

May 30, 2026

BSE Limited

25th Floor, P J Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 531550

Dear Sir/Madam,

Sub. : Disclosure under Regulation 30 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) - Outcome of the Board Meeting

In furtherance to our prior intimation dated 23-05-2026 and in compliance of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Saturday, May 30, 2026, have *inter alia*, apart from other businesses:

- i. Considered, approved and taken on record the Audited Standalone and Consolidated Financial Statements for the financial year ended March 31, 2026;
- ii. Considered, approved and taken on record the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026, along with Auditor's Reports (Unmodified Opinion) and Declaration for the Auditor's Reports with Unmodified Report;;

In this regard, we are hereby submitting the followings:

- (a) Audited (Standalone and Consolidated) Financial Results for the quarter and year ended on March 31,2026;
 - (b) Standalone and Consolidated Cash Flow Statements;
 - (c) Standalone and Consolidated Statement of Assets and Liabilities;
 - (d) Audit Reports' (unmodified opinion) on the Audited Standalone and Consolidated Financial Results;
 - (e) Declaration by the Company (for audit reports with unmodified opinion);
- iii. On the recommendation of Nomination and Remuneration Committee, has approved the appointment of Mr. Anup Kirtikumar Vyas (ICAI Membership No. 170625) as Chief Financial Officer of the Company w.e.f. May 30, 2026 who shall be the Key Managerial Personnel as per the provisions of the Companies Act, 2013 and SEBI Listing Regulations



The disclosures required under as required under Regulation 30 read with Para A (7) of Part A of Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/49/14/14(7) 2025- CFD-POD2/I/3762/2026 dated 30th January, 2026, is given as **Annexure-I**

- iv. On the recommendation of Audit Committee, Approved an appointment of M/s. V N SHAH& Co., Chartered Accountants, as Internal Auditors of the Company for the FY 2026-27 to FY 2030-31.

The disclosures required under as required under Regulation 30 read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/49/14/14(7) 2025- CFD-POD2/I/3762/2026 dated 30th January, 2026, is given as **Annexure-II**.

- v. Approved an amendment/variation in terms of earlier Loan agreement dated May 07, 2025 entered with M/s. Praveg Limited. The amendment pertains to giving an option to lender in respect of conversion of whole or any part of their into equity shares and/or any other securities at any point of time.

The disclosures required under as required under Regulation 30 read with Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/49/14/14(7) 2025- CFD-POD2/I/3762/2026 dated 30th January, 2026, is given as **Annexure-III**.

The meeting of the Board of Directors commenced at 03:00 p.m. and concluded at 05:00 p.m.

Kindly take the same on your record.

Thanking You,

Yours Faithfully,

For Jhaveri Credits and Capital Limited

Gaurav Shrimankar

Company Secretary & Compliance Officer



Annexure I

The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026 are given in below

Appointment of Mr. Anup Kirtikumar Vyas as Chief Financial Officer and Key Managerial Personnel of the Company

Sr. No.	Particulars	:	Details
1.	Reason for change viz. appointment / re-appointment, resignation, removal, death or otherwise	:	Appointment as Chief Financial Officer and Key Managerial Personnel of the Company
2.	Date of appointment / re-appointment cessation (as applicable) & term of appointment / re-appointment	:	W.e.f. May30, 2026
3.	Brief Profile	:	Anup Vyas is a qualified Chartered Accountant (CA) from the Institute of Chartered Accountants of India (ICAI) has 10 years of experience with strong expertise in Accounting, Auditing, GST, Financial Reporting, Taxation. He possesses sound knowledge of statutory and internal audits, financial statement preparation, Ind AS compliance, taxation matters, and regulatory reporting. With a practical and analytical approach.
4.	Disclosure of relationships between Directors (in case of appointment of a director).	:	Not Applicable



Annexure II

The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026 are given in below

Appointment of M/s V N SHAH & Co., Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2026-27 to 2030-31

Sr. No.	Particulars	Description
1.	Reason for change viz. re-appointment, resignation, removal, death or otherwise / re-appointment	Appointment of M/s V N SHAH & Co., Chartered Accountants, as an Internal Auditors of the Company for the financial year 2026-27 to 2030-31.
2.	Date of appointment / re-appointment cessation (as applicable) & term of appointment / re-appointment	W.e.f. May 30, 2026, For the financial year 2026-27 to 2030-31
3.	Brief Profile	M/s V N SHAH & Co a firm based at Ahmedabad. Their team consists of Chartered Accountants, Post Graduates and other experienced members. Their ability to understand business environment along with sound financial & accounting knowledge, hands on experience of their trained and professional team in various services & industry sectors, use of latest information technology and latest infrastructure facility has made them suitable for the given role.
4.	Disclosure of relationships between Directors (in case of appointment of a director).	Not Applicable



