

Registered office: 201, Shyam Bungalow, Plot No.199/200,
Pushpa Colony, Fatimadevi School Lane, Manchubhai Road,
Malad (East), Mumbai - 400097.
E-mail: sjcorporation9@yahoo.com Tel/Fax: 022-35632262
CIN: L19201MH1981PLC452533



10-02-2026

To,
The Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Dear Sir,

Script Code: 504398

**Sub: Submission of Unaudited (Provisional) Financial Results for the 3rd
Quarter and Nine Month Ended 31st December, 2025**

With Reference to the above subject we here by submitting unaudited
(Provisional) Financial Results for the 3rd Quarter and Nine Month Ended **31st
December, 2025** and Limited review report.

Thanking You,

For S J CORPORATION LIMITED

**DEEPAK UPADHYAY
MANAGING DIRECTOR
DIN: 02270389**



Encl: 1) Copy of Result and Limited Review Report

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025

(Rs. In lacs, except per share data)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
1. Revenue from operations	705.76	377.03	58.90	1,677.99	772.95	1,531.09
2. Other Income	0.48	1.68	0.19	71.01	2.76	12.15
3. Total Income (1+2)	706.24	378.71	59.09	1,749.00	775.71	1,543.24
4. Expenses						
Cost of Material Consumed	1.84	-	1.82	2.52	2.09	64.98
Purchases of stock-in-trade	677.36	369.77	55.00	1,530.38	666.74	1,343.57
Changes in inventories of Finished Goods, Work-in-Progress and stock-in-trade	-	0.73	0.73	119.13	74.69	76.90
Employee Benefit Expenses	6.75	6.60	7.85	20.10	20.65	27.40
Finance Cost	-	-	-	-	-	-
Depreciation & amortisation Expenses	3.46	3.35	4.93	10.14	13.86	18.67
Other Expenses	4.43	4.56	7.34	30.99	27.08	33.98
Total other Expenses (4)	693.84	385.01	77.67	1,713.26	805.11	1,565.50
5. Total profit before exceptional item and tax (3-4)	12.40	(6.30)	(18.58)	35.74	(29.40)	(22.26)
6. Exceptional Items	-	-	-	-	-	-
7. Total profit before tax (5-6)	12.40	(6.30)	(18.58)	35.74	(29.40)	(22.26)
8. Tax Expense						
Current tax	-	-	-	-	-	-
Deferred tax	0.82	0.27	0.55	1.36	1.10	5.18
Excess/(Short) Provision of previous years	-	-	(3.10)	-	(3.10)	(3.10)
9. Net Profit (Loss) for the period from continuing operations (7-8)	13.22	(6.03)	(21.13)	37.10	(31.40)	(20.18)
10. Profit/(Loss) from discontinued operation before tax	-	-	-	-	-	-
11. Tax expense of discontinued operation	-	-	-	-	-	-
12. Net profit(Loss) from discontinued operation after tax (10-11)	-	-	-	-	-	-
13. Total profit(loss) for the period (9+12)	13.22	(6.03)	(21.13)	37.10	(31.40)	(20.18)
14. Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	4.70	(10.63)	(8.25)	12.92	4.36	(22.27)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15. Total comprehensive income for the period	17.92	(16.66)	(29.38)	50.02	(27.04)	(42.45)
16. Paid-up equity share capital (face value Rs.1)	83.55	83.55	83.55	83.55	83.55	83.55
17. Other Equity	-	-	-	-	-	754.56
18. Earnings per equity share (for continuing operation):						
1. Basic	0.16	(0.07)	(0.25)	0.44	(0.38)	(0.24)
2. Diluted	0.16	(0.07)	(0.25)	0.44	(0.38)	(0.24)
19. Earning per equity share (for discontinued operation):						
1. Basic	-	-	-	-	-	-
2. Diluted	-	-	-	-	-	-
20. Earnings per equity share (for discontinued & continuing operations)						
1. Basic	0.16	(0.07)	(0.25)	0.44	(0.38)	(0.24)
2. Diluted	0.16	(0.07)	(0.25)	0.44	(0.38)	(0.24)



UNAUDITED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025

Particulars	(Rs. In lacs)					
	Quarter Ended			Nine Month Ended		Year Ended
	Unaudited 31.12.2025	Unaudited 30.09.2025	Unaudited 31.12.2024	Unaudited 31.12.2025	Unaudited 31.12.2024	Audited 31.03.2025
1. Segment Revenue						
(Sale/Income from each segment)						
a) Polished diamonds & Jewellery	705.76	375.92	57.79	1,575.01	761.29	1,516.10
b) Real estate & development of property	-	1.11	1.11	102.98	11.66	14.99
Total	705.76	377.03	58.90	1,677.99	772.95	1,531.09
2. Segment Results						
(Profit+)/loss(-) before tax and interest from each segment)						
a) Polished diamonds & Jewellery	21.06	1.37	(5.14)	26.40	8.91	19.42
b) Real estate & development of property	-	0.38	(1.72)	(22.30)	0.39	0.02
Total	21.06	1.75	(6.86)	4.10	9.30	19.44
<u>Less:</u> Finance Cost	-	-	-	-	-	-
<u>Add:</u> Other unallocated income net of unallocated expenditure	(8.66)	(8.05)	(11.72)	31.64	(38.70)	(41.70)
Total Profit/(Loss) before tax	12.40	(6.30)	(18.58)	35.74	(29.40)	(22.26)
3. Segment Assets						
a) Polished diamonds & Jewellery	109.67	103.96	167.53	109.67	167.53	104.64
b) Real estate & development of property	98.00	98.00	299.65	98.00	299.65	222.34
c) Unallocated	685.14	671.62	453.58	685.14	453.58	612.14
Total	892.81	873.58	920.76	892.81	920.76	939.12
4. Segment Liabilities						
a) Polished diamonds & Jewellery	1.64	1.08	64.70	1.64	64.70	-
b) Real estate & development of property	-	-	0.11	-	0.11	99.67
c) Unallocated	3.04	2.30	2.44	3.04	2.44	1.34
Total	4.68	3.38	67.25	4.68	67.25	101.01

NOTES:

- The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The above financial results have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at their meeting held on 10th February 2026.
- Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the comparable
- The Statutory Auditors of the Company have conducted a Limited Review of the above financial results for the quarter and Nine month ended 31st December, 2025. The statutory auditors have expressed unqualified review opinion.
- The segment assets & liability figures were inadvertently reported of earlier period instead of current quarter and year ended 31st March,2025. The Figures have now been correctly reported to reflect the appropriate reporting.
- The results for the quarter and nine month ended 31st December, 2025 are available on the BSE Limited website at www.bseindia.com/corporates and on the Company's website at www.sjcorp.in.**

By order of the Board
For SJ Corporation Limited



(DEEPAK UPADHYAY)
Managing Director

Place : Mumbai
Date : February 10, 2026

SDBA & CO

Chartered Accountants

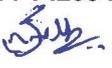
Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To The Board of Directors,
SJ CORPORATION LTD.
Mumbai

1. We have reviewed the accompanying statement of unaudited financial results of **SJ CORPORATION LTD.** (the "Company") for the quarter and nine month ended December 31, 2025 (the "Statement") attached herewith, being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).
2. The Statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We concluded our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **SDBA & Co.**
Chartered Accountants
FRN : 142004W


(Sanjeev A. Mehta)

Partner

M.No. : 041287

UDIN : 26041287YKKVJD7873



Mumbai,
February 10, 2026