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f the Board of Directors of
teins Limited
Sd/-
ohammed Haris
Director & CEO

HS ENDED ON JUNE 30, 2026

(Rs. in lakhs except per share data)

	Corresponding six months ended June 30, 2025	Year ended December 31, 2025
)	(Unaudited)	(Audited)
73	43,668.79	89,178.85
59	951.43	2,601.11
59	951.43	2,364.66
44	695.02	1,737.66
.01	664.42	1,706.80
90	917.90	917.90
-	-	41,946.90
.16	7.57	18.93
.16	7.57	18.93

ith the Stock Exchanges under
egulations, 2015. The full format
nge(s) and are also available on
pdf which can be accessed by

026 ("financial results") have been
rs at its meeting held on Aug 12,
statutory auditors of the Company

g Standards ('Ind AS') prescribed
ian Accounting Standards) Rules,
s and Disclosure Requirements)

ording to the management, this is

sts of physical shares

January 30, 2026, the Company is
gement requests for the transfer of
, 2027 and is applicable to cases
returned/unattended or rejected
dged for transfer will be processed
ir transfer requests along with the
MUFG Intime India Private Limited,
y may reach out to RTA via Phone
or alternatively they can write their

By Order of the Board
Sd/-
Manish Bhatia
Managing Director and CEO
DIN: 08310936

Limited (BSE) website (URL: www.bseindia.com), the National Stock Exchange of India Limited (NSE) website (URL: www.nseindia.com) and on the Company's website (URL: www.jtekt.co.in). The financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013.

2. The Company does not have any subsidiary/associate/joint venture company(ies), as on 31 March 2026.
3. The Board at its meeting held on 14 May 2026 considered and recommended a final dividend @ 75% i.e. ₹ 0.75 per equity share of ₹ 1.00 each for the financial year 2025-26. The same is subject to approval by the Share holders at their Annual General Meeting to be held on 26 August 2026.

Please scan the below QR code to view the full financial results:

For and on behalf of the Board of Directors of
JTEKT India Limited

Place : Gurugram
Date : 13 August, 2026

Minoru Sugisawa
Chairman and Managing Director

GAYATRI HIGHWAYS LIMITED

GAYATRI

Regd office: 5th Floor, A-Block, TSR Towers, 6-3-1090, Rajbhavan Road, Somajiguda, Hyderabad-500082, Telangana.
Tel: 040-40024262, Email: cs@gayatrihighways.com, Web: www.gayatrihighways.com CIN: L45100TG2006PLC052146

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs. in Lakhs, unless specified)

Sl. No.	Particulars	Standalone				Consolidated			
		For three months ended			For the year ended	For three months ended			For the year ended
		30-June-26	31-Mar-26	30-June-25	31-Mar-26	30-June-26	31-Mar-26	30-June-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1	Total Income from Operations	762.47	1512.35	3556.73	5205.83	762.47	1512.35	3556.73	5205.83
2	Net profit/(loss) before tax and exceptional items	(274.02)	(237.29)	3157.88	2085.63	(274.20)	(237.49)	3157.70	2084.54
3	Net profit/(loss) after exceptional items and before tax	(274.02)	(237.29)	3157.88	2085.63	(274.20)	(237.49)	3157.70	2084.54
4	Net profit/(loss) for the period after tax from continuing operations	(274.94)	(239.42)	3152.31	2053.16	(275.12)	(239.62)	3152.13	2052.07
5	Net profit/(loss) for the period after tax from continuing operations and discontinued operations	(274.94)	(239.42)	3152.31	2053.16	(282.87)	689.94	(211.75)	(122.46)
6	Total Comprehensive Income for the period [Comprising loss for the period (after tax) and other comprehensive income (after tax)]	(274.94)	(234.98)	3152.31	2057.60	(282.87)	694.38	(211.75)	(118.02)
7	Equity share capital	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04	4,793.04
8	Other Equity (excluding Revaluation Reserve) as per the Audited Balance Sheet of the previous year				(21965.02)				(67505.06)
9	Earnings Per Share(of Rs.2/- each) (for continuing and discontinued operations)- Basic and Diluted *(not annualized the quarterly data)*	(0.11)	(0.10)	1.32	0.86	(0.12)	0.29	(0.09)	(0.05)

Notes:

a) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Statement of Audited Financial Results is available on the websites of the Stock Exchanges at www.bseindia.com (BSE), www.nseindia.com (NSE) and on the company's website at www.gayatrihighways.com.or may be accessed by scanning the QR Code provided below.

b) The above Unaudited Standalone and Consolidated Financial Results were reviewed by the Audit Committee on 13th August 2026 and approved by the Board of Directors at their meeting held on 13th August 2026.

c) The Statutory Auditors has expressed a qualified conclusion on the following:

Standalone Financial Results:

a) The Company had written back Zero Interest Subordinate Loan (ZISL) payable to Gayatri Projects Limited (GPL) amounting to Rs.17,887.51 Lakhs during the financial year 2022-23, out of which, GPL had confirmed the write-off of Rs.13,411.00 Lakhs and the balance amount of Rs.4,476.51 Lakhs had not been confirmed as written off by GPL. Further, as per the books of the Company, an amount of Rs.4,406.60 Lakhs is payable to GPL towards non-interest-bearing loan, whereas the last confirmation received from GPL reflected an amount of Rs.4,896.21 Lakhs due from the Company.