Annexure III

The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are given in below

Amendment/Variation in terms& Conditions of the previous Loan provided to Praveg Limited

Sr. No.	Particulars	Details
1.	Name(s) of parties with whom the agreement is entered	Praveg Limited
2.	Purpose of entering into the agreement;	Inter Corporate Loan
3.	Size of Agreement;	Amount of not exceeding INR 45,00,00,000/- (Indian Rupees Forty-Five Crores Only)
4.	Shareholding, if any, in the entity with whom the agreement is executed	Nil
5.	Significant terms of the agreement (in brief) special rights like right to appoint directors, first right to share subscription in case of issuance of shares, right to restrict any change in capital structure etc.;	Interest Rate: 10% per annum The Borrower shall repay each tranche of the facility within a period of three years from the date of disbursement of such tranche. Further, the borrower may issue equity shares to the lender against the outstanding balance of principle, interest and other charges
6.	whether, the said parties are related to promoter/promoter group/ group companies in any manner. If yes, nature of relationship	Promoter Group
7.	whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length	Yes



8.	in case of issuance of shares to the parties, details of issue price, class of shares issued;	Such details shall be shared at the time of issuance of securities.
9.	in case of loan agreements, details of lender/borrower, nature of the loan, total amount of loan granted/taken, total amount outstanding, date of execution of the loan agreement/sanction letter, details of the security provided to the lenders / by the borrowers for such loan or in case outstanding loans lent to a party or borrowed from a party become material on a cumulative basis;	<p>Lender: Jhaveri Credits And Capital Limited</p> <p>Borrower: Praveg Limited</p> <p>Nature of Loan: Inter-corporate Loan</p> <p>Amount of Loan Granted: INR 27 Cr.</p> <p>Total amount outstanding as on 31.3.2026 : 22.42 Cr.</p> <p>Date of Execution: May 07, 2025</p> <p>Details of security provided: NA</p>
10.	Any other disclosures related to such agreements, viz., details of nominee on the board of directors of the listed entity, potential conflict of interest arising out of such agreements, etc	N.A.
11.	In case of termination or amendment of agreement, listed entity shall disclose additional details to the stock exchange(s):i. name of parties to the agreement; ii. nature of the agreement; iii. date of execution of the agreement; iv. details of amendment and impact thereof or reasons of termination and impact thereof.	As on date of disclosure there is no termination /amendment of the loan agreement.
12.	Details of amendment and impact thereof or reasons of termination and impact thereof	Inclusion of clause relating to conversion of outstanding amount of Loan into Equity shares or any other securities



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

To,
The Board of Directors,
Jhaveri Credits & Capital Limited,
Ahmedabad

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results ('the Statement') of JHAVERI CREDITS & CAPITAL LIMITED (the "Company") for the Quarter and the year ended March 31, 2026, 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. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit after tax and other comprehensive income and other financial information of the Company for the Quarter and the year ended March 31, 2026.

Basis for Opinion

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



Emphasis of Matter

We draw attention to Note No. 6 to the accompanying financial results regarding The Scheme of Amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 for amalgamation of UR Energy (India) Private Limited ("Transferor Company") with Jhaveri Credits and Capital Limited ("Transferee Company") ("the Scheme") was sanctioned by the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad Bench vide Order dated March 16, 2026. The Scheme is operative from the appointed date of April 1, 2024. Pursuant to the Scheme becoming effective, all assets, liabilities, reserves and surplus of the Transferor Company stand transferred to and vested in the Company. The amalgamation has been accounted for under the 'Pooling of Interests Method' in accordance with Appendix C of Indian Accounting Standard ("Ind AS") 103 - Business Combinations at the carrying values of the assets and liabilities of the Transferor Company. Our Report is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual 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 comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records 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 judgments and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs 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 Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement 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 procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 a 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 our 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 presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

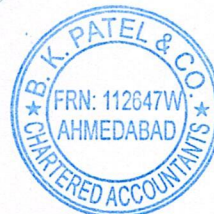
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

