Jakharia
Spinning your stories

To, **Date: 30th May, 2025**
The Manager,
Listing & Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra,
Mumbai- 400051.

Company ID: JAKHARIA **ISIN: INE00N401018**

Sub.: Outcome of Board Meeting as per Regulation 29 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015

Dear Sir/ Madam,
With reference to the captioned subject above & pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please note that Board of Directors of the Company in their meeting held **Friday, 30th May, 2025**, inter-alia approved the followings:

1. Standalone Audited Financial Results for the Year ended 31st March, 2025;
2. Consolidated Audited Financial Results for the Year ended 31st March, 2025.

Further Disclosure under Reg. 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to our company because the Company is exempted under Reg. 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **as the Company is SME Listed Company.**

The Board Meeting was commenced at 4.00 pm and concluded at 6:30 pm.

You are requested to take this information on record.
Thanking You,
Yours Faithfully,

For Jakharia Fabric Limited

BHAVIN JAGDISHBHAI WAGHELA
Digitally signed by BHAVIN JAGDISHBHAI WAGHELA
Date: 2025.05.30 18:32:03 +05'30'

Bhavin Waghela
Company Secretary and Compliance Officer
Membership No. A46806

Jakharia
Spinning your stories

To,
The Manager
Listing & Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra,
Mumbai- 400051.

Date : 30th May, 2025

Company ID: JAKHARIA **ISIN: INE00N401018**

Sub: Submission of financial results under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the year ended 31st March, 2025

Dear Sir/Madam,

As required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith following documents for year ended 31st March, 2025 for your reference and records.

1. Audited Standalone Financial Results for the year ended 31st March, 2025;
2. Audit Report for Standalone Financial Results for the Year ended 31st March, 2025;
3. Audited Consolidated Financial Results for the Year ended 31st March, 2025;
4. Audit Report for Consolidated Financial Results for the Year ended 31st March, 2025;
5. Declaration with respect to Audit Report with Unmodified Opinion.

The Board Meeting was commenced at 4.00 pm and concluded at 6:30 pm.

You are requested to take this information on record.
Thanking You,
Yours Faithfully,

For Jakharia Fabric Limited

BHAVIN JAGDISHBHAI WAGHELA
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Date: 2025.05.30 18:32:26 +05'30'

Bhavin Waghela
Company Secretary and Compliance Officer
Membership No. A46806

Jakharia Fabric Limited
Standalone audited statement of assets and liabilities as at March 31, 2025

(Rs. In Lakhs)

	Particulars	Audited as at 31-03-2025	Audited as at 31-03-2024
I	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
(a)	Share Capital	406.38	406.38
(b)	Reserves and Surplus	1,809.16	1,481.77
	Sub-total shareholder's funds	**2,215.54**	**1,888.15**
2	**Non-Current Liabilities**		
(a)	Long-term borrowings	799.43	1,088.99
(b)	Deferred-tax liabilities (net)	37.24	34.66
(c)	Long-term provisions	39.25	99.48
	Sub-total non-current liabilities	**875.92**	**1,223.13**
3	**Current Liabilities**		
(a)	Short-term borrowings	2.52	66.44
(b)	Trade Payables	1,183.06	1,852.18
(c)	Other current liabilities	112.48	270.89
(d)	Short-term provisions	100.36	151.36
	Sub-total current liabilities	**1,398.42**	**2,340.86**
	TotalEquity and Liabilities	**4,489.88**	**5,452.14**
II	**ASSETS**		
1	**Non-current assets**		
(a)	Property, Plant and Equipment	1,457.31	1,500.27
(b)	Capital work in progress	-	83.12
(c)	Non-current investments	86.93	1,437.76
(d)	Long term loans and advances	1,625.24	719.37
(e)	Other non-current assets	94.26	192.56
	Sub-total non-current assets	**3,263.73**	**3,933.09**
2	**Current Assets**		
(a)	Inventories	113.89	240.88
(b)	Trade receivables	847.93	1,103.23
(c)	Cash and cash equivalents	171.78	112.67
(d)	Short-term loans and advances	90.78	58.97
(e)	Other current assets	1.77	3.31
	Sub-total current assets	**1,226.15**	**1,519.06**
	Total assets	**4,489.88**	**5,452.14**

