

Date: August 07, 2024

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

Scrip Code: 500306  
ISIN: INE903A01025

Sub: Outcome of Board Meeting - Financial Results

Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

Dear Sir/Madam,

In continuation to our earlier intimation dated August 01, 2024, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, August 07, 2024, have approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2024 ("Financial Results"), based on the recommendation of the Audit Committee.

The Financial Results along with Limited Review Reports thereon issued by the Statutory Auditor of the Company are enclosed as **Annexure**.

The meeting of the Board of Directors commenced at 4:00 p.m. and concluded at 6:15 p.m.

This disclosure will also be hosted on the Company's website viz. [www.jaykayenterprises.com](http://www.jaykayenterprises.com).

You are requested to take same on record.

Thanking you  
Yours truly,  
For Jaykay Enterprises Limited

Yogesh Sharma  
Company Secretary & Compliance Officer  
Membership Number.: A29286

*Encl: As above*



**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(as amended)**

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, 2024,(the Statement), being submitted by the company pursuant to the requirements of Regulation 33 of 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 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('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. 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 specified under section 143(10) of the Act 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 the recognition and measurement principles laid down in the Ind AS34, prescribed under section 133 of the Act 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.



For P. L. Tandon & Co.  
Chartered Accountants  
Registration Number 000186C



P.P.SINGH

(PARTNER )

Membership No. 072754

UDIN : 24072754BKCSBM6146

Place : KANPUR

Date: 07-08-2024



# Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187  
(Regd. Office : Kamla Tower, Kanpur 208 001)

Ph.No.+91 512 2371478-81 website www.jaykayenterprises.com  
E-mail : cs@jaykayenterprises.com

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## Statement of Standalone Un-Audited Financial Results for the Quarter ended 30th June, 2024

In ₹ Lacs

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
1	<b>Income from Operations:</b>				
	i. Operating Income	42.68	100.16	29.70	192.34
	iii. Other Income	778.22	877.27	114.69	1,818.00
	<b>Total Revenue</b>	<b>820.90</b>	<b>977.43</b>	<b>144.39</b>	<b>2,010.34</b>
2	<b>Expenses:</b>				
	i. Cost of Materials Consumed	20.26	24.24	-	26.49
	ii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(9.01)	(1.52)	-	(1.52)
	iii. Employee benefits expenses	68.15	58.24	33.75	154.80
	iv. Finance Cost	12.74	8.97	-	8.97
	v. Depreciation	50.93	34.59	15.24	44.52
	vi. Other Expenses	94.48	141.04	73.96	483.85
	<b>Total Expenses</b>	<b>237.55</b>	<b>266.56</b>	<b>122.95</b>	<b>717.11</b>
3	<b>Profit before Exceptional and Extraordinary Items</b>	<b>583.35</b>	<b>711.87</b>	<b>21.44</b>	<b>1,293.23</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit before Extraordinary Items and Tax</b>	<b>583.35</b>	<b>711.87</b>	<b>21.44</b>	<b>1,293.23</b>
6	Extraordinary Items	-	-	-	-
7	<b>Profit before Tax</b>	<b>583.35</b>	<b>711.87</b>	<b>21.44</b>	<b>1,293.23</b>
8	<b>Tax Expense</b>				
	- Current Tax	-	-	-	-
	- Tax Adjustment of earlier years	-	-	-	0.59
9	<b>Net Profit for the period</b>	<b>583.35</b>	<b>711.87</b>	<b>21.44</b>	<b>1,292.64</b>
10	<b>Other Comprehensive Income</b>				
	Items that will be reclassified to profit or loss	39.33	(97.47)	(294.45)	274.27
	Total of Other Comprehensive Income	39.33	(97.47)	(294.45)	274.27
11	<b>Total Comprehensive Income</b>	<b>622.68</b>	<b>614.40</b>	<b>(273.01)</b>	<b>1,566.91</b>
12	<b>Paid-up Equity Share Capital</b>	<b>584.58</b>	<b>584.58</b>	<b>584.58</b>	<b>584.58</b>
	Face Value of ₹ 1/- Per Share				
13	Reserves excluding Revaluation Reserves as per balance sheet of Previous accounting year				15,517.69
14	<b>Earning per Equity share of ₹1/- each</b>				
	Basic Per Share (Not Annualized) (in ₹)	1.00	1.25	0.04	2.27
	Diluted Per Share (Not Annualized) (in ₹)	1.00	1.25	0.04	2.27

### Notes:-

- The above un-audited Standalone Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 7th August, 2024. The statutory auditors of the company have carried out the limited review of these results.
- Other Income of ₹ 778.22 Lacs includes gain on sale of investments amounting to ₹ 560.77 Lacs.
- The figures of previous period / year have been re-grouped, wherever necessary.
- Income Tax liability if any, shall be accounted for at the year end.
- Segment report is based on Operating segments which are reviewed by the company's chief operating decision maker to make decision about resources to be allocated to the segments and assess their performance.

