

JECO EXPORTS & FINANCE LIMITED

Registered Office: 113 Park Street, N-Block, 2nd Floor, Park Street, Kolkata, West Bengal, India, 700016

TEL: (91) (33) 2553 3160, 2523 2443, FAX: (91) (33) 2553 2738

Website: www.jecoexports.com, E-MAIL ID: compliance.jeco@gmail.com

CIN NO: L51109WB1982PLC035005

13th November, 2025

To, The Secretary, Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098 Scrip Code – JECOEXP Series – BE	To, The Secretary, The Calcutta Stock Exchange Limited, Listing Department 7, Lyons Range Kolkata-700001 Scrip Code - 10020034
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Unit: JECO EXPORTS AND FINANCE LTD

Dear Sir/Madam,

Sub: - Outcome of Board Meeting-Standalone Un-Audited Financial Results for the Quarter and Half Year ended on 30th September, 2025

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (referred to as the “SEBI Listing Regulations”), we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e. on **13th November, 2025**, has inter alia, consider and approved the following: -

1. Standalone Un-Audited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2025 along with the Limited Review Report for the Quarter and Half Year ended 30th September, 2025.

The Meeting of the Board of Directors commenced at 12:00 P.M. and concluded at 04:00 P.M.

This is for your information and record.

Yours faithfully,

For **Jeco Exports & Finance Ltd.**

Deepa Agarwal
Company Secretary & Compliance Officer

Encl: As above





S. N. Roy & Company
Chartered Accountants

29-A MADAN MOHAN TALA STREET,
KOLKATA-700 005.

e-mail : snroy1951@yahoo.com
☎ : 2530-2414, M : 98300 13568

Independent Auditor's Review report on Unaudited Standalone Quarterly and Year to Date Financial Results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jeco Exports & Finance Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Jeco Exports & Finance Limited ("the Company") for the quarter ended 30th September, 2025 and year to date from 1st April, 2025 to 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, as amended (the "Listing Regulations"). 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 statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified under section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/FAC/144/2019 dated 29th March, 2019, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, 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 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. N. Roy & Co.

Firm Reg. No. - 313054E

Chartered Accountants


(S. N. Roy)

Partner

M No. 051056

UDIN: 25051056BMKTC5364

Date: 13.11.2025

Place: Kolkata



JECO EXPORTS & FINANCE LTD

CIN:- L51109WB1982PLC035005

Regd. Office :113, PARK STREET, PODDAR POINT, N BLOCK, 2ND FLOOR, KOLKATA-700016

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. in Lacs except EPS figure)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
	Revenue						
1	a) Revenue from Operation						
	Sale of Products	0.05	0.59	0.59	0.64	0.91	1.73
	b) Other Income	-	-	-	-	-	6.59
	Total Income from operations (Net)	0.05	0.59	0.59	0.64	0.91	8.32
2	Expenses						
	a) Finance Cost	-	-	-	-	-	-
	b) Purchase of Stock in Trade	-	-	0.23	-	0.45	1.33
	c) Changes in Inventories of stock in trade	0.04	0.48	0.25	0.53	0.30	0.09
	d) Employee benefits expense	0.27	0.54	0.25	0.81	0.51	1.02
	e) Other expenses	1.40	0.68	0.56	2.07	1.95	4.02
	Total Expenses	1.71	1.70	1.29	3.41	3.21	6.46
	Profit(+)/ Loss(-) before exceptional items and tax (1-2)						
3		(1.66)	(1.11)	(0.70)	(2.77)	(2.30)	1.86
4	Exceptional Items	-	-	-	-	-	-
5	Net Profit(+)/ Loss(-) before Tax (3-4)	(1.66)	(1.11)	(0.70)	(2.77)	(2.30)	1.86
6	Tax Expenses	-	-	-	-	-	(0.08)
7	Net Profit(+)/ Loss(-) for the period (5-6)	(1.66)	(1.11)	(0.70)	(2.77)	(2.30)	1.94
8	Other Comprehensive income, net of tax						
	A (i) Items that will not be reclassified to Profit or loss	152.03	325.53	256.46	477.56	336.91	(137.97)
	(ii) Income tax related to items that will not be reclassified to Profit or loss	(30.41)	(65.11)	(51.29)	(95.51)	(67.38)	27.59
	Total Other Comprehensive income net of tax	121.62	260.43	205.17	382.05	269.53	(110.38)
9	Total Comprehensive income (7+8)	119.96	259.32	204.47	379.28	267.23	(108.44)
10	Paid-up equity share capital (Face Value of Rs 10/- each)	148.20	148.20	148.20	148.20	148.20	148.20
11	EPS for the period (Rs.) (not annualised)						
a	Basic	(0.11)	(0.07)	(0.05)	(0.19)	(0.16)	0.13
b	Diluted	(0.11)	(0.07)	(0.05)	(0.19)	(0.16)	0.13

