S.R. BATLIBOI & CO. LLP
Chartered Accountants

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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
S.J.S. Enterprises Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of S.J.S. Enterprises Limited (the "Holding Company") and its subsidiaries {the Holding Company and its subsidiaries (including corporate social responsibilities trust) together referred to as "the Group"}, for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors . Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities enumerated in Annexure -1.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

per Gaurav Kumar Gupta
Partner
Membership No.: 509101
UDIN:26509101IJXICA8176
Place: New Delhi
Date: August 06, 2026

S.R. BATLIBOI & CO. LLP NEW DELHI

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Annexure-1

S. No.	Company Name
A) Subsidiaries	
1	SJS Decoplast Private Limited
2	Walter Pack Automotive Products India Private Limited
3	SJS Foundation (Corporate Social Responsibilities Trust)

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(Rs in million except earning per equity share data)

Sl no	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Unaudited)	(Audited) (Refer note 4)	(Unaudited)	(Audited)
1.	**Income**				
	a) Revenue from operations	2,609.98	2,601.22	2,096.58	9,550.68
	b) Other income	52.86	60.81	28.11	176.28
	Total Income	**2,662.84**	**2,662.03**	**2,124.69**	**9,726.96**
2.	**Expenses**				
	a) Cost of materials consumed	1,150.76	1,073.60	980.30	4,144.99
	b) Decrease / (Increase) in inventories of finished goods and work-in-progress	(21.67)	55.96	(47.78)	(17.96)
	c) Employee benefits expense	264.51	268.23	251.68	1,046.41
	d) Finance costs	5.57	10.07	9.27	38.94
	e) Depreciation and amortization expense	117.53	138.99	118.60	539.79
	f) Other expenses	469.68	456.64	353.25	1,673.88
	Total Expenses	**1,986.38**	**2,003.49**	**1,665.32**	**7,426.05**
3	**Profit before exceptional item and tax (1-2)**	**676.46**	**658.54**	**459.37**	**2,300.91**
4	**Exceptional item (Refer note 8)**	**279.54**	-	-	-
5	**Profit before tax (3+4)**	**956.00**	**658.54**	**459.37**	**2,300.91**
6	**Tax expenses for the period / year**				
	a) Current tax	278.42	210.80	135.10	746.70
	b) Deferred tax	(66.63)	(40.98)	(21.89)	(163.75)
	Total tax expense for the period / year	**211.79**	**169.82**	**113.21**	**582.95**
7	**Net profit for the period / year (5-6)**	**744.21**	**488.72**	**346.16**	**1,717.96**
8	**Other comprehensive income / (loss)**				
	Items that will not be reclassified to profit or loss				
	(a) Remeasurement gain / (loss) of defined benefit plans	4.52	21.72	(11.99)	18.08
	(b) Income tax relating to items that will not to be reclassified to profit or loss	(1.14)	(5.47)	3.03	(4.55)
	Net other comprehensive income / (loss) not to be reclassified to profit or loss	**3.38**	**16.25**	**(8.96)**	**13.53**
9	**Total comprehensive income for the period / year (7+8)**	**747.59**	**504.97**	**337.20**	**1,731.49**
	Profit attributable to:				
	Owners of the Company	741.75	484.88	345.65	1,706.98
	Non-controlling interest	2.46	3.84	0.51	10.98
	Other comprehensive income / (loss) attributable to:				
	Owners of the Company	3.35	16.10	(8.87)	13.42
	Non-controlling interest	0.03	0.15	(0.09)	0.11
	Total comprehensive income attributable to:				
	Owners of the Company	745.10	500.98	336.78	1,720.40
	Non-controlling interest	2.49	3.99	0.42	11.09
10	**Paid-up equity share capital (face value of Rs. 10 per share)**	320.05	319.97	313.33	319.97
11	**Other equity (excluding revaluation reserve as per the last audited Balance sheet)**				8,358.80
12	**Earnings per equity share (face value of Rs. 10 per share)**	Not annualised	Not annualised	Not annualised	Annualised
	a) Basic (Rs.)	23.18	15.16	11.03	54.02
	b) Diluted (Rs.)	22.70	14.86	10.74	53.06