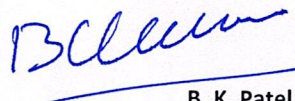
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Ahmedabad
30-05-2026



For, **B. K. PATEL & CO**
Chartered Accountants
Firm Regn No. 112647W

B. K. Patel
Partner
Membership No.032199
UDIN: 26032199NVBKJB5605

JHAVERI CREDITS AND CAPITAL LIMITED

Regd Office : 19th Floor, Westport, Opp. Montecristo Banquet, Sindhu Bhawan Road, Thaltej, Ahmedabad - 380058

CIN: L65910GJ1993PLC020371 Website : www.jhavericredits.com Email id : csjhavericredits@gmail.com

Audited Statement of Standalone Financial Results for the Quarter and Year ended March 31, 2026

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Ref Note No.3	Unaudited	Ref Note No.3	Audited	Audited
1 INCOME					
i Revenue From Operations	4,780.09	1,194.32	5,225.28	11,121.09	9,069.63
ii Other Income	213.47	189.87	73.75	759.16	475.28
Total Income	4,993.56	1,384.20	5,299.03	11,880.25	9,544.91
2 Expenses					
i Cost of Operations and Material Consumed	2,102.12	2,617.02	3,932.92	9,872.44	8,641.83
ii Changes in Inventories-Stock in Trade	2,234.03	(754.47)	(1.29)	730.98	(284.66)
iii Employee Benefit Expenses	115.24	102.28	102.73	424.48	396.82
iv Finance Costs	18.60	19.36	7.15	40.09	11.49
v Depreciation and Amortisation Expense	59.62	59.55	37.97	204.30	82.30
vi Other Expenses	121.74	75.86	94.25	361.22	303.45
Total Expenses	4,651.95	2,119.60	4,173.73	11,633.51	9,151.22
3 Profit / (Loss) before loss of share of Joint venture, exceptional items and Tax	342.20	(735.41)	1,125.30	246.74	393.69
4 Share of Profit /(loss) from joint venture	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before exceptional items and Tax	342.20	(735.41)	1,125.30	246.74	393.69
6 Exceptional items	(84.92)	0.00	0.00	(84.92)	0.00
7 Profit / (Loss) before Tax	257.28	(735.41)	1,125.30	161.82	393.69
8 Tax Expense	(31.08)	(18.51)	67.46	(33.48)	62.34
i Current Tax	72.35	(18.51)	111.37	69.95	111.37
ii Deferred Tax	(46.64)	0.00	(0.84)	(46.64)	(5.97)
iii Adjustment of Tax for Earlier Years	(56.79)	0.00	(43.06)	(56.79)	(43.06)
9 Profit (Loss) for the period from continuing operations	288.36	(716.90)	1,057.84	195.30	331.35
i Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
ii Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
10 Profit for the Period	288.36	(716.90)	1,057.84	195.30	331.35
11 Other Comprehensive Income					
a Items that will not be reclassified to profit or loss					
i) Remeasurement of defined employee benefit plans	0.87	0.00	0.00	0.87	0.00
ii) Fair Value measurement of Equity Instruments	(20.55)	0.00	0.00	(20.55)	0.00
iii) Income tax relating to items that will not be reclassified to profit or loss	4.95	0.00	0.00	4.95	0.00
Total Other Comprehensive Income (Net of Tax)	(14.73)	0.00	0.00	(14.73)	0.00
12 Total comprehensive income for the Period	273.63	(716.90)	1,057.84	180.57	331.35
13 Paid-up equity share capital [Face value, Rs.10 per share]	1,110.20	1,110.20	1,060.20	1,110.20	1,060.20
14 Total Reserve				10,936.68	9,737.36
15 Earnings per equity share [Basic] *	2.51	(6.58)	9.98	1.66	3.13
16 Earnings per equity share [Diluted] *	2.51	(6.58)	9.98	1.66	3.13

* Quarterly EPS are not Annualised

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Standalone Statement of Assets and Liabilities

