

**Independent Auditor's Review Report on Unaudited standalone Quarterly financial results of Jaykay Enterprises Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
Jaykay Enterprises Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Jaykay Enterprises Limited** (the Company) for the quarter ended 30 June, 2020, (the Statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulation).
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Interim Financial Reporting (Ind AS 34)), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements 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 financial statements are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 21/08/2020  
Place: Kanpur



For -Gupta Vaish & Co.  
Chartered Accountants  
Registration Number: 005087C  
*Rajendra Kumar Gupta*  
Rajendra Kumar Gupta  
(PARTNER)  
Membership Number: 73250  
UDIN: 20073250AAAABK6875

# Jaykay Enterprises Limited

CIN : L00000DUP1001PLC001187  
( Regd. Office : Kamla Tower, Kanpur 208 001 )

Ph.No.+91 512 2371478-81 \* Fax : +91 512 2399854 website www.jaykayenterprises.com  
E-mail : prabhat.mishra@jkcement.com

## Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June 2020

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2020	31-03-2020	30-06-2019	31-03-2020
		Un-audited	Audited	Un-audited	Audited
1.	<b>Income from Operations</b>				
	i. Operating Income	7.50	7.50	7.50	30.80
	ii. Other Income	111.16	110.79	123.08	505.79
	<b>Total Revenue</b>	<b>118.66</b>	<b>118.29</b>	<b>130.58</b>	<b>536.59</b>
2.	<b>Expenses :</b>				
	i. Employee benefits expenses	47.95	74.90	47.00	245.49
	ii. Finance Cost	0.11	-	-	-
	iii. Rent Paid	12.75	14.25	14.25	57.00
	iv. Establishment Expenses	13.67	10.95	12.12	46.05
	v. Depreciation	2.12	2.47	2.43	9.84
	vi. Other Expenses	39.45	60.66	44.05	222.42
	<b>Total Expenses</b>	<b>116.05</b>	<b>163.23</b>	<b>119.85</b>	<b>580.80</b>
3.	<b>Profit/(Loss) before Exceptional and Extraordinary Items</b>	<b>2.61</b>	<b>(44.94)</b>	<b>10.73</b>	<b>(44.21)</b>
4.	<b>Exceptional Items</b>	-	-	-	-
5.	<b>Profit/(Loss) before Extraordinary Items and Tax</b>	<b>2.61</b>	<b>(44.94)</b>	<b>10.73</b>	<b>(44.21)</b>
6.	<b>Extraordinary Items</b>	-	-	-	-
7.	<b>Profit/(Loss) before Tax</b>	<b>2.61</b>	<b>(44.94)</b>	<b>10.73</b>	<b>(44.21)</b>
8.	<b>Tax Expense</b>				
	- Current Tax	-	-	-	-
9.	<b>Net Profit/(Loss) for the period</b>	<b>2.61</b>	<b>(44.94)</b>	<b>10.73</b>	<b>(44.21)</b>
10.	<b>Other Comprehensive Income</b>	291.30	(366.27)	(49.52)	(727.56)
11.	<b>Total Comprehensive Income</b>	<b>293.91</b>	<b>(411.21)</b>	<b>(38.79)</b>	<b>(771.77)</b>
12.	<b>Paid-up Equity Share Capital</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>	<b>371.35</b>
	Face Value of ₹ 1/- Per Share				
13.	<b>Earning per Equity share of ₹ 1/- each</b>				
	Basic / Diluted Per Share ₹	0.79	(1.11)	(0.10)	(2.08)
	( Not Annualized )				


**NOTES :-**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 21st August, 2020.
2. Income Tax liability if any, shall be accounted for at the year end.
3. The figures of previous period/ year have been regrouped / rearranged, wherever necessary.

Place : KANPUR  
Dated: 21st August, 2020.