### Subsequent Events:-

- Subsequent to the close of current quarter, the Company filed Updated Letter of Offer on 1st August, 2024 with Securities and Exchange Board of India (SEBI) with regard to right issue of 5,84,57,668 equity shares of ₹1 each at a premium of ₹24 per share.



For and on behalf of Board of Directors  
Jaykay Enterprises Limited  
Kanpur  
Abhishek Singhania  
Chairman and Managing Director  
(DIN No. 00087844)

Place : New Delhi  
Dated : August 7th, 2024

# Jaykay Enterprises Limited

CIN: L55101UP1961PLC001187

(Registered Office: Kamla Tower, Kanpur- 208001)

## Standalone Segment Information for the quarter ended 30 June 2024

In ₹ Lacs

Particulars	For the quarter ended 30th June 2024	For the quarter ended 31st March 2024	For the Year ended 31st March 2024
<b>I. Segment Revenue</b>			
<b>Revenue from operations</b>			
Defence and Aerospace Division	22.98	60.46	63.54
Digital Manufacturing and Advance Systems	19.70	39.70	128.80
<b>Other Unallocated Revenue</b>			
Interest Income Received	195.64	175.84	637.15
Profit on Sale of Investments/Assets	560.77	675.12	1,071.98
Miscellaneous Receipts	21.81	26.31	108.87
<b>Total Revenue</b>	<b>820.90</b>	<b>977.43</b>	<b>2,010.34</b>
<b>II. Segment Results</b>			
Defence and Aerospace Division	-79.78	-33.08	-33.08
Digital Manufacturing and Advance Systems	9.70	32.64	88.34
<b>Total Profit/ (Loss) before tax and interest</b>	<b>-70.08</b>	<b>-0.44</b>	<b>55.26</b>
I Finance Cost	12.74	8.97	8.97
II Other Unallocable Expenditure net off unallocable income	-666.17	-721.28	-1,246.94
<b>Profit Before Tax</b>	<b>583.35</b>	<b>711.87</b>	<b>1,293.23</b>
<b>III. Segment Assets</b>			
Defence and Aerospace Division	2303.65	9,206.44	9,206.44
Digital Manufacturing and Advance Systems	146.67	1,258.96	1,258.96
<b>Total Segment Assets</b>	<b>2450.32</b>	<b>10,465.40</b>	<b>10,465.40</b>
Un-allocable Assets	14034.85	7,779.92	7,779.92
<b>Total Assets</b>	<b>16485.17</b>	<b>18,245.32</b>	<b>18,245.32</b>
<b>IV. Segment Liabilities</b>			
Defence and Aerospace Division	622.57	1,652.83	1,652.83
<b>Total Segment Liabilities</b>	<b>622.57</b>	<b>1,652.83</b>	<b>1,652.83</b>
Un-allocable Liabilities (excluding Equity)	542.12	490.21	490.21
<b>Total Liabilities</b>	<b>1164.69</b>	<b>2,143.04</b>	<b>2,143.04</b>

For and on behalf of the Board of Directors of  
Jaykay Enterprises Limited



  
 Kanpur  
**ABHISHEK SINGHANIA**  
 Chairman and Managing Director  
 (DIN: 00087844)

Place: New Delhi  
Date: 7th August 2024

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 (as amended)

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 subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net loss after tax of its associates, for the quarter ended June 30, 2024 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 (the Act), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. 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 specified under section 143(10) of the Act, 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
Neumesh Labs Private Limited	Subsidiary Company
J K Defense & Aerospace Limited	Subsidiary Company
J K Digital and Advance System Private Limited	Subsidiary Company
Nebula3D Services Private Limited	Associate Company
J K Phillips LLP	Associate LLP
Allen Reinforced Plastics Private Limited	Subsidiary 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 Group's share of net Loss of Rs (7.06) lacs of an associate and profit of Rs.70.92lacs and total comprehensive income of Rs. 70.92lacs of one subsidiary for the quarter ended 30<sup>th</sup> June, 2024, as considered in the consolidated unaudited financial results and the financial results of above associate and subsidiary have not been reviewed by us and is based on their interim financial information which have not been reviewed.