Particulars		(Rs. In Lakh)	
		As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)
Assets			
1	Non-current Assets		
	(a) Property, Plant and Equipment	283.85	445.22
	(b) Right-of-use assets	570.15	0.00
	(c) Capital Work-in-Progress	0.00	0.00
	(d) Other Intangible Assets	5.14	7.27
	(e) Financial Assets		
	(i) Non Current Investment	1,074.64	153.51
	(i) Non Current Loans	1,281.77	210.46
	(ii) Other Non-Current Financial Assets	246.67	219.00
	(f) Deferred Tax Assets (Net)	57.20	10.56
	(g) Other Non Current Assets	26.76	118.53
	Total Non-current Assets	3,546.18	1,164.55
2	Current Assets		
	(a) Inventories	1,179.35	1,910.33
	(b) Financial Assets		
	(i) Trade Receivables	1,789.98	1,356.69
	(ii) Cash and Cash Equivalents	1,786.84	3,874.96
	(iii) Other Bank Balance	549.20	648.39
	(iv) Current Loans	4,613.53	2,759.63
	(v) Other Financial Assets	44.58	53.74
	(c) Current Tax Assets (Net)	60.99	93.17
	(d) Other Current Assets	362.64	375.53
	Total Current Assets	10,387.11	11,072.44
	Total Assets	13,933.28	12,236.99
Equity and liabilities			
1	Equity		
	(a) Equity Share Capital	1,110.20	1,060.20
	(b) Other Equity	10,936.68	9,737.36
	Total Equity	12,046.88	10,797.56
2	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Non-current Borrowings	44.72	49.46
	(ii) Lease Liabilities	560.80	0.00
	(b) Long Term Provisions	32.02	32.57
	(c) Deferred Tax Liabilities (Net)	0.00	0.00
	Total Non-current Liabilities	637.54	82.03
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Current Borrowings	372.60	0.00
	(ii) Lease Liabilities	30.34	0.00
	(iii) Trade Payables		
	- Dues of Small and Micro Enterprises	0.06	108.88
	- Dues of Creditors other than Small and Micro Enterprises	297.98	462.22
	(iv) Other Current Financial Liabilities	14.86	16.64
	(b) Current tax liabilities (net)	0.00	0.00
	(c) Short Term Provisions	25.15	4.51
	(d) Other Current Liabilities	507.87	765.17
	Total Current Liabilities	1,248.86	1,357.41
	Total Liabilities	1,886.40	1,439.44
	Total Equity and Liabilities	13,933.28	12,236.99

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Standalone Cash Flow Statement

(Rs. In Lakh)

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
	(Audited)	(Audited)
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	161.82	393.68
<u>Adjustments for:</u>		
Depreciation and Amortisation Expense	204.30	82.30
Finance costs recognised in profit or loss	40.09	11.49
Investment income recognised in profit or loss	(14.64)	(0.72)
Interest income	(702.00)	(460.92)
Loss/(Gain) on disposal of property, plant and equipment	0.00	3.91
Loss/(Gain) on disposal of Investment	(29.16)	0.00
Loss on Exceptional Items	84.92	0.00
Sundry Balances Written off	3.80	9.61
Loss on Fair value measurement of Equity Instruments	17.85	7.72
Foreign Exchange Loss/(Gain)	(2.52)	(2.10)
Operating profits before working capital changes	(235.54)	44.97
Changes in working capital		
(Increase)/decrease in inventories	730.98	(284.66)
(Increase)/decrease in trade and other receivables	(433.29)	(1,094.73)
(Increase)/decrease in other assets	22.05	710.98
(Decrease)/increase in trade and other payables	(273.06)	421.46
(Decrease)/increase in other liabilities and provisions	(238.29)	334.91
	(191.61)	87.97
Cash generated from operations	(427.15)	132.94
Income taxes paid	42.72	151.18
Net Cash generated from operating activities	(469.87)	(18.24)
(B) Cash flow from Investing activities		
Proceeds from disposal of property, plant and equipment	0.00	5.21
Payments for property, plant and equipment	(7.26)	(361.03)
Payments for Intangible assets	0.00	(2.42)
Movement in other Non Current Asset	91.77	(118.53)
Bank deposit or margin money withdrawn / (deposited)	71.52	(309.91)
Interest received (Finance Income)	684.76	441.07
Dividends received from associates/subsidiary	14.64	0.72
Loan Given	(2,925.21)	(2,929.08)
Net cash outflow on investment in subsidiaries	(932.44)	(144.39)
Net cash generated from / (used in) Investing activities	(3,002.22)	(3,418.36)
Cash flow from Financing activities		
Proceeds from issue of equity instruments of the Company (Net of Expenses)	1,068.75	(0.00)
Loan Taken / (Repaid)	367.86	(214.93)
Lease Payments	(42.49)	0.00
Finance Cost	(10.15)	(13.59)
Net Cash (used in) / generated from Financing activities	1,383.97	(228.52)
Net increase in Cash & Cash equivalents (A+B+C)	(2,088.12)	(3,665.12)
Cash and cash equivalents at the beginning of the year	3,874.96	7,540.09
Effects of exchange rate changes on the balance of cash held in foreign currencies	0.00	0.00
Cash and Cash equivalents at the end of the year	1,786.84	3,874.96