As at 30 June 2026, the Company has not received a balance confirmation from GPL in respect of the above balances. Consequently, we are unable to comment upon the aforesaid write back or any adjustment required to and the consequent impact if any on these standalone financial results for the period 01 April 2026 to 30 June 2026 had the confirmations been received from the Gayatri Projects Limited.

b) As explained in note 6 to the standalone financial results, the company has defaulted in repayment of outstanding term loan of Rs.3,822.65 Lakhs and outstanding accumulated interest of Rs.1,193.21 Lakhs (Interest was recognized in the financial statements till 31 March 2023) payable to IL&FS Financial Services Limited. The Company has been calculating and recognizing interest only on the defaulted principle of Rs.3,822.65 Lakhs as per the existing loan agreement since the Company has not received balance confirmation from the said lender. In the absence of balance confirmation, we are unable to comment on the interest/penalty if any to be provided in the books or any adjustment required to and the consequent impact if any on these standalone financial results for the period 01 April 2026 to 30 June 2026 had the confirmations been received from the lender.

c) As explained in note 6 to the standalone financial results the company did not provide interest on the outstanding term loan of Rs. 3,822. 65 Lakhs due to IL&FS Financial Services Limited for the period 01 April 2026 to 30 June 2026. The Company's records indicate that, had management provided interest for the period 01 April 2026 to 30 June 2026, the expenses, the net loss after tax and total comprehensive loss for the period 01 April 2026 to 30 June 2026 would have been increased by Rs. 142.95 Lakhs.

d) i.The Company has invested Rs. 434.32 lakhs as equity and 0.01% optionally convertible debentures of Rs. 1,112.48 lakhs as well as advanced loans including interest till 30 June 2026 of Rs. 2,905.91 lakhs. Further it has to receive an amount of Rs.83.52 lakhs towards receivable for deputation. All these amounts aggregate to Rs. 4,536.23 lakhs in Cyberabad Expressways Limited (CEL), a jointly controlled entity.

As per the unaudited financial statements of the CEL as on 30 June 2026, the negative net worth stood at Rs. 13,185.90 lakhs. Consequent to the erosion in the net worth of CEL, the exposure of the Company to the extent of Rs. 4,536.23 lakhs is required to impaired fully. Ind AS 36 requires the Company to provide for impairment in the value of investments and other financial assets by providing for the amount of impairment in the Statement of Profit & Loss.

ii.The Company has invested Rs. 1,581.36 Lakhs as equity (50% share in equity) and Rs. 20.88 Lakhs towards receivable for deputation aggregating to Rs. 1,602.24 Lakhs in Hyderabad Expressways Limited (HEL), a jointly controlled entity.

As per the unaudited financial statements of the HEL as on 30 June 2026, the positive net worth stood at Rs. 8,130.78 Lakhs including a loan of Rs. 6,021.91 Lakhs advanced to CEL. As per the above paragraph, CEL has a negative net-worth of Rs. 13,185.90 Lakhs as on 30 June 2026. Continuing for the reasons stated in the above paragraph, the loan advanced by HEL is in our opinion, doubtful of recovery resulting in reduction of net-worth of HEL to Rs. 2,108.87 Lakhs. The Company owns 50% of the equity share capital of HEL and hence the Company share of net-worth in HEL works out to Rs. 1,054.44 Lakhs vis-à-vis the exposure of Rs. 1,602.24 Lakhs. This result in impairment to an extent of Rs.547.80 Lakhs from out of the investments made in HEL and Receivables due. Ind AS 36 requires the company to provide for this impairment in the value of investments and other financial assets by providing for the amount of impairment in the Profit & Loss Account.

Since the Company has not impaired the cost of investments, debentures, loans granted to jointly controlled entities and trade receivables to an extent of Rs. 4,536.23 Lakhs to CEL and Rs.547.80 Lakhs to HEL in its books, the Loss for the period and other Comprehensive Income are understated by the said amount.

Consolidated Financial Results:

a) The Holding Company had written back Zero Interest Subordinate Loan (ZISL) payable to Gayatri Projects Limited (GPL) amounting to Rs.17,887.51 Lakhs during the financial year 2022-23. Out of the said amount, GPL had confirmed write-off of Rs.13,411.00 Lakhs; however, the balance amount of Rs.4,476.51 Lakhs had not been confirmed as written off by GPL. Further, as per the books of the Company, an amount of Rs.4,406.60 Lakhs is payable to GPL towards non-interest-bearing loan, whereas the last confirmation received from GPL reflected an amount of Rs.4,896.21 Lakhs due from the Company.