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Keshavji Shah

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JAKHARIA FABRIC LIMITED THANE

Nitin Shah
Managing Director
[DIN: 01869318]

Place: Tarapur
Date: 30-05-2025

Jakharia Fabric Limited
Standalone audited statement of profit and loss for the year ended March 31, 2025

(Rs. In Lakhs)

	Particulars	For the Half Year ended			For the Year ended	For the Year ended
		31-03-2025 Unaudited	30-09-2024 Unaudited	31-03-2024 Unaudited	31-03-2025 Audited	31-03-2024 Audited
I	Revenue from operations (net of taxes)	2,939.56	3,332.89	4,261.82	6,272.45	8,822.89
II	Other Operating Income	131.39	17.66	53.11	149.05	57.39
III	**Total revenue (I+II)**	**3,070.95**	**3,350.55**	**4,314.93**	**6,421.49**	**8,880.27**
IV	**Expenses**					
(a)	Cost of material consumed	1,447.63	1,289.75	2,138.79	2,737.38	4,416.08
(b)	Changes in inventories of finished goods, work-in-progress and stock in trade	(14.09)	113.65	50.18	99.56	41.07
(c)	Employees benefits expenses	378.81	493.55	828.86	872.36	1,530.45
(d)	Finance cost	52.18	56.72	81.29	108.90	113.68
(e)	Depreciation and amortisation expenses	72.94	66.66	79.47	139.60	152.68
(f)	Other expenses	901.52	1,122.06	1,087.30	2,023.58	2,480.92
	Total Expenses	**2,838.99**	**3,142.39**	**4,265.89**	**5,981.38**	**8,734.88**
V	**Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)**	**231.95**	**208.16**	**49.04**	**440.11**	**145.39**
VI	Exceptional items	3.00	(3.13)	(0.51)	(0.13)	(1.31)
VII	**Profit / (Loss) before extraordinary items and tax (V-VI)**	**234.95**	**205.02**	**48.54**	**439.98**	**144.08**
VIII	Extraordinary items		-	-		
IX	**Profit before tax**	**234.95**	**205.02**	**48.54**	**439.98**	**144.08**
X	**Tax expenses**					
(a)	Current Tax	(31.00)	(79.00)	20.00	(110.00)	(56.50)
(b)	Excess/(Short) provision in earlier year	-	-	3.89	-	(3.89)
(c)	Deferred Tax	35.17	(37.76)	131.62	(2.59)	(50.02)
XI	**Profit / (Loss) for period from continuing operations (IX-X)**	**239.12**	**88.27**	**(106.97)**	**327.39**	**33.67**
XII	**Profit / (Loss) for period from Discontinuing operations**	-	-	-	-	-
XIII	**Tax expenses from discontinuing operations**	-	-	-	-	-
XIV	**Profit / (Loss) for period from Discontinuing operations (after tax) (XII-XIII)**	-	-	-	-	-
XV	**Profit / (Loss) for period (XI+XIV)**	**239.12**	**88.27**	**(106.97)**	**327.39**	**33.67**
XVI	**Earning per equity share (of Rs 10 each) (not annualised) before and (after extraordinary items)**					
(a)	Basic	5.88	2.17	(2.63)	8.06	0.83
(b)	Diluted	5.88	2.17	(2.63)	8.06	0.83
XVII	**Paid up equity share capital (Face value of Rs 10/- each)**	**406.38**	**406.38**	**406.38**	**406.38**	**406.38**

See accompanying notes to financial results

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Keshavji Shah

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JAKHARIA FABRIC LIMITED THANE

Nitin Shah
Managing Director
[DIN: 01869318]

Place: Tarapur
Date: 30-05-2025

Jakharia Fabric Limited

Standalone statement of cash flow for the year ended March 31, 2025

(Rs. In Lakhs)