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Notes forming part of standalone financial results;

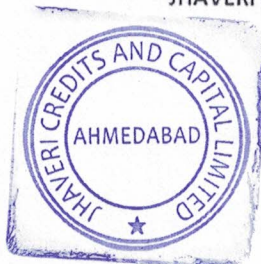
- 1 The above standalone financial results of the company have been prepared in accordance with Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The Audit Committee has reviewed, and the Board of Directors has approved the above results at their respective meetings held on May 30, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
- 3 Standalone figures for the quarter ended on March 31, 2026 are the balancing figures between the audited figures in respect of the year ended March 31, 2026 and the unaudited year-to-date figures up to the third quarter of the current financial year and comparative previous year.
- 4 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable for the users of the financial statements.
- 5 The Company operates in single business segment. Hence, no separate disclosure as per "Ind AS-108" is required for the business segment.
- 6 The Scheme of Amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 for amalgamation of UR Energy (India) Private Limited ("Transferor Company") with Jhaveri Credits and Capital Limited ("Transferee Company") ("the Scheme") was sanctioned by the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad Bench vide Order dated March 16, 2026. The Scheme is operative from the appointed date of April 1, 2024. Pursuant to the Scheme becoming effective, all assets, liabilities, reserves and surplus of the Transferor Company stand transferred to and vested in the Company.

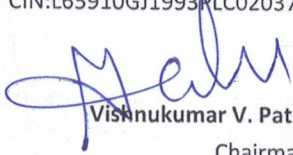
The amalgamation has been accounted for under the 'Pooling of Interests Method' in accordance with Appendix C of Indian Accounting Standard ("Ind AS") 103 - Business Combinations at the carrying values of the assets and liabilities of the Transferor Company. Accordingly, the comparative financial information presented in these financial results has been restated/recast to give effect to the amalgamation from the beginning of the previous reporting period.

Consequent on the Scheme coming into effect and in accordance with the Share Exchange Ratio enshrined in the Scheme, the Company is required to allot 16,16,088 Equity Shares of Rs. 10/- each (fully paid-up) to the equity shareholders of UR Energy (India) Pvt Ltd (Transferor company).
- 7 The results for the year ended March 31, 2026 are available on the Bombay Stock Exchange website (URL: www.bseindia.com) and on the Company's website (URL: www.jhavericredits.com).

For and on behalf of the Board of Directors of
JHAVERI CREDITS AND CAPITAL LIMITED

CIN:L65910GJ1993PLC020371




Vishnukumar V. Patel
Chairman

Date: 30-05-2026

Place: Ahmedabad

DIN : 02011649

Independent Auditor's Review Report on Annual Consolidated Financial Results of Jhaveri Credits and Capital Limited ("the Company") Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Jhaveri Credits & Capital Limited,
Ahmedabad

Report on the Limited Review of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of JHAVERI CREDITS & CAPITAL LIMITED ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for Quarter and the year ended March 31, 2026 ("Statement"), 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and considering the reports of the other auditors on separate audited financial statements and on other financial information of the subsidiary, the Statement;

- i. includes the results of the following subsidiary entity:
 - a. URE LLC (USA)
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Company for the Quarter and the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.



Emphasis of Matter

We draw attention to Note No. 6 to the accompanying financial results regarding The Scheme of Amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 for amalgamation of UR Energy (India) Private Limited ("Transferor Company") with Jhaveri Credits and Capital Limited ("Transferee Company") ("the Scheme") was sanctioned by the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad Bench vide Order dated March 16, 2026. The Scheme is operative from the appointed date of April 1, 2024. Pursuant to the Scheme becoming effective, all assets, liabilities, reserves and surplus of the Transferor Company stand transferred to and vested in the Company. The amalgamation has been accounted for under the 'Pooling of Interests Method' in accordance with Appendix C of Indian Accounting Standard ("Ind AS") 103 - Business Combinations at the carrying values of the assets and liabilities of the Transferor Company. Our Report is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

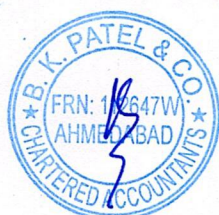
The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions 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 judgments and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which 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 Board of Directors of the companies included in the Group are responsible for assessing the 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 either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs 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 Statement.

