

JIYA ECO-PRODUCTS LIMITED

[CIN: L01111GJ2011PLC068414]

Regd. Off. Address: Survey No. 202/2/1, Navagam (G), Taluka Vallabhipur,
Bhavnagar- 364313, Gujarat, India

Email: cfo@jiyaeco.com Cont. No. : +91-9552503161

Website: www.jiyaeco.com

Date: 14th November, 2025

To,
BSE Limited,
Dept. of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001, Maharashtra, India
Company Code: 539225

Sub.: Outcome of Board meeting

Ref.: Regulation 30(6) / 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

This is to inform you that at the Board Meeting of the Company held today i.e. **Friday, 14th November, 2025** at 'Bungalow No. 36/B, C.T.S. No. 994 & 945 (S. NO. 117 & 118) Madhav Baug, Shivtirth Nagar, Kothrud, Pune, Maharashtra 411038', the Board of Directors of has inter-alia, considered and approved the unaudited Financial Results (Standalone and Consolidated) along with the Statement of Assets & Liabilities, Cash Flow Statement, for the quarter and half year ended on 30th September, 2025;

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith unaudited Financial Results (Standalone and Consolidated) along with the Statement of Assets & Liabilities, Cash Flow Statement, for the quarter and half year ended on 30th September, 2025 duly signed by Whole-Time Director of the Company, together with the Limited Review Report issued by the Statutory Auditors thereon.

In Compliance with the provisions of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Chanadabhoy & Jassoobhoy, Chartered Accountants, Gujrat, Statutory Auditors of the Company has qualified the report hence the statement of impact of Auditor's qualification is also being attached with the financial results for the quarter & half year ended 30th September, 2025.

The meeting of Board of Directors commenced at 3.30 P.M. and concluded at 7.45 P.M.
You are requested to kindly take the same on records.

Thanking you,

Yours faithfully,
FOR, JIYA ECO-PRODUCTS LIMITED

Pradeep Kisan Khandagale
Whole-Time Director
(DIN: 01124220).

Encl: As above



CHANDABHOY & JASSOOBHOY CHARTERED ACCOUNTANTS

CA GAUTAM N. SHAH

CA RAHUL G. DIVAN

(+91) 98242 56190/98247 99760

CA NIMAI G. SHAH

CA PARIN H. PATWARI

✉ CNJABD@GMAIL.COM

No. 605-606-607, Silver Oaks, Near Mahalaxmi Cross Roads, Paldi, Ahmedabad – 380007, Gujarat, India

Limited Review Report

To The Board of Directors of Jiya Eco Products Limited

We have reviewed the accompanying statement of Standalone unaudited financial results of Jiya Eco Products Limited ("the Company") for the quarter ended 30th September, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019.

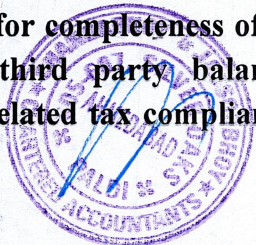
This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for disclaimer of opinion:

As informed by the Director and certain points pertaining to various elements of the financial statements as mentioned below may require necessary adjustments / disclosures in financial statements and may have material and pervasive impact on the financial position of the Company for the quarter ended as at 30th September, 2025. The books of account of the company have been prepared on going concern basis. Accordingly, pending following adjustments and unavailability of sufficient and appropriate audit evidence, we are unable to express our opinion on the attached financial statements of the company.

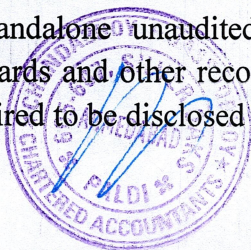
1. During the time of our audit, we have not been provided with satisfactory supporting documents for completeness of transactions pertaining to sales, purchase, valuation of inventory, third party balance confirmation of trade receivables and payable alongwith related tax compliances thereof outstanding as on 30th September, 2025 in



the financial results. Therefore, we could not generate and obtain appropriate audit evidences for the aforesaid observations.