Notes:

- The above results for the quarter and half year ended on 30th September, 2025 were reviewed by the Audit Committee at their meeting held on 13th November, 2025 and thereafter were approved by the Board of Directors at their meeting held on 13th November, 2025.
- The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2019.
- The Statutory Auditors of the company has carried out limited review of the above financial results.
- Current Tax Provision will be considered at the end of financial year.
- Segment Reporting as defined in Indian Accounting standard (AS) - 108 is not applicable, since the operations of the Company relate to only single segment
- Previous period figures have been regrouped/rearranged, recalculated/reclassified, wherever considered necessary.

For S N Roy & Co
Firm Reg. No.- 313054E
Chartered Accountants

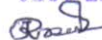

(S.N. Roy)

Partner
Membership No.- 051056
Date:- 13th November, 2025
Place:- Kolkata



For and on behalf of the Board

JECO EXPORTS & FINANCE LTD.



Rajnaryan De
Director
DIN: 10042934

Director

JECO EXPORTS & FINANCE LTD
CIN:- L51109WB1982PLC035005

Regd. Office :113, PARK STREET, PODDAR POINT, N BLOCK, 2ND FLOOR, KOLKATA-700016

STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER ' 2025

(Rs. in Lacs)

Particulars	As at 30th September 2025	As at 31st March 2025
	Reviewed	Audited
ASSETS		
FINANCIAL ASSETS		
Cash and Cash Equivalents	7.82	10.78
Investments	1,641.68	1,164.12
Inventory	0.16	0.68
Other Financial Assets	0.30	0.30
NON- FINANCIAL ASSETS		
Current Tax Assets (Net)	0.11	0.11
Other Non-Financial Assets	0.18	-
	1,650.24	1,175.99
EQUITY & LIABILITIES		
LIABILITIES		
FINANCIAL LIABILITIES		
Payables		
i) Trade payables		
ii) total outstanding dues of micro enterprises and small enterprises	-	-
ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.27	0.50
Other Financial Liabilities	0.77	1.07
NON-FINANCIAL LIABILITIES		
Current Tax Liabilities (Net)	-	-
Deferred Tax Liabilities (Net)	289.17	193.67
EQUITY:		
Equity Share Capital	148.20	148.20
Other Equity	1,211.83	832.55
Total	1,650.24	1,175.99

For S N Roy & Co
Firm Reg. No.- 313054E
Chartered Accountants

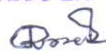


(S.N. Roy)
Partner

Membership No.- 051056
Date:- 13th November, 2025
Place:- Kolkata



For and on behalf of the Board
JECO EXPORTS & FINANCE LTD.



Rajnaryan De
Director
DIN: 10042934

Director

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2025

Rs. in Lacs

	<u>Half Year ended 30th September 2025</u>	<u>Half Year ended 30th September 2024</u>
A: CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	(2.77)	(2.30)
Adjustments For :		
Provision for Dimution	-	-
Depreciation	-	-
Fair Value Adjustment	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL	(2.77)	(2.30)
(Increase)/ Decrease in Inventories	0.52	0.30
(Increase)/ Decrease in Other financial assets	0.01	(0.77)
(Increase)/ Decrease in Other non financial assets	(0.18)	-
Increase/ (Decrease) in Trade payables and other liabilities	(0.23)	1.09
Increase/ (Decrease) in Other non financial liabilities	(0.30)	(1.15)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(2.96)	(2.83)
Income Tax	-	-
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES :	(A) (2.96)	(2.83)
B: CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Investments (Net)	-	-
Sale of Assets	-	-
NET CASH FROM INVESTING ACTIVITIES :	(B) -	-
C: CASH FLOW FROM FINANCING ACTIVITIES:		
Increase in Borrowings	-	-
	(C) -	-
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(2.96)	-2.83
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	10.78	9.43
CASH & CASH EQUIVALENTS AS AT THE END OF THE PERIOD	7.82	6.60

For S N Roy & Co
Firm Reg. No.- 313054E
Chartered Accountants



(S.N. Roy)
Partner

Membership No.- 051056
Date:- 13th November, 2025
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For and on behalf of the Board
JECO EXPORTS & FINANCE LTD.



Rajnaryan De
Director
DIN: 10042934

Director