As at 30 June 2026, the Company has not received a balance confirmation from GPL in respect of the above balances. Consequently, we are unable to comment upon the aforesaid write back or any adjustment required to and the consequent impact if any on these standalone financial results for the period 01 April 2026 to 30 June 2026 had the confirmations been received from the Gayatri Projects Limited.

b) The Holding Company has defaulted in repayment of term loan of Rs. 3,822.65 Lakhs and interest of Rs.1,193.21 Lakhs (Interest was recognized in the financial statements till 31 March 2023) payable to IL&FS Financial Services Limited. The holding company has been calculating and recognizing interest only on the defaulted principle of Rs. 3,822.65 Lakhs as per the existing loan agreements since the Company has not received balance confirmation from the said lender. In the absence of balance confirmation, we are unable to comment on the interest/penalty if any to be provided in the books or any adjustment required to and the consequent impact if any on these consolidated financial results for the period 01 April 2026 to 30 June 2026 had the confirmations been received from the lender.

c) The Holding Company did not provide interest on the outstanding term loan of Rs. 3,822. 65 Lakhs due to IL&FS Financial Services Limited for the period 01 April 2026 to 30 June 2026. The Company's records indicate that, had management provided interest for the period 01 April 2026 to 30 June 2026, the expenses, the net loss after tax and total comprehensive loss for the period 01 April 2026 to 30 June 2026 would have been increased by Rs. 142.95 Lakhs.

d) i. The holding Company has advanced loans including interest till 30 June 2026 of Rs. 2,905.91 lakhs. Further it has to receive an amount of Rs.83.52 lakhs towards receivable for deputation. All these amounts aggregate to Rs. 2,989.43 lakhs in Cyberabad Expressways Limited (CEL), a jointly controlled entity.

As per the unaudited financial statements of the CEL as on 30 June 2026, the negative net worth stood at Rs. 13,185.90 lakhs. Consequent to the erosion in the net worth of CEL, the exposure of the Company to the extent of Rs. 2,989.43 lakhs is required to be impaired fully. IndAS 36 requires the Company to provide for impairment in the value of investments and other financial assets by providing for the amount of impairment in the statement of Profit & Loss.

ii. The holding Company has invested Rs. 2,622.13 lakhs (including accumulated share of profit as per equity method Rs. 1040.77 lakhs) as equity (50% share in equity) and Rs. 20.88 lakhs towards receivable for deputation aggregating to Rs. 2,643.01 lakhs in Hyderabad Expressways Limited (HEL), a jointly controlled entity.

As per the unaudited financial statements of the HEL as on 30 June 2026, the positive net worth stood at Rs. 8,130.78 Lakhs including a loan of Rs. 6,021.91 Lakhs advanced to CEL. As per the above paragraph, CEL has a negative net-worth of Rs. 13,185.90 Lakhs as on 30 June 2026. Continuing for the reasons stated in the above paragraph, the loan advanced by HEL is in our opinion, doubtful of recovery resulting in reduction of net-worth of HEL to Rs. 2,108.87 Lakhs. The Company owns 50% of the equity share capital of HEL and hence the Company share of net-worth in HEL works out to Rs. 1,054.44 Lakhs vis-à-vis the exposure of Rs. 2,643.01 Lakhs. This result in impairment to an extent of Rs. 1,588.57 Lakhs from out of the investments made in HEL and Receivables due. Ind AS 36 requires the company to provide for this impairment in the value of investments and other financial assets by providing for the amount of impairment in the Profit & Loss Account.

Since the holding Company has not impaired the cost of investments, debentures, loans granted to jointly controlled entities and trade receivables to an extent of Rs. 2,989.43 lakhs to CEL and Rs. 1,588.57 lakhs to HEL in its books, the Loss for the year and other Comprehensive Income are understated by the said amount.

e) As detailed in Note No 7 to the consolidated financial results, we were informed that the parent did not receive the audited financial statements of Indore Dewas Tollways Limited (IDTL), which is a material subsidiary of the Holding Company for the period ended 30 June 2026 for the reasons stated there under. We were informed that the hon'ble NCLT bench at Hyderabad had admitted IDTL into Corporate Insolvency Resolution Process (CIRP) under Section 7 of the Insolvency and Bankruptcy Code (IBC), 2016 (as amended) and appointed Interim Resolution Professional (IRP). Further, a liquidator has been appointed for liquidation of IDTL. In this regard, we were informed that the parent has compiled the financials results of IDTL for the period ended 30 June 2026 that were included in the statement by adopting the following procedure.

For the period 01st April 2023 to 30th October 2023, based on books of accounts and for the period 31st October 2023 to 30th June 2026, as nil transactions.

In the absence of the consolidation of subsidiary for the said period, we are unable to determine the effects on the consolidated financial results of the failure to consolidate the subsidiary for the said period.

For and on behalf of the Board of Directors
GAYATRI HIGHWAYS LIMITED

Scan for
Complete Results

Place: Hyderabad
Date: 13th August, 2026

M.V.NARASIMHA RAO
Chairman
DIN: 06761474

K.G.Naidu
Chief Executive Officer