2. During the time of audit, we have not been provided with fixed assets register. Due to lack of documents and supporting documents, we could not ascertain the genuineness of depreciation and deferred tax liabilities/assets.
3. The company has unsecured loans for which management has not charged interest, and relevant loan agreements are not available. While a portion of these balances has been verified through cross-ledger verification, confirmations for the remaining balances have not been obtained. In the absence of valid agreements and necessary confirmations, the accuracy of the balances and their interest-free status could not be fully verified, which may impact the fair presentation of liabilities and interest expenses.
4. The Company has significant trade payables; however, the bifurcation between Micro, Small, and Medium Enterprises (MSME) creditors has not been provided. Non-disclosure of the MSME classification is not in compliance with the provisions of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, thereby affecting both regulatory compliance and financial transparency. Further, advances paid to suppliers remain unconfirmed. In the absence of confirmations from these parties raises concerns regarding the reliability and completeness of liabilities reported in the financial statements.
5. Trade receivables outstanding as at the reporting date have not been confirmed by the respective debtors. In the absence of direct external confirmations or sufficient alternative audit procedures, we are unable to verify the accuracy, completeness, or recoverability of these balances.
6. The company has granted loans for which confirmations and supporting loan agreements were not made available for verification. In the absence of such information, the accuracy, recoverability, and interest-free nature of these loans could not be verified. Accordingly, we are unable to comment on the possible impact, if any, on the fair presentation of the company's financial statements with respect to assets, liabilities, and interest income.
7. We observed that the company has outstanding TDS receivable for which confirmations or supporting documentation were not made available for our verification. Accordingly, we were unable to verify the accuracy and recoverability of the said balance.

Based on our review conducted as above, we are unable to determine whether the accompanying statement of Standalone unaudited financial results 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 SEBI (Listing Obligations and



Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying Standalone financial results and other financial information for the quarter ended 30th September, 2024 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

For Chandabhoy & Jassoobhoy

Place : Ahmedabad

Date : 14th November, 2025

UDIN: **25100932BMHVFG8142**



Nimai Gautam Shah

CA Nimai Gautam Shah

Partner

Chartered Accountants

Membership No. 100932

Firm Regn. No. 101648W

Jiya Eco- Products Limited (under CIRP)
Standalone Balance Sheet as at 30th September, 2025

Particulars		Note	For the Year Ended 30 September, 2025	For the Year Ended 31st March, 2025
ASSETS				
NON-CURRENT ASSETS				
(a)	Property, plant and equipment	7	589.02	589.02
	Capital work-in-progress		140.11	140.11
(b)	Financial assets			0.00
	(i) Investments	8	283.40	283.40
	(ii) Trade receivables	9	1145.22	1145.22
(c)	Other non current assets	10	209.78	209.78
	Total Non- Current Assets		2367.53	2367.53
CURRENT ASSETS				
(a)	Inventories	-	0.00	0.00
(b)	Financial assets			
	(i) Trade receivables		0.00	0.00
	(ii) Cash and cash equivalents	11	7.71	0.90
(c)	Other current assets		0.00	0.00
	Total Current Assets		7.71	0.90
TOTAL ASSETS			2375.24	2368.44
EQUITY AND LIABILITIES				
EQUITY				
(a)	Equity share capital	12	3007.33	3007.33
(b)	Other equity	13	(4868.02)	(4862.19)
			(1860.70)	(1854.86)
LIABILITIES				
NON-CURRENT LIABILITIES				
(a)	Financial liabilities			
	(i) Borrowings		0.00	0.00
	(ii) Trade payables	14		
	(A) total outstanding dues of micro enterprises and small enterprises; and		18.97	18.97
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		258.16	243.34
	(iii) Other financial liabilities	15	576.09	578.28
(b)	Provisions	16	152.30	152.30
(c)	Non Current tax liabilities	17	1018.44	1018.44
(d)	Deferred tax liabilities (net)	18	26.24	26.24
	Total Non- Current Liabilities		2050.21	2037.57
CURRENT LIABILITIES				
(a)	Financial liabilities			
	(i) Borrowings	19	2185.73	2185.73
	(ii) Trade payables			
	(A) total outstanding dues of micro enterprises and small enterprises; and		0.00	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		0.00	0.00
	(iii) Other Financial liabilities		0.00	0.00
(b)	Provisions		0.00	0.00
(c)	Current tax liabilities		0.00	0.00
	Total Current Liabilities		2185.73	2185.73
TOTAL EQUITY AND LIABILITIES			2375.24	2368.44