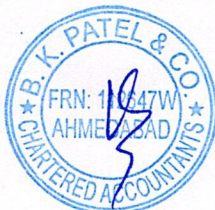


As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement 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 procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Group to continue as a 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 our 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.



Other Matter

The accompanying Statement includes the audited financial statements and other financial information, in respect of subsidiary, whose financial statements include total assets of Rs. 14.73 Lakhs as at March 31, 2026, total income of Rs.0.0015 Lakhs and Rs.0.0015 Lakhs, total net profit before tax of Rs.0.0015 Lakhs and Rs.0.0015 Lakhs, for the quarter and year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements and financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Ahmedabad
30-05-2026



For, B. K. PATEL & CO
Chartered Accountants
Firm Regn No. 112647W

B. K. Patel
Partner
Membership No.032199
UDIN: 26032199DRLXTN8350

JHAVERI CREDITS AND CAPITAL LIMITED

Regd Office : 19th Floor, Westport, Opp. Montecristo Banquet, Sindhu Bhawan Road, Thaltej, Ahmedabad - 380058

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Audited Statement of Consolidated Financial Results for the Quarter and Year ended March 31, 2026

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Ref Note No.3	Unaudited	Ref Note No.3	Audited	Audited
1 INCOME					
i Revenue From Operations	4,780.09	1,194.32	5,225.28	11,121.09	9,069.63
ii Other Income	213.47	189.87	73.75	759.16	475.28
Total Income	4,993.56	1,384.19	5,299.03	11,880.25	9,544.91
2 Expenses					
i Cost of Operations and Material Consumed	2,102.12	2,612.02	3,932.92	9,872.44	8,641.83
ii Changes in Inventories-Stock in Trade	2,234.03	(754.47)	(1.29)	730.98	(284.66)
iii Employee Benefit Expenses	115.24	102.28	102.73	424.48	396.82
iv Finance Costs	18.60	19.36	7.15	40.09	11.49
v Depreciation and Amortisation Expense	59.62	59.55	37.97	204.30	82.30
v Other Expenses	121.74	75.86	94.25	361.22	303.45
Total Expenses	4,651.36	2,114.60	4,173.73	11,633.51	9,151.22
3 Profit / (Loss) before loss of share of Joint venture, exceptional items and Tax	342.20	(730.41)	1,125.30	246.74	393.69
4 Share of Profit / (loss) from joint venture	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before exceptional items and Tax	342.20	(730.41)	1,125.30	246.74	393.69
6 Exceptional items	(84.92)	0.00	0.00	(84.92)	0.00
7 Profit / (Loss) before Tax	257.28	(730.41)	1,125.30	161.82	393.69
8 Tax Expense	(31.08)	(18.51)	67.47	(33.48)	62.34
i Current Tax	72.35	(18.51)	111.37	69.95	111.37
ii Deferred Tax	(46.64)	0.00	(0.84)	(46.64)	(5.97)
iii Adjustment of Tax for Earlier Years	(56.79)	0.00	(43.06)	(56.79)	(43.06)
9 Profit (Loss) for the period from continuing operations	288.36	(711.90)	1,057.83	195.30	331.35
i Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
ii Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
10 Profit for the Period	288.36	(711.90)	1,057.83	195.30	331.35
11 Other Comprehensive Income					
a Items that will not be reclassified to profit or loss					
i Remeasurement of defined employee benefit plans	0.87	0.00	0.00	0.87	0.00
ii Fair Value measurement of Equity Instruments	(20.55)	0.00	0.00	(20.55)	0.00
iii Income tax relating to items that will not be reclassified to profit or loss	4.95	0.00	0.00	4.95	0.00
Total Other Comprehensive Income (Net of Tax)	(14.73)	0.00	0.00	(14.73)	0.00
12 Total comprehensive income for the Period	273.63	(711.90)	1,057.83	180.57	331.35
Profit attributable to:					
a) Equity holders of the company	273.63	(711.90)	1,057.83	180.57	331.35
b) Non Controlling Interests	0.00	0.00	0.00	0.00	0.00
13 Paid-up equity share capital [Face value, Rs.10 per share]	1,110.20	1,110.20	1,060.20	1,110.20	1,060.20
14 Total Reserve				10,929.76	9,731.07
15 Earnings per equity share [Basic] *	2.51	(6.58)	9.98	1.66	3.13
16 Earnings per equity share [Diluted] *	2.51	(6.58)	9.98	1.66	3.13