Particulars	March 31, 2025		March 31, 2024	
	Amount in Rs.		Amount in Rs.	
Cash flow from operating activities:				
Profit before tax		**439.98**		**144.08**
Adjustments for				
Depreciation and amortization	139.60		152.68	
Provision written back	105.01			
Sundry credit balance written back (net)	(21.83)		(38.35)	
Provision for doubtful debts	33.04			
(Profit)/loss on sale of machinery	(13.77)		16.94	
Share of loss from partnership firm	109.84		261.03	
Foreign exchange gain	(0.12)		(0.18)	
Interest & Fianancial cost	108.90		113.68	
Interest received	(8.25)	452.43	(18.19)	487.62
Operating profit before working capital changes		892.41		631.69
(Increase) \ decrease in operating assets				
Inventories	126.99		50.67	
Trade receivables	222.38		179.88	
Short term loans & advances	(31.82)		(18.34)	
Other non current assets	98.30		(92.95)	
Other current assets	1.54		0.44	
Trade payables	(647.29)		(642.99)	
Other current liabilities	(158.41)		(2.29)	
Long term provisions	(165.24)		(22.23)	
Short term provisions	(51.00)		30.82	
		(604.54)		(517.00)
Cash generated from operating activities		287.87		114.70
Tax Provision		(110.00)		(60.39)
Net cash flow from operating activities		**177.87**		**54.31**
B. Cash flow from investing activities				
Purchase of fixed assets	(264.91)		(121.49)	
Investment in Capital WIP	-		(83.12)	
Sale of fixed assets	265.16		27.00	
Interest received	8.25		18.19	
Investment in firm	1,240.99		786.52	
Net cash used in investing activities		**1,249.49**		**627.11**
Cash flow from financing activities				
Increase / (Decrease) long term borrowings	(289.56)		(413.37)	
Increase / (Decrease) in short term borrowings	(63.92)		(181.99)	
Increase / (Decrease) in long term loans & advances	(905.86)		31.41	
Interest & Fianancial Charges	(108.90)		(113.68)	
Net cash used in financing activities		**(1,368.25)**		**(677.64)**
Net increase / (decrease) in cash and cash equivalents		59.11		3.78
Cash and cash equivalents (Opening balance)		112.67		108.89
Cash and cash equivalents (Closing balance)		**171.78**		**112.67**
Reconciliation of cash and cash equivalent with Balance Sheet				
Cash and cash equivalent as per Balance Sheet		191.74		131.36
Less: Deposit with Banks with original maturity of 3-12 months		19.96		18.69
Cash and cash equivalent at the end of the year as per cash flow		**171.78**		**112.67**

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Keshavji Shah

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JAKHARIA FABRIC LIMITED THANE

Nitin Shah
Managing Director
[DIN: 01869318]

Place: Tarapur
Date: 30-05-2025

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Notes:

1. The financial results are prepared in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (accounts) Rules, 2014 (as amended) and other recognized practices and policies, as applicable.
2. The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meeting held on 30th May 2025. There were no qualifications in the audit report issued for the year ended March 31, 2025.
3. The Company operates in a single reportable business segment, which is textile processing and related activity. Further, the Company operates primarily in India and there is no other significant geographical segment. Accordingly, no significant information has been submitted as a part of these financial results.
4. Figures for the half year ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial years and the published/ reviewed half-yearly financial results up to September 30, 2024.
5. As per AS 23 under the equity method, the share of loss aggregating to Rs.109.84 lacs have been considered at the time of consolidation.
6. There is no investor complaints received / pending as on March 31, 2025.
7. There was family settlement entered into amongst the members of "Shah family" which was executed on 30th June 2024, i.e. during half yearly reporting period from April 2024 to September, 2024. As per the terms of family settlement, the business unit located at Plot no A-13, MIDC Sarawali, Bhiwandi, Maharashtra-421302 known as unit 1 was hived off and the investment comprising of share in partnership firm was disposed-off w.e.f. 30-06-2024.
   The financial results for the period April 2024 to September, 2024 were prepared after giving effect these and various transactions inter alia inter se transfer of shares amongst promoter group.
8. As per MCA notification dated February 16, 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from compulsory requirement of adoption of IND-AS, as the Company is covered under the exempted category, it has not adopted IND-AS for preparation of financial results.