Place: Pune
Date: 14th November, 2025

BY ORDER OF THE BOARD OF DIRECTORS ,
FOR JIYA ECO PRODUCTS LIMITED

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220

Jiya Eco- Products Limited

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30/09/2025

In Lakhs

Particulars	Three Months	Three Months	Three Months	Half Year	Half Year	Year
	Ended on 30.09.2025	Ended on 30.06.2025	Ended on 30.09.2024	Ended on 30.09.2025	Ended on 30.09.2024	ended on 31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	10.00	0.00	0.00	10.00	0.00	0.00
2. Other Income	-	0.00	0.06	0.00	0.06	2.66
3. Total Revenue (1+2)	10.00	0.00	0.06	10.00	0.06	2.66
4. Expenses			-		-	-
Cost of Materials consumed	0.00	0.00	-	-	-	-
Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Change in inventories of Finished Goods, Work-in-Process and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Employees benefits expenses	0.00	0.00	0.00	0.00	0.00	0.00
Finance Cost	0.00	0.00	0.00	0.00	0.00	0.01
Depreciation and Amortisation expense	0.00	0.00	0.00	0.00	0.00	71.29
Other Expenses	7.70	8.14	4.71	15.84	9.30	35.41
Total Expenses	7.70	8.14	4.71	15.84	9.30	106.71
5. Profit before exceptional and extraordinary items and tax (3 - 4)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.05)
6. Exceptional Items	-	-	-	-	-	-
7. Profit before extraordinary items and tax (5 - 6)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.05)
8. Extraordinary items		0.00	0.00	0.00	0.00	0.00
9. Profit before tax (7- 8)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.05)
10. Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
11. Profit/(Loss) for the period from continuing operations (9 - 10)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.05)
12. Profit/(Loss) from discontinuing operations	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.05)
13. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
14. Profit/(Loss) from Discontinuing operations (after tax) (12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15. Profit/(Loss) for the period (11 + 14)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.05)
16. Other comprehensive income net of taxes	0.00	0.00	0.00	0.00	0.00	0.00
17. Total comprehensive income for the period (15+16)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.05)
18. Paid -up equity share capital(Face Value of Rs.10/-Per Share)	3007.33	3007.33	3007.33	3007.33	3007.33	3007.33
19. i Earing Per Share(EPS) (before extraordinary items) (Of Rs. 10/- each) (Not annualised except last coloumn)						
(a) Basic	0.01	(0.03)	(0.02)	(0.02)	(0.03)	(0.35)
(b) Diluted	0.01	(0.03)	(0.02)	(0.02)	(0.03)	(0.35)
ii Earing Per Share(EPS) (after extraordinary items) (Of Rs. 10/- each) (Not annualised except last coloumn)						
(a) Basic	0.01	(0.03)	(0.02)	(0.02)	(0.03)	(0.35)
(b) Diluted	0.01	(0.03)	(0.02)	(0.02)	(0.03)	(0.35)

Notes :

1 The Hon'ble Ahmedabad Bench of NCLT has in C.P.(I.B.) No. 35/(IB)AHM/ 2023 in the case of Raj Radhe Finance Ltd (the Applicant Financial Creditor) Vs. Jiya Eco-Products Limited admitted the CIRP against the entity. The IRP has received the order copy of the same on 09.05.2023. By the same order the Hon'ble NCLT has also appointed Mr. Keyur J Shah, IP Registration No: IBBI/IPA-002/IP-N00244/2017-18/10729 as the Interim Resolution Professional. The Hon'ble NCLT, Ahmedabad Bench passed an order for replacement of RP and appointed Mr Prawincharan Dwary as Resolution Professional of the Corporate Debtor. The powers of Board of Directors of the company remains suspended affective from the CIRP commencement date and such powers along with the management of affairs of the company are vested with the Resolution Professional. The Resolution Professional has relied on the certifications, representations and statements made by the erstwhile management for such period and is signing the Financial Results solely for the purpose of discharging the powers of the Board of directors which have been conferred upon him by virtue of section 17 of the Code.

Jiya Eco- Products Limited
STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30/09/2025

- 2 As the powers of the Board of Directors have been suspended, the above results have not been adopted by the board of directors. However the same has been signed by Shri Prawincharan Dwary, Resolution Professional of the company.
- 3 The Company has only one segment of activity, viz. agricultural products.
- 4 Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification.
- 5 There were no extraordinary items during the quarter ended 30th september 2025
- 6 The Statutory Auditors of the company has carried out limited review report of the above results for the quarter ended as on 30th June, 2024 as per regulation 33 of the SEBI (LODR) Regulations, 2015.