Our conclusion on the Statement is not modified in respect of the above matter.



For -P.L. Tandon & Co.  
Chartered Accountants  
FRN: 000186C

*P.P. Singh*

P.P.SINGH  
(PARTNER)

M. No.: 072754

UDIN: 24072754BKCSBN3182

Place : KANPUR  
Date 07-08-2024



# Jaykay Enterprises Limited

CIN : L55101UP1981PLC001187  
 (Regd. Office : Kamla Tower, Kanpur 208 001)  
 Ph.No.+91 512 2371478-81 website www.jaykayenterprises.com  
 E-mail : cs@jaykayenterprises.com

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## Statement of Consolidated Un-Audited Financial Results for the Quarter ended 30th June, 2024

In ₹ Lacs

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
1	<b>Income from Operations:</b>				
	i. Operating Income	1,714.35	3,003.10	695.30	5,266.19
	ii. Other Income	641.53	762.48	118.03	1,397.48
	<b>Total Revenue</b>	<b>2,355.88</b>	<b>3,765.58</b>	<b>813.33</b>	<b>6,663.67</b>
2	<b>Expenses :</b>				
	i. Purchase of Stock in Trade	951.19	2,152.72	373.93	2,537.18
	ii. Change in Inventories	(60.63)	332.93	16.69	95.49
	iii. Cost of Materials consumed	163.69	147.05	17.28	839.98
	iv. Employee benefits expenses	176.77	58.22	71.16	468.36
	v. Finance Cost	170.28	121.12	39.04	442.02
	vi. Depreciation	102.16	0.99	66.89	270.86
	vii. Other Expenses	343.02	296.52	145.25	1,135.95
	<b>Total Expenses</b>	<b>1,846.26</b>	<b>3,109.55</b>	<b>730.24</b>	<b>6,589.85</b>
3	<b>Profit Before Share of Profit(Loss) of Associates, Exceptional Items and Tax</b>	<b>509.62</b>	<b>656.03</b>	<b>83.09</b>	<b>1,073.82</b>
	Share of Profit(Loss) of Associates	(7.06)	(26.21)	(9.05)	(48.16)
4	<b>Profit Before Exceptional Item, Extraordinary Items and Tax</b>	<b>502.56</b>	<b>629.82</b>	<b>74.04</b>	<b>1,025.66</b>
5	<b>Exceptional Items</b>	-	-	-	-
6	<b>Profit before Extraordinary Items and Tax</b>	<b>502.56</b>	<b>629.82</b>	<b>74.04</b>	<b>1,025.66</b>
	<b>Extraordinary Items</b>				
	<b>Profit before Tax</b>	<b>502.56</b>	<b>629.82</b>	<b>74.04</b>	<b>1,026.66</b>
7	<b>Tax Expense</b>				
	- Current Tax	-	46.08	-	46.08
	- Deferred tax	-	6.27	-	6.27
	- Tax Adjustment of earlier years	-	88.54	-	13.44
8	<b>Profit After Tax (8-9)</b>	<b>502.56</b>	<b>486.93</b>	<b>74.04</b>	<b>959.87</b>
	Attributable to:				
	Equity Holders of Jaykay Enterprises Ltd.	458.02	510.24	42.51	859.46
	Non-Controlling Interest	46.54	(21.31)	31.53	100.41
9	<b>Other Comprehensive Income</b>				
	Items that will be reclassified to profit or loss	33.69	(101.95)	(294.46)	275.27
10	<b>Total of Other Comprehensive Income</b>	<b>33.69</b>	<b>(101.95)</b>	<b>(294.46)</b>	<b>275.27</b>
	Attributable to:				
	Equity Holders of Jaykay Enterprises Ltd.	33.69	(101.95)	(294.46)	275.27
11	<b>Total Comprehensive Income</b>	<b>536.25</b>	<b>386.98</b>	<b>(220.42)</b>	<b>1,235.14</b>
	Attributable to:				
	Equity Holders of Jaykay Enterprises Ltd.	489.71	408.29	(251.95)	1,134.73
	Non-Controlling Interest	46.54	(21.31)	31.53	100.41
12	<b>Paid-up Equity Share Capital</b>	<b>584.58</b>	<b>584.58</b>	<b>584.58</b>	<b>684.58</b>
	Face Value of ₹1/- Per Share				
13	<b>Other Equity</b>				<b>17,337.55</b>
14	<b>Earnings per Equity share of ₹ 1/- each</b>				
	Basic Per Share (Not Annualized) In ₹	0.78	0.69	0.08	1.51
	Diluted Per Share (Not Annualized) In ₹	0.78	0.69	0.08	1.51