S.S. Enterprises Limited ★ Bangalore ★

S.R. Batliboi & Co. LLP, New Delhi

for Identification

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NOTES:

1. The above statement of unaudited consolidated financial results ('the Statement') of S.J.S. Enterprises Limited ("the Company") and its subsidiaries {the Company and its subsidiaries (including corporate social responsibilities trust) together referred to as "the Group"} have been prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The Statement of the Group for the quarter ended 30 June 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 06 August 2026. The Statement has also been reviewed by the Statutory Auditors. The Statutory Auditors' audit report, along with the Statement, is being filed with the National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE"), and is also be available on the Company's website at www.sjsindia.com.

3. The unaudited consolidated financial results include the results of the following entities:

   a. SJS Decoplast Private Limited ("SDPL")
   b. Walter Pack Automotive Products India Private Limited ("WPI")
   c. SJS Foundation (Corporate Social Responsibility Trust)

4. The consolidated figures for the quarter ended 31 March 2026 are the balancing figures between the audited consolidated figures of the full financial year and the published unaudited year to date consolidated figures upto the third quarter of the previous financial year. The consolidated figures for the nine months ended 31 December 2025 were only reviewed and not subjected to audit.

5. The Group has evaluated its operating segments in accordance with Ind AS 108 and has concluded that it is engaged in a single operating segment viz. manufacturing and selling of self-adhesive labels like automotive dials, overlays, badges and logos, in-mould products and automotive products for automotive, electronics and appliances industry and on the basis of decisions taken for allocation of resources by the Chief Operating Decision Makers (CODM) and the internal business reporting system for evaluation of operational results.

6. Information of unaudited standalone financial results of the Company in terms of Regulation 47(1)(b) of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

(Rs. in million)

Sl. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Unaudited)	(Audited) (Refer note 4)	(Unaudited)	(Audited)
1	Total Revenue from Operations	1,455.32	1,470.85	1,237.22	5,647.39
2	Profit before tax	757.08	497.83	365.25	1,753.84
3	Net Profit after tax	597.39	382.65	273.13	1,319.71
4	Total comprehensive Income	599.75	394.13	266.19	1,329.17

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7. During the year ended 31 March 2025, the Income tax department (IT) conducted a Survey under Section 133A(1) of the Income Tax Act, 1961, at Registered office of the Company in Bengaluru from 16 January 2025 to 18 January 2025. The management had furnished the required information to the department. Consequently, the Company had received a show cause notice under section 148A for AY 2019-2020 and 2020-2021 for which the Company has filed its responses and currently does not forsee any impact on its financial results.

8. During the quarter ended June 30, 2026, the Company has sold one of its freehold land and building with a carrying value of Rs. 278.10 million and Rs. 20.36 million (net of depreciation), respectively on 15 June 2026 (classified as Assets held for sale in previous years), for a total consideration of Rs. 585 million. Consequently, net income of Rs. 279.54 million has been recognized as an "Exceptional Item".

9. During the quarter ended 30 June 2026, the Company has made allotment of 8,375 Equity Shares of face value of Rs. 10 each to the employees of the Company, pursuant to the 'SJS Enterprises – Employee Stock Option Plan 2021'.

10. During the quarter ended 30 June 2026, the Company has granted 26,500 Employee Stock Options exercisable into Equity shares of the Company of Rs.10/- (Rupees Ten Only) to the eligible employees of the Company, pursuant to the 'SJS Enterprises – Employee Stock Option Plan 2021'.

11. During the quarter ended 30 June 2026, the Company in its 21st Annual General Meeting held on 04 July 2026 has declared dividend of Rs. 3.50/- per equity share (on the face value of Rs. 10 each/-per equity share amounting to Rs 112.02 million.

For and on behalf of Board of Directors

K A Joseph
Managing Director
DIN: 00784084

S.J.S. Enterprises Limited
Bangalore

Place: Bengaluru
Date: 06 August 2026

S.R. Batliboi & Co. LLP, New Delhi

for Identification