Place: Pune

Date: 14th November, 2025

**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR JIYA ECO PRODUCTS LIMITED**

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220

Jiya Eco- Products Limited (under CIRP)
Cash Flow Statement for the Year Ended 30th September, 2025

	Particulars	For the Year Ended 30 September, 2025	For the Year Ended 31st March, 2025
(A)	Cash flow from operating activities		
	Profit/(loss) before tax	(5.84)	(10405249.68)
	Adjusted for :	0.00	0.00
	Depreciation and amortisation expense	0.00	7129201.68
	Interest income	0.00	(266090.00)
	Finance cost	0.00	742.00
	Employee benefit expense	0.00	0.00
		(5,83,588.72)	(354139600.00)
	Operating profit/(loss) before working capital changes		0.00
	Adjusted for :	0.00	0.00
	(Increase)/Decrease in trade receivables	0.00	0.00
	(Increase)/Decrease in inventories	0.00	0.00
	(Increase)/Decrease in other assets- current	0.00	0.00
	(Increase)/Decrease in other assets- non current	0.00	(568257.00)
	Increase/(Decrease) in trade payables	14.83	(364724.00)
	Increase/(Decrease) in other non current liabilities	0.00	(238886.00)
	(Increase)/Decrease in Other financial Liabilities	(2.19)	0.00
	(Increase)/Decrease in Other financial Liabilities non current	0.00	38985471.00
	Increase/(Decrease) in provisions - Non Current	0.00	0.00
	Increase/(Decrease) in provisions	0.00	0.00
		12.64	37813604.00
	Cash generated from operations	6.80	34272208.00
	Net Income taxes (paid) / refunds	0.00	0.00
	Net cash from operating activities	6.80	34272208.00
(B)	Cash flow from investing activities		
	Capital expenditure on property, plant and equipment including capital advances	0.00	0.00
	Purchases of investments	0.00	0.00
	Interest received	0.00	266090.00
	Net cash used in investing activities	0.00	266090.00
			0.00
(C)	Cash flow from financing activities		0.00
	Bonus Issue of shares	0.00	0.00
	Amount received on Share Warrant	0.00	0.00
	(Repayment)/Proceeds from long-term borrowings	0.00	0.00
	(Repayment)/Proceeds from short term borrowings	0.00	(4344173200.00)
	Dividends paid to company's shareholders	0.00	0.00
	Interest and finance charges paid	0.00	(74200.00)
	Net cash used in financing activities	0.00	(43442474.00)
			0.00
	Net (decrease) / increase in cash and cash equivalents	6.80	(8904176.00)
	Cash and cash equivalents as at the beginning of the year	90.32	899450000.00
	Cash and cash equivalents as at the end of the year	7.71	9032400.00

Place: Pune
Date: 14th November, 2025

**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR JIYA ECO PRODUCTS LIMITED**

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220



CHANDABHOY & JASSOOBHOY CHARTERED ACCOUNTANTS

CA GAUTAM N. SHAH
CA NIMAI G. SHAH

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Limited Review Report

To The Board of Directors of Jiya Eco Products Limited

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This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for disclaimer of opinion:

As informed by the Director and certain points pertaining to various elements of the financial statements as mentioned below may require necessary adjustments / disclosures in financial statements and may have material and pervasive impact on the financial position of the Company for the quarter ended as at 30th September, 2025. The books of account of the company have been prepared on going concern basis. Accordingly, pending following adjustments and unavailability of sufficient and appropriate audit evidence, we are unable to express our opinion on the attached financial statements of the company.

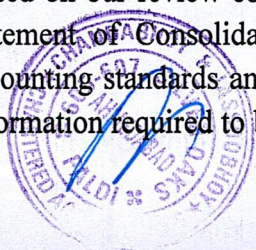
1. During the time of our audit, we have not been provided with satisfactory supporting documents for completeness of transactions pertaining to sales, purchase, valuation of inventory, third party balance confirmation of trade receivables and payable alongwith related tax compliances thereof outstanding as on 30th September, 2025 in



the financial results. Therefore, we could not generate and obtain appropriate audit evidences for the aforesaid observations.

2. During the time of audit, we have not been provided with fixed assets register. Due to lack of documents and supporting documents, we could not ascertain the genuineness of depreciation and deferred tax liabilities/assets.
3. The company has unsecured loans for which management has not charged interest, and relevant loan agreements are not available. While a portion of these balances has been verified through cross-ledger verification, confirmations for the remaining balances have not been obtained. In the absence of valid agreements and necessary confirmations, the accuracy of the balances and their interest-free status could not be fully verified, which may impact the fair presentation of liabilities and interest expenses.
4. The Company has significant trade payables; however, the bifurcation between Micro, Small, and Medium Enterprises (MSME) creditors has not been provided. Non-disclosure of the MSME classification is not in compliance with the provisions of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, thereby affecting both regulatory compliance and financial transparency. Further, advances paid to suppliers remain unconfirmed. In the absence of confirmations from these parties raises concerns regarding the reliability and completeness of liabilities reported in the financial statements.
5. Trade receivables outstanding as at the reporting date have not been confirmed by the respective debtors. In the absence of direct external confirmations or sufficient alternative audit procedures, we are unable to verify the accuracy, completeness, or recoverability of these balances.
6. The company has granted loans for which confirmations and supporting loan agreements were not made available for verification. In the absence of such information, the accuracy, recoverability, and interest-free nature of these loans could not be verified. Accordingly, we are unable to comment on the possible impact, if any, on the fair presentation of the company's financial statements with respect to assets, liabilities, and interest income.
7. We observed that the company has outstanding TDS receivable for which confirmations or supporting documentation were not made available for our verification. Accordingly, we were unable to verify the accuracy and recoverability of the said balance.