For and on behalf of Board of Directors
of Jakharia Fabric Limited

Nitin Keshavji Shah

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Date: 2025.05.30 17:57:40 +05'30'

JAKHARIA FABRIC LIMITED THANE

Nitin Shah
Managing Director
DIN : 01869318

Place: Tarapur
Date: May 30, 2025

Jakharia Fabric Limited

Additional disclosures as per Regulation 52(4) of SEBI (Listing Oblogations and Disclosures Requireents) Regulations, 2015.

Particluars	March 31, 2025	March 31, 2024
1. Debt-Equity Ratio	0.36	0.61
2. Debt Service Coverage Ratio	1.38	0.49
3. Interest Service Coverage Ratio	5.04	2.27
4. Outstanding Redeemable Preference Shares	N/A	N/A
5. Capital Redemption Reserve/ Debentures Redemption Reserve	N/A	N/A
6. Net worth	2,215.54	1,888.15
7. Net profit after tax	5.22%	1.02%
8. EPS	8.06	0.83
9. Current Ratio	0.88	0.65
10. Long term debt to working capital	(4.64)	(1.33)
11. Bad debts to Accounts receivable ratio	N/A	N/A
12. Current Liability Ratio	0.31	0.43
13. Total Debt to Total Receivable Ratio	0.82	0.97
14. Debtors Turnover Ratio	6.43	7.40
15. Inventory Turnover Ratio	35.36	33.14
16. Operating Margin	14%	7%

			2024-25		2023-24	
Ratio	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
Current Ratio	Current Assets	Current Liabilities	1,226.15	1,398.42	1,519.06	2,340.86
Debt-Equity Ratio	Total Debt (borrowings)	Total Equity (Equity capital + Reserves & Surplus)	801.95	2,215.54	1,155.43	1,888.15
Debt Service Coverage Ratio	EBITA	Finance Cost + Principal Repayment	548.88	398.47	257.76	527.05
Interest Service Coverage Ratio	EBITA	Interest Expense	548.88	108.90	257.76	113.68
Inventory turnover ratio	Revenue from operations	Average Inventory {(Opening Inventory + Closing Inventory)/2}	6,272.45	177.39	8,822.89	266.22
Trade Receivables turnover ratio	Revenue from operations	Average Debtors {(Opening Debtors + Closing Debtors)/2}	6,272.45	975.58	8,822.89	1,193.08
Net profit ratio	Net profit after tax	Revenue from operations	327.39	6,272.45	90.17	8,822.89
Operating Margin	EBIDTA	Revenue from operations	688.48	6,272.45	410.44	8,822.89
Long term debt to working capital	Long term Debt	Working Capital	799.43	(172.27)	1,088.99	(821.81)
Bad debts to Accounts receivable ratio	Bad Debts	Average Debtors {(Opening Debtors + Closing Debtors)/2}	-	975.58	-	1,193.08
Current Liability Ratio	Current Liabilities	Total Liabilities	1,398.42	4,489.88	2,340.86	5,452.14
Total Debt to Total Receivable Ratio	Total Debt (borrowings)	Average Debtors {(Opening Debtors + Closing Debtors)/2}	801.95	975.58	1,155.43	1,193.08

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Keshavji Shah

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Date: 2025.05.30
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JAKHARIA FABRIC LIMITED THANE

Nitin Shah
Managing Director
[DIN: 01869318]

Place: Tarapur
Date: 30-05-2025

Independent Auditors' Report on the Statement of Audited Standalone Financial Results of Jakharia Fabric Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
Jakharia Fabric Limited

Report on Audit of Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone financial results of **JAKHARIA FABRIC LIMITED** ("the Company") for the half year ended March 31, 2025 and for the year ended March 31, 2025 ("the statement") 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").

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 the Listing regulations in this regard; and
ii. give a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting policies generally accepted in India, of the net profit and other financial information of the Company for the half year ended September 30, 2024 and year ended March 31, 2025.

Basis for opinion

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Act (SAs). 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of Standalone Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of the statement that gives a true and fair view of the Net Profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder other accounting principles generally accepted in India ad in compliance with Regulations 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting record in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and

Shah Shroff & Associates MUMBAI FRN 128920W Chartered Accountants

Yashesh Sunil Shroff
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completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the statement, the Boards 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.