### NOTES :-

- The above un-audited Consolidated Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 7th August, 2024. The statutory auditors of the company have carried out the limited review of these results.
- The figures of previous period / year have been re-grouped, wherever necessary.
- The Company, through its wholly owned subsidiary i.e. JK Defence and Aerospace Limited, had acquired additional 1,84,03,353 equity shares (partly paid up) in step down subsidiary i.e. Allen Reinforced Plastics Private Limited on 02 June 2024, offered via rights issue.
- Segment report is based on Operating segments which are reviewed by the company's chief operating decision maker to make decision about resources to be allocated to the segments and assess their performance.

### Subsequent Events:-

- Subsequent to the close of current quarter, the Company filed Updated Letter of Offer on 1st August, 2024 with Securities and Exchange Board of India (SEBI) with regard to right issue of 5,84,57,688 equity shares of ₹1 each at a premium of ₹24 per share.



For and on behalf of Board of Directors  
 Jaykay Enterprises Limited  
 Kanpur  
 Abhishek Singhania  
 Chairman and Managing Director  
 (DIN No. 00087844)

Place : New Delhi  
 Dated : August 7th, 2024



# Jaykay Enterprises Limited

CIN: L55101UP1961PLC001187

(Registered Office: Kamla Tower, Kanpur- 208001)

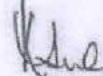
## Consolidated Segment Information for the quarter ended 30 June 2024

In ₹ Lacs

Particulars	For the quarter ended 30th June 2024	For the quarter ended 31st March 2024	For the Year ended 31st March 2024
<b>I. Segment Revenue</b>			
<b>Revenue from operations</b>			
Defence and Aerospace Division	517.24	519.60	1,853.90
Digital Manufacturing and Advance Systems	1197.11	2,484.10	3,415.98
<b>Other Unallocated Revenue</b>			
Interest Income Received	58.88	62.65	216.24
Profit on Sale of Investments/Assets	560.77	675.12	1,071.98
Miscellaneous Receipts	21.88	24.71	109.26
<b>Total Segment Revenue</b>	<b>2355.88</b>	<b>3,766.18</b>	<b>6,667.36</b>
Less: Inter Segment Revenue	0.00	0.60	3.69
<b>Total Revenue</b>	<b>2355.88</b>	<b>3,765.58</b>	<b>6,663.67</b>
<b>II. Segment Results</b>			
Defence and Aerospace Division	12.04	-337.48	-204.44
Digital, Manufacturing and Advance System	178.83	175.77	425.70
<b>Total Profit/ (Loss) before tax and interest</b>	<b>190.87</b>	<b>-161.71</b>	<b>221.26</b>
i Finance Cost	170.26	121.12	442.02
ii Other Unallocable Expenditure net off unallocable income	-481.95	-912.64	-1,246.42
<b>Profit Before Tax</b>	<b>502.56</b>	<b>629.81</b>	<b>1,025.66</b>
<b>III. Segment Assets</b>			
Defence and Aerospace Division	20524.97	15,348.72	15,348.72
Digital, Manufacturing and Advance System	5473.08	5,470.81	5,470.81
<b>Total Segment Assets</b>	<b>25998.05</b>	<b>20,819.53</b>	<b>20,819.53</b>
Un-allocable Assets	3416.75	9,046.59	9,046.59
<b>Total Assets</b>	<b>29414.80</b>	<b>29,866.12</b>	<b>29,866.12</b>
<b>IV. Segment Liabilities</b>			
Defence and Aerospace Division	6797.08	7,253.63	7,253.63
Digital, Manufacturing and Advance System	2626.60	2,596.82	2,596.82
<b>Total Segment Liabilities</b>	<b>9423.68</b>	<b>9,850.45</b>	<b>9,850.45</b>
Un-allocable Liabilities (excluding Equity)	449.60	434.22	434.22
<b>Total Liabilities</b>	<b>9873.28</b>	<b>10,284.67</b>	<b>10,284.67</b>

For and on behalf of the Board of Directors of

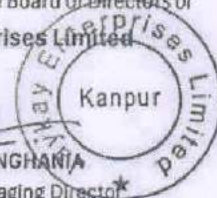
Jaykay Enterprises Limited



ABHISHEK SINGHANIA

Chairman and Managing Director\*

(DIN: 00087844)



Place: New Delhi

Date: 7th August 2024