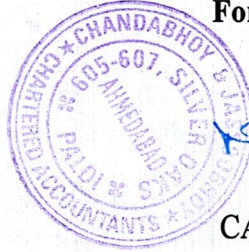
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Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying Consolidated financial results and other financial information for the quarter ended 30th September, 2024 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

For Chandabhoy & Jassoobhoy



Nimai Gautam Shah

Place : Ahmedabad

Date : 14th November, 2025

UDIN: **25100932BMHVFH7615**

CA Nimai Gautam Shah

Partner

Chartered Accountants

Membership No. 100932

Firm Regn. No. 101648W

Jiya Eco- Products Limited & its subsidiaries
Consolidated Balance Sheet as at 30th september, 2025

(All amounts are in thousand, unless otherwise stated)

	Particulars	For the Year Ended 30 September, 2025	For the Year Ended 31st March, 2025
	ASSETS		
	NON-CURRENT ASSETS		
(a)	Property, plant and equipment	58907.90	58907.90
	Capital work-in-progress	16275.59	16275.59
(b)	Financial assets	0.00	0.00
(i)	Investments	0.00	0.00
(ii)	Trade receivables	139360.01	139360.01
(c)	Other non current assets	31625.46	31625.46
	Deferred tax Asset (net)	0.00	0.00
	Total Non- Current Assets	246168.97	246168.97
	CURRENT ASSETS		
(a)	Inventories	0.00	0.00
(b)	Financial assets		
(i)	Trade receivables	0.00	0.00
(ii)	Cash and cash equivalents	2030.15	1349.76
(c)	Other current assets	0.00	0.00
	Total Current Assets	2030.15	1349.76
	TOTAL ASSETS	248199.12	247518.73
	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	300732.62	300732.62
(b)	Other equity	(537725.42)	(537141.83)
		(236992.80)	(236409.21)
	NON CONTROLLING INTEREST	0.06	0.06
	LIABILITIES		
	NON-CURRENT LIABILITIES		
(a)	Financial liabilities		
(i)	Borrowings	19327.74	19327.74
(ii)	Trade payables	0.00	
	(A) total outstanding dues of micro enterprises and small enterprises; and	1965.81	1965.81
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	34593.46	33110.73
(iii)	Other financial liabilities	59762.90	59981.65
(b)	Provisions	15917.09	15917.09
(c)	Non Current tax liabilities	134704.81	134704.81
(d)	Deferred tax liabilities (net)	347.07	347.07
	Total Non- Current Liabilities	266618.88	265354.89
	CURRENT LIABILITIES		
(a)	Financial liabilities		
(i)	Borrowings	218572.98	218572.98
(ii)	Trade payables	0.00	0.00
	(A) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	0.00	0.00
(iii)	Other Financial liabilities	0.00	0.00
(b)	Provisions	0.00	0.00
(c)	Current tax liabilities	0.00	0.00
	Total Current Liabilities	218572.98	218572.98
	TOTAL EQUITY AND LIABILITIES	248199.12	247518.73

Place: Pune
Date: 14th November, 2025

**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR JIYA ECO PRODUCTS LIMITED**

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220

Jiya Eco- Products Limited & its subsidiaries
Audited financial results for the Quarter and Half Year Ended on 30th September, 2025