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

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue and auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted with SA's 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 aggregated, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statements.

As part of an audit in accordance with SA's we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the standalone 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 procedure that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing out opinion on whether the Company has adequate internal financial controls with references to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of 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 Company's ability to continue as 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 financial results or, if such disclosures are inadequate, to modify or 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 presentations, structure and content of the Standalone Financial Results, including the disclosures, and whether the Statement represents the underlying transactions and events in a matter that achieves fair presentation.

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.

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.

Yashesh Sunil Shroff

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Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

Other Matters

The Statement includes the result for the half year ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to six months ended September 30, 2024 which were subjected to limited reviewed by us, as required under the Listing Regulations.

For, Shah Shroff & Associates
Chartered Accountants
Firm Registration No:0128920W

Yashesh Sunil Shroff
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Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

Yashesh Shroff
Partner
Membership Number: 103277

UDIN: 25103277BMHYTZ8841

Place: Mumbai
Date: May 30, 2025

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Jakharia Fabric Limited

Consolidated audited statement of assets and liabilities as at March 31, 2025

(Rs. In Lakhs)

	Particulars	**Audited as at 31-03-2025**	**Audited as at 31-03-2024**
I	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
(a)	Share Capital	406.38	406.38
(b)	Reserves and Surplus	1,809.16	1,481.77
	Sub-total shareholder's funds	**2,215.54**	**1,888.15**
2	**Non-Current Liabilities**		
(a)	Long-term borrowings	799.43	1,088.99
(b)	Deferred-tax liabilities (net)	37.24	34.66
(c)	Long-term provisions	39.25	99.48
	Sub-total non-current liabilities	**875.92**	**1,223.13**
3	**Current Liabilities**		
(a)	Short-term borrowings	2.52	66.44
(b)	Trade Payables	1,183.06	1,852.18
(c)	Other current liabilities	112.48	270.89
(d)	Short-term provisions	100.36	151.36
	Sub-total current liabilities	**1,398.42**	**2,340.86**
	TotalEquity and Liabilities	**4,489.88**	**5,452.14**
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1	**Non-current assets**		
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	Sub-total current assets	**1,226.15**	**1,519.06**
	Total assets	**4,489.88**	**5,452.14**

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Keshavji Shah

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JAKHARIA FABRIC LIMITED THANE

Nitin Shah
Managing Director
[DIN: 01869318]

Place: Tarapur
Date: 30-05-2025

Jakharia Fabric Limited
Consolidated audited statement of profit and loss for the half year ended March 31, 2025

(Rs. In Lakhs)

	Particulars	For the Half Year ended			For the Year ended	For the Year ended
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
I	Revenue from operations (net of taxes)	2,939.56	3,332.89	4,261.82	6,272.45	8,822.89
II	Other Operating Income	131.39	17.66	53.11	149.05	57.39
III	**Total revenue (I+II)**	**3,070.95**	**3,350.55**	**4,314.93**	**6,421.49**	**8,880.27**
IV	**Expenses**					
(a)	Cost of material consumed	1,447.63	1,289.75	2,138.79	2,737.38	4,416.08
(b)	Changes in inventories of finished goods, work-in-progress and stock in trade	(14.09)	113.65	50.18	99.56	41.07
(c)	Employees benefits expenses	378.81	493.55	828.86	872.36	1,530.45
(d)	Finance cost	52.18	56.72	81.29	108.90	113.68
(e)	Depreciation and amortisation expenses	72.94	66.66	79.47	139.60	152.68
(f)	Other expenses	901.52	1,122.06	1,087.30	2,023.58	2,480.92
	Total Expenses	**2,838.99**	**3,142.39**	**4,265.89**	**5,981.38**	**8,734.88**
V	**Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)**	**231.95**	**208.16**	**49.04**	**440.11**	**145.39**
VI	Exceptional items	3.00	(3.13)	(0.51)	(0.13)	(1.31)
VII	**Profit / (Loss) before extraordinary items and tax (V-VI)**	**234.95**	**205.02**	**48.54**	**439.98**	**144.08**
VIII	Extraordinary items	-	-	-		
IX	**Profit before tax**	**234.95**	**205.02**	**48.54**	**439.98**	**144.08**
X	**Tax expenses**					
(a)	Current Tax	(31.00)	(76.50)	20.00	(110.00)	(56.50)
(b)	Excess/(Short) provision in earlier year	-	-	3.89	-	(3.89)
(c)	Deferred Tax	35.17	(37.76)	131.62	(2.59)	(50.02)
XI	**Profit / (Loss) for period from continuing operations (IX-X)**	**239.12**	**90.77**	**204.04**	**327.39**	**33.67**
XII	**Profit / (Loss) for period from Discontinuing operations**	-	-	-		-
XIII	**Tax expenses from discontinuing operations**	-	-	-		-
XIV	**Profit / (Loss) for period from Discontinuing operations (after tax) (XII-XIII)**	**-**	**-**	**-**		**-**
XV	**Profit / (Loss) for period (XI+XIV)**	**239.12**	**90.77**	**204.04**	**327.39**	**33.67**
XVI	**Earning per equity share (of Rs 10 each) (not annualised) before and (after extraordinary items)**					
(a)	Basic	5.88	2.23	5.02	8.06	0.83
(b)	Diluted	5.88	2.23	5.02	8.06	0.83
XVII	**Paid up equity share capital (Face value of Rs 10/- each)**	**406.38**	**406.38**	**406.38**	**406.38**	**406.38**