For and on behalf of the Board of Directors

  
 ASHOK GUPTA  
 Managing Director  
 ( DIN 00135288 )

**Independent Auditor's Review Report On consolidated unaudited quarterly financial results of the JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
Jaykay Enterprises Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its associates, and its share of the net profit after tax of its associate for the quarter ended June 30, 2020 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Jaykay Enterprises Limited	Parent Company
J K Cottan Limited	Associate Company
Nebula3D Services Private Limited	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.
6. The consolidated unaudited financial results also includes the share of net Loss after tax of Rs.11.80 Lacs for the quarter ended 30<sup>th</sup> June,2020 , as considered in the consolidated unaudited financial results, in respect of one associates, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the report of other auditors.

Date: 21/08/2020  
Place: Kanpur



For -Gupta Vaish & Co.  
Chartered Accountants  
FRN: 0005087C

*Rajendra Kumar Gupta*  
Rajendra Kumar Gupta  
(PARTNER)  
M. No.: 073250

UDIN: 20073250AAAABJ6481

# Jaykay Enterprises Limited

CIN : L00000UP1001P1C001187  
( Regd. Office : Kamla Tower, Kanpur 208 001 )

Ph.No : +91 512 2371478 81 \* Fax : +91 512 2390854 website www.jaykayenterprises.com  
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## Statement of Consolidated Un-audited Financial Results for the Quarter ended 30th June 2020

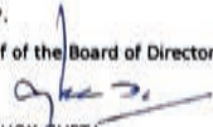
₹/Lacs

Sl. No.	Particulars	CONSOLIDATED			
		Quarter Ended			Year Ended
		30-06-2020	31-03-2020	30-06-2019	31-03-2020
		Un-audited	Audited	Un-audited	Audited
1.	<b>Income from Operations</b>				
	i. Operating Income	7.50	7.50	7.50	30.80
	ii. Other Income	111.16	110.79	123.08	505.79
	<b>Total Revenue</b>	<b>118.66</b>	<b>118.29</b>	<b>130.58</b>	<b>536.59</b>
2.	<b>Expenses :</b>				
	i. Employee benefits expenses	47.95	74.90	47.00	245.49
	ii. Finance Cost	0.11	-	-	-
	iii. Rent Paid	12.75	14.25	14.25	57.00
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	v. Depreciation	2.12	2.47	2.43	9.84
	vi. Other Expenses	39.45	60.66	44.05	222.42
	<b>Total Expenses</b>	<b>116.05</b>	<b>163.23</b>	<b>119.85</b>	<b>580.80</b>
3.	<b>Profit/(Loss) before Exceptional and Extraordinary Items</b>	2.61	(44.94)	10.73	(44.21)
4.	<b>Exceptional Items</b>	-	-	-	-
5.	<b>Profit/(Loss) before Extraordinary Items and Tax</b>	2.61	(44.94)	10.73	(44.21)
6.	<b>Extraordinary Items</b>	-	-	-	-
7.	<b>Profit/(Loss) before Tax</b>	2.61	(44.94)	10.73	(44.21)
8.	<b>Tax Expense</b>				
	- Current Tax	-	-	-	-
9.	<b>Net Profit/(Loss) for the period</b>	2.61	(44.94)	10.73	(44.21)
10.	<b>Share of Profit /(Loss ) of Associates</b>	51.46	45.84	(5.55)	(9.28)
11.	<b>Other Comprehensive Income</b>	290.85	(370.84)	(48.31)	(729.34)
12.	<b>Total Comprehensive Income</b>	<b>344.92</b>	<b>(369.94)</b>	<b>(43.13)</b>	<b>(782.83)</b>
13.	<b>Paid-up Equity Share Capital</b>	371.35	371.35	371.35	371.35
	Face Value of ₹ 1/- Per Share				
14.	<b>Earning per Equity share of ₹ 1/- each</b>				
	Basic / Diluted Per Share ₹	0.93	(1.00)	(0.12)	(2.11)
	( Not Annualized )				

**NOTES :-**

1. The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 21st August, 2020.
2. Income Tax liability if any, shall be accounted for at the year end.
3. The figures of previous period/ year have been regrouped / rearranged, wherever necessary.

For and on behalf of the Board of Directors

  
**ASHOK GUPTA**  
 Managing Director  
 ( DIN 00135288 )

Place : KANPUR

Dated: 21st August, 2020.