Statement of Consolidated Audited Results for the Quarter and Half Year Ended on 30th September, 2025							
	Particulars	Quarter ended on			Half year ended on		Year ended on
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
	Income from Operations						
I	Revenue from operation	10.00	0.00	-	10.00		0.00
II	Other Income	0.00	0.00	0.06	0.00	0.06	2.66
III	Total Income (I + II)	10.00	0.00	0.06	10.00	0.06	2.66
IV	Expenses			0.00		0.00	0.00
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Employee Benefit Expense	0.00	0.00	0.00	0.00	0.00	0.00
	e) Finance cost	0.00	0.00	0.00	0.00	0.00	0.01
	f) Depreciation & amortization	0.00	0.00	0.00	0.00	0.00	71.32
	g) Other Expenditure	7.70	8.14	4.71	15.84	9.30	35.41
	Total Expenses (IV)	7.70	8.14	4.71	15.84	9.30	106.75
V	Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.09)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before extra ordinary Items and tax (V -VI)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.09)
VIII	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit / (Loss) before Tax (VII- VIII)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.09)
X	Tax expense	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit (Loss) for the period from continuing operations (IX - X)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.09)
XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.09)
XVI	Other Comprehensive Income:		0.00	0.00		0.00	
	A. (i) Items that will not be reclassified to profit or loss		0.00	0.00	0.00	0.00	
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XVII	Total Comprehensive Income for the period (XV + XVI) Comprising	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.09)
	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
	Minority Interest*	0.00	0.00	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) for the year	2.30	(8.14)	(4.65)	(5.84)	(9.24)	(104.09)

	Particulars	Quarter ended on			Half year ended on		Year ended on
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
KVIII	Paid up equity share capital	30,07,32,620.00	30,07,32,620.00	30,07,32,620.00	30,07,32,620.00	30,07,32,620.00	30,07,32,620.00
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Reserve excluding Revaluation Reserves						
XIX	Earnings Per Share (for continuing operation):						
	a) Basic	0.01	(0.03)	(0.02)	(0.02)	(0.03)	(0.35)
	b) Diluted	0.01	(0.03)	(0.02)	(0.02)	(0.03)	(0.35)
XX	Earnings Per Share (for discontinued operation)						
	a) Basic	0.01	(0.03)	(0.02)	(0.02)	(0.03)	(0.35)
	b) Diluted	0.01	(0.03)	(0.02)	(0.02)	(0.03)	(0.35)
XXI	Earnings Per Share (for discontinued & continuing operation)						
	a) Basic		(0.03)	(0.02)	(0.02)	(0.03)	(0.35)
	b) Diluted		(0.03)	(0.02)	(0.02)	(0.03)	(0.35)

NOTES:

- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- The above Unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on 07.11.2024
- This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirement) Regulations, 2015 .
- As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of Chartered Accountant of india, the company has **only one reportable segment i.e. Trading business of Plastic related items**. Hence, seprate disclosure for segment reporing is not applicable to the company.
- Due to financial crisis, operations of the Company were temporarily put to suspension from 19 May, 2021 And subsequently, upon application filed by lenders led by Rajradhe Finance Limited, the Company was admitted to Corporate Insolvency Resolution Process (CIRP) vide Order dated 24 April 2023 of Hon'ble National Company Law Tribunal (NCLT), Ahmedabad bench and Mr. Keyur J Shah was appointed as Interim Resolution Professional (IRP) of the Company (also termed as 'Corporate Debtor') and was subsequently Mr. Prawn Charan Dwary confirmed as the resolution professional ("RP") under the provisions of Insolvency and Bankruptcy Code, 2016 (As amended and hereinafter referred to as the 'Code') and Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (as amended) (hereinafter referred to as 'CIRP Regulations').

Application was filed by the Resolution Professional against the Suspended Board of Directors of the Company for seeking appropriate orders/directions before NCLT, Ahmedabad u/s 19 of the Insolvency and Bankruptcy Code, 2016.

Viewing all the above events it is certain that company may not be continued as "Going Concern".
- To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Pune
Date: 14th November, 2025

**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR JIYA ECO PRODUCTS LIMITED**

**Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220**

Jiya Eco- Products Limited & its subsidiaries
Cash Flow Statement for the Year Ended 30th September, 2025

(All amounts are in thousand, unless otherwise stated)