See accompanying notes to financial results

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Keshavji Shah

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JAKHARIA FABRIC LIMITED
THANE

Nitin Shah
Managing Director
[DIN: 01869318]

Place: Tarapur
Date: 30-05-2025

Jakharia Fabric Limited
Consolidated statement of cash flow for the year ended March 31, 2025

(Rs. In Lakhs)

Particulars	March 31, 2025		March 31, 2024	
	Amount in Rs.		Amount in Rs.	
Cash flow from operating activities:				
Profit before tax		**439.98**		**144.08**
Adjustments for				
Depreciation and amortization	139.60		152.68	
Provision written back	105.01		-	
Sundry credit balance written back (net)	(21.83)		(38.35)	
Provision for doubtful debts	33.04		-	
Profit on sale of machinery	(13.77)		16.94	
(Profit)/loss on sale of machinery	109.84		261.03	
Foreign exchange gain	(0.12)		(0.18)	
Interest & Fianancial cost	108.90		113.68	
Interest received	(8.25)	452.43	(18.19)	487.62
Operating profit before working capital changes		892.41		631.69
(Increase) \ decrease in operating assets				
Inventories	126.99		50.67	
Trade receivables	222.38		179.88	
Short term loans & advances	(31.82)		(18.34)	
Other non current assets	98.30		(92.95)	
Other current assets	1.54		0.44	
Trade payables	(647.29)		(642.99)	
Other current liabilities	(158.41)		(2.29)	
Long term provisions	(165.24)		(22.23)	
Short term provisions	(51.00)		30.82	
		(604.54)		(517.00)
Cash generated from operating activities		287.87		114.70
Tax Provision		(110.00)		(60.39)
Net cash flow from operating activities		**177.87**		**54.31**
B. Cash flow from investing activities				
Purchase of fixed assets	(264.91)		(121.49)	
Investment in Capital WIP	-		(83.12)	
Sale of fixed assets	265.16		27.00	
Interest received	8.25		18.19	
Investment in firm	1,240.99		786.52	
Net cash used in investing activities		**1,249.49**		**627.11**
Cash flow from financing activities				
Increase / (Decrease) long term borrowings	(289.56)		(413.37)	
Increase / (Decrease) in short term borrowings	(63.92)		(181.99)	
Increase / (Decrease) in long term loans & advances	(905.86)		31.41	
Interest & Fianancial Charges	(108.90)		(113.68)	
Net cash used in financing activities		**(1,368.25)**		**(677.64)**
Net increase / (decrease) in cash and cash equivalents		59.11		3.78
Cash and cash equivalents (Opening balance)		112.67		108.89
Cash and cash equivalents (Closing balance)		**171.78**		**112.67**
Reconciliation of cash and cash equivalent with Balance Sheet				
Cash and cash equivalent as per Balance Sheet		191.74		131.36
Less: Deposit with Banks with original maturity of 3-12 months		19.96		18.69
Cash and cash equivalent at the end of the year as per cash flow		**171.78**		**112.67**

