<b>656.36</b>	<b>1779.55</b>	<b>1732.10</b>	<b>2341.25</b>
4	Exceptional items	28.76	50.24	1.64	141.37	54.88	43.57
5							
6	<b>Profit/(Loss) before extraordinary items and tax ( 3-4)</b>	<b>28.76</b>	<b>50.24</b>	<b>1.64</b>	<b>141.37</b>	<b>54.88</b>	<b>43.57</b>
7	Extraordinary Items						
8	<b>Profit/(Loss) before tax (5-6)</b>	<b>28.76</b>	<b>50.24</b>	<b>1.64</b>	<b>141.37</b>	<b>54.88</b>	<b>43.57</b>
9	<b>Tax Expenses (including Deferred Tax)</b>						
10	1 Current Tax	22.50	15.72	0.47	55.66	13.14	9.08
11	2 Deferred Tax (Net)	5.90	17.78	(1.71)	43.92	18.23	16.60
12	3 MAI credit Entitlement	16.60	(2.06)	2.18	11.74	(5.09)	(7.52)
13	<b>Net Profit / (Loss) for the period ( 7 +/- 8)</b>	<b>6.26</b>	<b>34.52</b>	<b>1.17</b>	<b>85.71</b>	<b>41.74</b>	<b>34.49</b>
14	<b>Other Comprehensive Income</b>						
15	a (i) Items that will not be reclassified to profit or loss						
16	(ii) Income tax relating to items that will not be reclassified to profit or loss						
17	b (i) Items that will be reclassified to profit or loss						
18	(ii) Income tax relating to items that will be reclassified to profit or loss						
19	<b>Total Comprehensive income for the period/year (9+10)(Comprising Profit and Other Comprehensive Income for the period)</b>	<b>6.26</b>	<b>34.52</b>	<b>1.17</b>	<b>85.71</b>	<b>41.74</b>	<b>34.49</b>
20							
21	<b>Paid up Equity share capital (face value of Rs. 10/- each)</b>	<b>149.94</b>	<b>149.94</b>	<b>149.94</b>	<b>149.94</b>	<b>149.94</b>	<b>149.94</b>
22	<b>Other Equity (including capital reserve, capital redemption reserve, share premium and retained earnings)</b>						<b>576.56</b>
23	<b>Earnings Per Share (of Rs. 10/-each)</b>						
24	(a) Basic	0.28	2.31	0.08	3.82	2.79	2.30
25	(b) Diluted	0.28	2.31	0.08	3.82	2.79	2.30

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**NOTES :**

- (1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13 February 2026
- (2) The company's main product lines are in gear cutting tools which contributes over 93% (previous year 92%) of its revenue. The contribution from the balance operation is mostly involving common processes and use of the same machineries of main product lines and thus the company's operation is considered as a single segment.
- (3) The Company has no subsidiary, joint venture or associates, hence consolidation of results are not required.
- (4) The figures for the previous periods have been regrouped/rearranged wherever necessary.

Further at the Board meeting held on 14/11/2025 the board had approved detailed terms of Right ISSUE OF UP TO 7,48,169 FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF Rs.10/- EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF Rs.120 PER RIGHT EQUITY SHARE (INCLUDING A PREMIUM OF Rs.110 PER RIGHTS EQUITY SHARE) AGGREGATING TO RS.897.80 LAKHS ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF ONE (1) RIGHT EQUITY SHARE FOR EVERY TWO (2) FULLY PAID-UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS ON THURSDAY, NOVEMBER 20, 2025.

Accordingly, on 10.12.2025 the Board had considered and approved allotment of 7,48,169/- Equity Shares of the Face value Rs.10/- Each and issue price of Rs.120/- Per Equity share including premium of Rs 110/- Per Share.

PLACE: AURANGABAD

DATE :13 FEBRUARY 2026

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**JAINEX AAMCOL LIMITED**

Additional disclosures as per Regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

Sr. No.	Particulars	Quarter Ended			Nine Month ended		Year Ended
		Dec 31 2025	Sep 30 2025	31-Dec-24	Dec 31 2025	Dec 31 2024	31-Mar-25
1	<u>Debt - Equity Ratio (no. of times)</u> Debt -Equity Ratio = Total Borrowings including unsecured loans divided by Equity + Reserves (excluding capital reserve)	0.51	1.75	1.25	0.51	1.25	1.39
2	<u>Debt Service Coverage Ratio (DSCR)(no. of times)</u> DSCR = (Profit before interest, depreciation, tax and exceptional items divided by (interest expenses together with principal repayments of long-term debt excluding unsecured loans during the period and cash flow on settlement of derivatives contracts related to borrowings)	0.12	2.95	1.60	0.38	2.60	2.28
3	<u>Interest Service Coverage Ratio (ISCR) (no. of times)</u> ISCR= Profit before total interest, tax and exceptional items divided by interest expense	2.68	5.12	1.20	4.68	3.19	2.31
4	<u>Current Ratio</u> Current ratio = Current assets divided by Current liabilities	0.92	0.78	1.25	0.92	1.25	1.51
5	<u>Long Term Debt to Working Capital Ratio</u> Long term debt to working capital ratio = Long term borrowings ( including current maturities of long term borrowings) divided by Current assets (-) Current liabilities (excluding current maturities of long term borrowings)	-13.76	-4.57	1.62	-13.76	1.62	1.05
6	<u>Bad Debts to Accounts Receivable Ratio</u> Bad debts to accounts receivable ratio = Bad debts divided by Average gross trade receivables	0.0000	0.0000	0.00	0.00	0.00	0.00
7	<u>Current Liability Ratio</u> Current liability ratio = Current liabilities divided by Total liabilities	0.84	0.71	0.66	0.84	0.66	0.65
8	<u>Total Debt to Total Assets Ratio</u> Total debt to total assets ratio = Total borrowings (secured and unsecured + wcl) divided by Total assets	0.22	0.39	0.40	0.22	0.4	0.44
9	<u>Debtors Turnover Ratio</u> Debtors turnover ratio = Revenue from operations for trailing 12 months (net of GST) divided by Average gross trade receivables	4.70	5.09	4.83	4.70	4.83	4.75
10	<u>Operations Margin (%)</u> Operating margin (%) = Profit before depreciation, interest, tax and exceptional items from continuing operations (-) Other income divided by Revenue from operations	10.80%	14.95%	3.90%	13.26%	7.14%	5.95%

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Sr. No.	Particulars	Quarter Ended					Year Ended
		Dec 31 2025	Sep 30 2025	31-Dec-24	Dec 31 2025	Dec 31 2024	31-Mar-25
11	<u>Net Profit Margin (%)</u> Net profit margin (%) = Net profit after tax from continuing operations and discontinued operations divided by Revenue from operation	0.92%	6.11%	0.18%	4.51%	2.34%	1.45%
12	<u>Inventory Turnover Ratio</u> Inventory turnover ratio= in days = Average inventory divided by sales of products in days	89	130	96	89	96	94
13	<u>Net Worth (Rs in Lakhs)</u> Net worth as per section 2(57) of Companies Act,2013	1669	791	719	1669	719	712
14	Total Borrowings (Rs in Lakhs)		1386.22	898.3		898.3	988.99

Figures for previous periods have been regrouped/reclassified to confirm to the classification of the current periods and are as per audited balance sheet.

The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14-11-2025

PLACE: AURANGABAD  
DATE :13 FEBRUARY 2026