	Particulars	For the Year Ended 30 September, 2025	For the Year Ended 31st March, 2025
(A)	Cash flow from operating activities		
	Profit/(loss) before tax	(583.59)	(10408.50)
	Adjusted for :		
	Depreciation and amortisation expense	0.00	7132.46
	Interest income	0.00	0.00
	Finance cost	0.00	0.74
	Employee benefit expense	0	0.00
		(583.59)	(3275.30)
	Operating profit/(loss) before working capital changes		
	Adjusted for :		
	(Increase)/Decrease in trade receivables	0.00	0.00
	(Increase)/Decrease in inventories	0.00	0.00
	(Increase)/Decrease in other assets- current	0.00	0.00
	(Increase)/Decrease in other assets- non current	0.00	(568.26)
	Increase/(Decrease) in trade payables	1482.73	(364.72)
	Increase/(Decrease) in other non current liabilities	(218.75)	0.00
	(Increase)/Decrease in Other financial Liabilities	0.00	0.00
	(Increase)/Decrease in Other financial Liabilities non current	0.00	0.00
	Increase/(Decrease) in provisions - Non Current	0.00	38746.59
	Increase/(Decrease) in provisions	0.00	0.00
		1263.98	37813.60
	Cash generated from operations	680.40	34538.31
	Net Income taxes (paid) / refunds		
	Net cash from operating activities	680.40	34538.31
(B)	Cash flow from investing activities		
	Capital expenditure on property, plant and equipment including capital advances	0.00	-
	Purchases of investments	0.00	-
	Interest received	0.00	-
	Net cash used in investing activities	0.00	0.00
(C)	Cash flow from financing activities		
	Bonus Issue of shares	0.00	0.00
	Amount received on Share Warrant	0.00	0.00
	(Repayment)/Proceeds from long-term borrowings	0.00	0.00
	(Repayment)/Proceeds from short term borrowings	0.00	(43441.73)
	Dividends paid to company's shareholders	0.00	(0.74)
	Interest and finance charges paid	0.00	0.00
	Net cash used in financing activities	0.00	(43442.48)
	Net (decrease) / increase in cash and cash equivalents	680.40	(8904.17)
	Cash and cash equivalents as at the beginning of the year	1349.76	10253.94
	Cash and cash equivalents as at the end of the year	2030.15	1349.77

Place: Pune
Date: 14th November, 2025

**BY ORDER OF THE BOARD OF DIRECTORS ,
FOR JIYA ECO PRODUCTS LIMITED**

Pradeep Kisan Khandagale
Whole Time Director
DIN: 01124220

ANNEXURE I

**Statement on Impact of Audit Qualifications (for audit report with modified opinion)
submitted along-with Annual Audited Financial Results - (Standalone and Consolidated
separately)**

(Amount Rs. in Lakhs)

Statement on Impact of Audit Qualifications for the Half Year ended September 30, 2025 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	10.00	10.00
	2.	Total Expenditure	7.70	7.70
	3.	Net Profit/(Loss)	2.30	2.30
	4.	Earnings Per Share	0.01	0.01
	5.	Total Assets	2375.24	2375.24
	6.	Total Liabilities	4235.94	4235.94
	7.	Net Worth	(1860.70)	(1860.70)
	8.	Any other financial item(s) (as felt appropriate by the management)	-	
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	<p>1. During the time of our audit, we have not been provided with satisfactory supporting documents for completeness of transactions pertaining to sales, purchase, valuation of inventory, third party balance confirmation of trade receivables and payable alongwith related tax compliances thereof outstanding as on 30th September, 2025 in the financial results. Therefore, we could not generate and obtain appropriate audit evidences for the aforesaid observations.</p> <p>2. During the time of audit, we have not been provided with fixed assets register. Due to lack of documents and supporting documents, we could not ascertain the genuineness of depreciation and deferred tax liabilities/assets.</p> <p>3. The company has unsecured loans for which management has not charged interest, and relevant loan agreements are not available. While a portion of these balances has been verified through cross-ledger verification, confirmations for the remaining balances have not been obtained. In the absence of valid agreements and necessary confirmations, the accuracy of the balances and their interest-free status could not be fully verified, which may impact the fair presentation of liabilities and interest expenses.</p> <p>4. The Company has significant trade payables; however, the bifurcation between Micro, Small, and Medium Enterprises (MSME) creditors has not been provided. Non-disclosure of the MSME classification is not in compliance with the provisions of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, thereby affecting both regulatory compliance and financial transparency. Further, advances paid to suppliers remain unconfirmed. In the absence of confirmations from these parties raises concerns regarding the reliability and completeness of liabilities reported in the financial statements.</p>			