For and on behalf of the Board of Directors of Jakharia Fabric Limited

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JAKHARIA FABRIC LIMITED THANE

Nitin Shah
Managing Director
[DIN: 01869318]

Place: Tarapur
Date: 30-05-2025

Notes:

1. The financial results are prepared in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (accounts) Rules, 2014 (as amended) and other recognized practices and policies, as applicable.
2. The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meeting held on 30th May 2025. There were no qualifications in the audit report issued for the year ended March 31, 2025.
3. The Company operates in a single reportable business segment, which is textile processing and related activity. Further, the Company operates primarily in India and there is no other significant geographical segment. Accordingly, no significant information has been submitted as a part of these financial results.
4. Figures for the half year ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial years and the published/ reviewed half-yearly financial results up to September 30, 2024.
5. As per AS 23 under the equity method, the share of loss aggregating to Rs.109.84 lacs have been considered at the time of consolidation.
6. There is no investor complaints received / pending as on March 31, 2025.
7. There was family settlement entered into amongst the members of "Shah family" which was executed on 30th June 2024, i.e. during half yearly reporting period from April 2024 to September, 2024. As per the terms of family settlement, the business unit located at Plot no A-13, MIDC Sarawali, Bhiwandi, Maharashtra-421302 known as unit 1 was hived off and the investment comprising of share in partnership firm was disposed-off w.e.f. 30-06-2024.
   The financial results for the period April 2024 to September, 2024 were prepared after giving effect these and various transactions inter alia inter se transfer of shares amongst promoter group.
8. As per MCA notification dated February 16, 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from compulsory requirement of adoption of IND-AS, as the Company is covered under the exempted category, it has not adopted IND-AS for preparation of financial results.

For and on behalf of Board of Directors
of Jakharia Fabric Limited

Nitin Keshavji Shah

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Nitin Shah
Managing Director
DIN : 01869318

JAKHARIA FABRIC LIMITED THANE

Place: Tarapur
Date: May 30, 2025

Jakharia Fabric Limited

Additional disclosures as per Regulation 52(4) of SEBI (Listing Oblogations and Disclosures Requireents) Regulations, 2015.

Particluars	March 31, 2025	March 31, 2024
1. Debt-Equity Ratio	0.36	0.61
2. Debt Service Coverage Ratio	1.38	0.49
3. Interest Service Coverage Ratio	5.04	2.27
4. Outstanding Redeemable Preference Shares	N/A	N/A
5. Capital Redemption Reserve/ Debentures Redemption Reserve	N/A	N/A
6. Net worth	2,215.54	1,888.15
7. Net profit after tax	1.02%	-2.52%
8. EPS	8.06	0.83
9. Current Ratio	0.88	0.65
10. Long term debt to working capital	(4.64)	(1.33)
11. Bad debts to Accounts receivable ratio	N/A	N/A
12. Current Liability Ratio	0.31	0.43
13. Total Debt to Total Receivable Ratio	0.82	0.97
14. Debtors Turnover Ratio	6.43	7.40
15. Inventory Turnover Ratio	35.36	33.14
16. Operating Margin	14%	7%