* Quarterly EPS are not Annualised

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Consolidated Statement of Assets and Liabilities

Particulars		(Rs. In Lakh)	
		As at 31-03-2026 (Audited)	As at 31-03-2025 (Audited)
Assets			
1	Non-current Assets		
	(a) Property, Plant and Equipment	283.85	445.22
	(b) Right-of-use assets	570.15	0.00
	(c) Capital Work-in-Progress	0.00	0.00
	(d) Other Intangible Assets	5.14	7.27
	(e) Financial Assets		
	(i) Non Current Investment	1,073.89	152.76
	(ii) Non-Current Loans	1,281.77	210.46
	(iii) Other Non-Current Financial Assets	246.67	219.00
	(f) Deferred Tax Assets (Net)	57.20	10.56
	(g) Other Non Current Assets	26.76	118.53
Total Non-current Assets		3,545.43	1,163.80
2	Current Assets		
	(a) Inventories	1,179.35	1,910.33
	(b) Financial Assets		
	(i) Trade Receivables	1,789.98	1,356.69
	(ii) Cash and Cash Equivalents	1,801.29	3,887.98
	(iii) Other Bank Balance	549.20	650.10
	(iv) Current Loans	4,595.51	2,743.37
	(v) Other Financial Assets	44.58	53.76
	(c) Current Tax Assets (Net)	60.99	93.17
	(d) Other Current Assets	362.64	375.53
Total Current Assets		10,383.54	11,070.93
Total Assets		13,928.96	12,234.73
Equity and liabilities			
1	Equity		
	(a) Equity Share Capital	1,110.20	1,060.20
	(b) Other Equity	10,929.76	9,731.07
Total Equity		12,039.96	10,791.27
2	Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Non-current Borrowings	47.32	53.49
	(ii) Lease Liabilities	560.80	0.00
	(b) Long Term Provisions	32.02	32.57
	(c) Deferred Tax Liabilities (Net)	0.00	0.00
Total Non-current Liabilities		640.14	86.06
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Current Borrowings	372.60	0.00
	(ii) Lease Liabilities	30.34	0.00
	(iii) Trade Payables		
	- Dues of Small and Micro Enterprises	0.06	108.88
	- Dues of Creditors other than Small and Micro Enterprises	297.98	462.22
	(iv) Other Current Financial Liabilities	14.86	16.64
	(b) Current tax liabilities (net)	0.00	0.00
	(c) Short Term Provisions	25.15	4.51
	(d) Other Current Liabilities	507.87	765.17
Total Current Liabilities		1,248.86	1,357.41
Total Liabilities		1,889.00	1,443.47
Total Equity and Liabilities		13,928.96	12,234.73

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Consolidated Cash Flow Statement

(Rs. In Lakh)

Particulars	For the year ended on 31-03-2026	For the year ended on 31-03-2025
	(Audited)	(Audited)
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	161.82	393.68
Adjustments for:		
Depreciation and Amortisation Expense	204.30	82.30
Finance costs recognised in profit or loss	40.09	11.49
Investment income recognised in profit or loss	(14.64)	(0.72)
Interest income	(702.00)	(460.92)
Loss/(Gain) on disposal of property, plant and equipment	0.00	3.91
Loss/(Gain) on disposal of Investment	(29.16)	0.00
Loss on Exceptional Items	84.92	0.00
Sundry Balances Written off	3.80	9.61
Loss on Fair value measurement of Equity Instruments	17.85	7.72
Foreign Exchange Loss/(Gain)	(2.52)	(2.10)
Operating profits before working capital changes	(235.54)	44.97
Changes in working capital		
(Increase)/decrease in inventories	730.98	(284.66)
(Increase)/decrease in trade and other receivables	(433.29)	(1,085.12)
(Increase)/decrease in other assets	22.07	697.62
(Decrease)/increase in trade and other payables	(273.06)	421.46
(Decrease)/increase in other liabilities and provisions	(238.92)	340.03
	(192.22)	89.35
Cash generated from operations	(427.76)	134.31
Income taxes paid	42.72	151.18
Net Cash generated from operating activities	(470.48)	(16.87)
(B) Cash flow from Investing activities		
Proceeds from disposal of property, plant and equipment	0.00	5.21
Payments for property, plant and equipment	(7.26)	(366.23)
Payments for Intangible assets	0.00	(2.42)
Movement in other Non Current Asset	91.77	(118.53)
Bank deposit or margin money withdrawn / (deposited)	73.23	(311.62)
Interest received (Finance Income)	684.76	441.07
Dividends received from associates/subsidiary	14.64	0.72
Loan Given	(2,923.45)	(2,912.82)
Net cash outflow on investment in subsidiaries	(932.44)	(152.76)
Net cash generated from / (used in) Investing activities	(2,998.75)	(3,417.38)
Cash flow from Financing activities		
Proceeds from issue of equity instruments of the Company (Net of Expenses)	1,068.75	(0.00)
Loan Taken / (Repaid)	366.43	(219.58)
Lease Payments	(42.49)	0.00
Finance Cost	(10.15)	(11.49)
Tax on buy back of shares	0.00	0.00
Net Cash (used in) / generated from Financing activities	1,382.54	(231.07)
Net increase in Cash & Cash equivalents (A+B+C)	(2,086.69)	(3,665.32)
Cash and cash equivalents at the beginning of the year	3,887.98	7,553.30
Effects of exchange rate changes on the balance of cash held in foreign currencies	0.00	0.00
Cash and Cash equivalents at the end of the year	1,801.29	3,887.98