	<p>5. Trade receivables outstanding as at the reporting date have not been confirmed by the respective debtors. In the absence of direct external confirmations or sufficient alternative audit procedures, we are unable to verify the accuracy, completeness, or recoverability of these balances.</p> <p>6. The company has granted loans for which confirmations and supporting loan agreements were not made available for verification. In the absence of such information, the accuracy, recoverability, and interest-free nature of these loans could not be verified. Accordingly, we are unable to comment on the possible impact, if any, on the fair presentation of the company's financial statements with respect to assets, liabilities, and interest income.</p> <p>7. We observed that the company has outstanding TDS receivable for which confirmations or supporting documentation were not made available for our verification. Accordingly, we were unable to verify the accuracy and recoverability of the said balance.</p> <p>b. Type of Audit Qualification : Disclaimer of Opinion</p> <p>c. Frequency of qualification: repetitive</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NOT ASCERTAINABLE</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor: Not Applicable</p> <p>(i) Management's estimation on the impact of audit qualification: Unable to estimate</p> <p>(ii) If management is unable to estimate the impact, reasons for the same:</p> <p>(iii) Auditors' Comments on (i) or (ii) above: NA</p>
<p>III.</p>	<p><u>Signatories:</u></p> <ul style="list-style-type: none"> • CEO/Whole-Time Director Mr. Pradeep Khandagale Whole-Time Director DIN: 01124220 • CFO • Audit Committee Chairman Mr. Nilesh Tiwari Independent Director DIN: 10488420 • Statutory Auditor M/s Chandabhoy & Jassoobhy (FRN:101648W) CA Nimai Gautam Shah Partner Membership No: 100932 <p>Place: Pune Date: 14.11.2025</p>

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

(Amount Rs. in Lakhs)

<u>Statement on Impact of Audit Qualifications for the Half Year ended September 30, 2025</u> [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	10.00	10.00
	2.	Total Expenditure	7.70	7.70
	3.	Net Profit/(Loss)	2.30	2.30
	4.	Earnings Per Share	0.01	0.01
	5.	Total Assets	248199.12	248199.12
	6.	Total Liabilities	485191.86	485191.86
	7.	Net Worth	(236992.80)	(236992.80)
	8.	Any other financial item(s) (as felt appropriate by the management)	-	
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	1.	During the time of our audit, we have not been provided with satisfactory supporting documents for completeness of transactions pertaining to sales, purchase, valuation of inventory, third party balance confirmation of trade receivables and payable alongwith related tax compliances thereof outstanding as on 30th September, 2025 in the financial results. Therefore, we could not generate and obtain appropriate audit evidences for the aforesaid observations.		
	2.	During the time of audit, we have not been provided with fixed assets register. Due to lack of documents and supporting documents, we could not ascertain the genuineness of depreciation and deferred tax liabilities/assets.		
	3.	The company has unsecured loans for which management has not charged interest, and relevant loan agreements are not available. While a portion of these balances has been verified through cross-ledger verification, confirmations for the remaining balances have not been obtained. In the absence of valid agreements and necessary confirmations, the accuracy of the balances and their interest-free status could not be fully verified, which may impact the fair presentation of liabilities and interest expenses.		
	4.	The Company has significant trade payables; however, the bifurcation between Micro, Small, and Medium Enterprises (MSME) creditors has not been provided. Non-disclosure of the MSME classification is not in compliance with the provisions of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, thereby affecting both regulatory compliance and financial transparency. Further, advances paid to suppliers remain unconfirmed. In the absence of confirmations from these parties raises concerns regarding the reliability and completeness of liabilities reported in the financial statements.		
	5.	Trade receivables outstanding as at the reporting date have not been confirmed by the respective debtors. In the absence of direct external confirmations or sufficient alternative audit procedures, we are unable to verify the accuracy, completeness, or recoverability of these balances.		

6. The company has granted loans for which confirmations and supporting loan agreements were not made available for verification. In the absence of such information, the accuracy, recoverability, and interest-free nature of these loans could not be verified. Accordingly, we are unable to comment on the possible impact, if any, on the fair presentation of the company's financial statements with respect to assets, liabilities, and interest income.

7. We observed that the company has outstanding TDS receivable for which confirmations or supporting documentation were not made available for our verification. Accordingly, we were unable to verify the accuracy and recoverability of the said balance.

b. **Type of Audit Qualification :** Disclaimer of Opinion

c. **Frequency of qualification:** repetitive

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:**
NOT ASCERTAINABLE

e. **For Audit Qualification(s) where the impact is not quantified by the auditor: Not Applicable**

(i) **Management's estimation on the impact of audit qualification:** Unable to estimate

(ii) **If management is unable to estimate the impact, reasons for the same:**

(iii) **Auditors' Comments on (i) or (ii) above:** NA

III. Signatories:

- **CEO/Managing Director**
Mr. Pradeep Khandagale
Whole-Time Director
DIN: 01124220
- **CFO**
- **Audit Committee Chairman**
Mr. Nilesh Tiwari
Independent Director
DIN: 10488420
- **Statutory Auditor**
M/s Chandabhoy & Jassoobhy (FRN:101648W)
CA Nimai Gautam Shah
Partner
Membership No: 100932

Place:Pune
Date:14.11.2025