			2024-25		2023-24	
Ratio	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
Current Ratio	Current Assets	Current Liabilities	1,226.15	1,398.42	1,519.06	2,340.86
Debt-Equity Ratio	Total Debt (borrowings)	Total Equity (Equity capital + Reserves & Surplus)	801.95	2,215.54	1,155.43	1,888.15
Debt Service Coverage Ratio	EBITA	Finance Cost + Principal Repayment	548.88	398.47	257.76	527.05
Interest Service Coverage Ratio	EBITA	Interest Expense	548.88	108.90	257.76	113.68
Inventory turnover ratio	Revenue from operations	Average Inventory {(Opening Inventory + Closing Inventory)/2}	6,272.45	177.39	8,822.89	266.22
Trade Receivables turnover ratio	Revenue from operations	Average Debtors {(Opening Debtors + Closing Debtors)/2}	6,272.45	975.58	8,822.89	1,193.08
Net profit ratio	Net profit after tax	Revenue from operations	327.39	6,272.45	90.17	8,822.89
Operating Margin	EBIDTA	Revenue from operations	688.48	6,272.45	410.44	8,822.89
Long term debt to working capital	Long term Debt	Working Capital	799.43	(172.27)	1,088.99	(821.81)
Bad debts to Accounts receivable ratio	Bad Debts	Average Debtors {(Opening Debtors + Closing Debtors)/2}	-	975.58	-	1,193.08
Current Liability Ratio	Current Liabilities	Total Liabilities	1,398.42	4,489.88	2,340.86	5,452.14
Total Debt to Total Receivable Ratio	Total Debt (borrowings)	Average Debtors {(Opening Debtors + Closing Debtors)/2}	801.95	975.58	1,155.43	1,193.08

For and on behalf of the Board of Directors of Jakharia Fabric Limited

Nitin Keshavji Shah

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JAKHARIA FABRIC LIMITED
THANE

Nitin Shah
Managing Director
[DIN: 01869318]

Place: Tarapur
Date: 30-05-2025

Independent Auditors' Report on the Consolidated Annual Financial Results of Jakharia Fabric Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
Jakharia Fabric Limited

Report on Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated financial results ('the statement') of **JAKHARIA FABRIC LIMITED** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the half year ended March 31, 2025 and for the year ended March 31, 2025 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") including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

i. includes the annual financial results of Jakharia Industries a registered partnership firm (being an associate);
ii. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and;
iii. give a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"). Read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the Consolidated net profit and other financial information of the Group, for the year ended March 31, 2025.

Basis for opinion

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the audit of the statement' 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of Consolidated annual audited financial statements.

The Holding Company's Board of Directors of the Company are responsible for the preparation and presentation of the statement that gives a true and fair view of the Net Profit and other financial information of the group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant

Shah Shroff & Associates Chartered Accountants MUMBAI FRN 128920W

Yashesh Sunil Shroff

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rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Holding Company's Board of Directors is responsible for maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Boards of Directors included in the Group are responsible for assessing the Company's ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors / Management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors / Management of the Companies included in the Group are also responsible for overseeing the company's financial reporting process of the Companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue and auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted with SA's 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 Statements.

As part of an audit in accordance with SA's we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements 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 procedure that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing out opinion on whether the Holding Company has adequate internal financial controls with references to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors / Management.
- Conclude on the appropriateness of management's 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 to continue as 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 or opinion. Our conclusions are based on the audit evidence obtained up

Yashesh Sunil Shroff

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Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

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 presentations, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a matter that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities include in the statement, of which we are the independent auditors.

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.

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.

We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

The Statement includes the consolidated financial results for the half year ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to six months ended September 30, 2024 which were subjected to limited reviewed by us, as required under the Listing Regulations.

For, Shah Shroff & Associates
Chartered Accountants
Firm Registration No:0128920W

Yashesh Sunil Shroff

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Shah Shroff & Associates
MUMBAI
FRN 128920W
Chartered Accountants

Yashesh Shroff
Partner
Membership Number: 103277

UDIN: 25103277BMHYUA9884

Place: Mumbai
Date: May 30, 2025

To,

Date : 30th May, 2025

The Manager
Listing & Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra,
Mumbai- 400051.

Company ID: JAKHARIA ISIN : INE00N401018

Sub: Declaration of unmodified opinion in terms of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s. Shah Shroff & Associates, Chartered Accountants (FRN: 128920W) have issued the Audit Report with **unmodified opinion** on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended 31st March, 2025

You are requested to kindly take the same on your records.

Thanking You,
Yours Faithfully,
For Jakharia Fabric Limited

BHAVIN JAGDISHBHAI WAGHELA

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Bhavin Waghela
Company Secretary and Compliance Officer
Membership No. A46806

Jakharia Fabric Limited
CIN - L17200MH2007PLC171939
Regd. office: Plot no. A-13, MIDC, Tarapur, Boisar, Palghar – 401506, Maharashtra

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