JHAVERI CREDITS AND CAPITAL LIMITED

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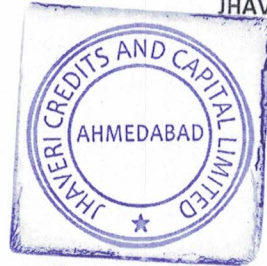
Notes forming part of Consolidated financial results;

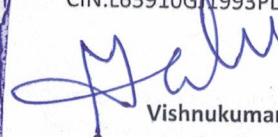
- 1 The above Consolidated financial results of the company have been prepared in accordance with Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The Audit Committee has reviewed, and the Board of Directors has approved the above results at their respective meetings held on May 30, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.
- 3 Consolidated figures for the quarter ended on March 31, 2026 are the balancing figures between the audited figures in respect of the year ended March 31, 2026 and the unaudited year-to-date figures up to the third quarter of the current financial year and comparative previous year.
- 4 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable for the users of the financial statements.
- 5 The Company operates in single business segment. Hence, no separate disclosure as per "Ind AS-108" is required for the business segment.
- 6 The Scheme of Amalgamation under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 for amalgamation of UR Energy (India) Private Limited ("Transferor Company") with Jhaveri Credits and Capital Limited ("Transferee Company") ("the Scheme") was sanctioned by the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad Bench vide Order dated March 16, 2026. The Scheme is operative from the appointed date of April 1, 2024. Pursuant to the Scheme becoming effective, all assets, liabilities, reserves and surplus of the Transferor Company stand transferred to and vested in the Company.

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Consequent on the Scheme coming into effect and in accordance with the Share Exchange Ratio enshrined in the Scheme, the Company is required to allot 16,16,088 Equity Shares of Rs. 10/- each (fully paid-up) to the equity shareholders of UR Energy (India) Pvt Ltd (Transferor company).
- 7 The results for the year ended March 31, 2026 are available on the Bombay Stock Exchange website (URL: www.bseindia.com) and on the Company's website (URL: www.jhavericredits.com).

For and on behalf of the Board of Directors of
JHAVERI CREDITS AND CAPITAL LIMITED
CIN:L65910GJ1993PLC020371




Vishnukumar V. Patel
Chairman
DIN : 02011649

Date: 30-05-2026
Place: Ahmedabad

May 30, 2026

BSE Limited

25th Floor, P J Towers,
Dalal Street, Fort,
Mumbai - 400 001
Scrip Code: 531550

Dear Sirs,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, **Vishnukumar Vitthaldas Patel**, Chairman of **Jhaveri Credits and Capital Limited** (CIN: L65910GJ1993PLC020371), hereby declare that, the Statutory Auditors of the Company, M/s. B.K. Patel & Co. (FRN No. 112647W), Chartered Accountants, have issued an Audit Report with unmodified opinion on the Annual Audited Standalone and Consolidated Financial Results of the Company for the year ended on March 31, 2026.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take this declaration on your records.

Thanking You,

Yours Faithfully,

For Jhaveri Credits and Capital Limited



Vishnukumar Vitthaldas Patel,
Chairman
Din 02011649

