

Independent Auditor's Review Report on Unaudited standalone Quarterly and Year to date 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 September 30, 2024, and year to date from April 01, 2024 to September 30, 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
P.P.SINGH
(PARTNER)

Membership No. 072754

UDIN : 24072754BKCSER4962

Place : Kanpur
Date: 04-11-2024

Jaykay Enterprises Limited

CIN : L55101UP1061PLC001107

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

Ph.No. +91 512 2371470-01 Fax : +91 512 2332669 website www.jaykayenterprises.com
E-mail : ceo@jaykayenterprises.com

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2024

JKE

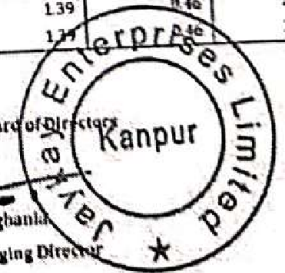
In ₹ Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1.	Income from Operations						
	i. Operating Income	119.03	42.68	29.70	166.71	59.49	192.34
	ii. Other Income	406.79	770.22	385.21	1,185.03	499.99	1,818.00
	Total Revenue	525.82	812.90	414.91	1,346.72	559.39	2,010.34
2.	Expenses :						
	ii. Cost of Materials Consumed	30.04	20.26	-	50.30	-	26.49
	iii. Changes In Inventories of Finished Goods, Stock-In-Trade and Work-in-Progress	(114.70)	(9.01)	-	(123.77)	-	(3.52)
	iv. Employee benefits expenses	67.01	60.15	29.50	135.16	63.25	154.80
	v. Finance Cost	14.10	12.74	-	26.84	-	3.97
	viii. Depreciation	52.43	50.93	15.25	103.36	30.49	46.52
	x. Other Expenses	173.21	94.40	121.45	267.60	195.41	483.85
	Total Expenses	222.03	237.55	166.20	459.58	289.15	717.11
3.	Profit/(Loss) before Exceptional and Extraordinary Items	303.79	503.35	248.71	887.14	270.15	1,293.23
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit before Extraordinary Items and Tax	303.79	503.35	248.71	887.14	270.15	1,293.23
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit before Tax	303.79	503.35	248.71	887.14	270.15	1,293.23
8.	Tax Expense	-	-	-	-	-	0.59
	- Tax Adjustment of earlier years	-	-	-	-	-	-
9.	Net Profit for the period	303.79	503.35	248.71	887.14	270.15	1,292.64
10.	Other Comprehensive Income	(283.61)	39.33	(263.25)	(244.28)	(557.70)	274.27
	Items that will be reclassified to profit or loss	(283.61)	39.33	(263.25)	(244.28)	(557.70)	274.27
	Total of Other Comprehensive Income	20.18	622.68	(14.54)	642.86	(287.55)	1,566.91
11.	Total Comprehensive Income	1,169.15	584.58	584.58	1,169.15	584.58	584.58
12.	Paid-up Equity Share Capital	-	-	-	-	-	15,517.69
	Face Value of ₹1/- Per Share	-	-	-	-	-	-
13.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
14.	Earning per Equity share of ₹1/- each	0.47	1.00	0.43	1.39	0.46	2.27
	Basic Per Share before Other Comprehensive Income	0.47	1.00	0.43	1.39	0.46	2.27
	Diluted Per Share before Other Comprehensive Income	-	-	-	-	-	-

For and on behalf of Board of Directors

Abhishek Singhania

Chairman and Managing Director
(DIN No 00087844)



Place: New Delhi
Dated: 04/11/2024



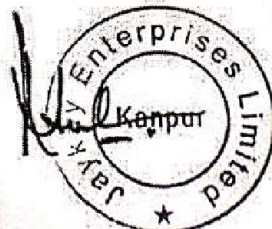


Jaykay Enterprises Limited
CIN : L55101NP1961PLC001107
(Regd. Office : Kanika Tower, Kanpur 208 001)
Ph.No.+91 512 2371478-81 * Fax : +91 512 2332666 website www.jaykayenterprises.com
E-mail : cs@jaykayenterprises.com

JKE™

Statement of Assets and Liabilities as at 30th Sep, 2024

Sl. No.	Particulars	Amt in Lacs	
		As at 30th Sep, 2024	As at 31st March, 2024
I. ASSETS			
(1). Non-Current Assets			
(a)	Property, Plant and Equipment	1,627.96	1,112.99
(b)	Capital Work in Progress	47.55	525.17
(c)	Right of Use Assets	220.91	261.07
(d)	Goodwill	382.71	382.71
(e)	Other Intangible Assets	0.56	0.62
(f)	Investment Property	940.47	948.71
(g) Financial Assets			
i)	Investments (Restated)	5,950.60	950.61
ii)	Other Financial Assets	35.30	26.62
		<u>9,206.06</u>	<u>4,208.50</u>
(2). Current Assets			
(a)	Inventories	232.93	101.84
(b). Financial Assets			
i)	Investments	1,081.25	2,930.93
ii)	Trade Receivables	469.10	303.59
iii)	Cash and Cash Equivalents	253.43	271.22
iv)	Bank Balances (Other than iii above)	9,792.35	590.34
v)	Loans	8,120.50	7,239.50
vi)	Other Financial Assets	988.99	1,610.54
(c).	Current Tax Assets (Net)	129.51	84.58
(d).	Other Current Assets	125.42	112.28
		<u>22,013.48</u>	<u>13,244.82</u>
	Total Assets	<u>31,219.54</u>	<u>17,453.32</u>
II. EQUITY AND LIABILITIES			
(1). Equity			
(a).	Share Capital	1,169.15	584.58
(b).	Other Equity (Restated)	28,630.82	14,725.69
		<u>29,799.97</u>	<u>15,310.27</u>
(2). Non Current Liabilities			
(a) Financial Liabilities			
(i)	Borrowings	141.60	69.13
(ii)	Lease Liabilities	167.55	207.42
(iii)	Provisions	5.27	5.13
		<u>314.42</u>	<u>281.68</u>
(3). Current Liabilities			
(a) Financial Liabilities			
(i)	Borrowings	397.90	297.62
(ii)	Lease Liabilities	83.57	74.49
(iii)	Trade payables	122.53	170.38
(iv)	Other Financial Liabilities	392.10	398.62
(b)	Other current liabilities	108.38	919.62
(c)	Provisions	0.67	0.64
		<u>1,105.15</u>	<u>1,861.37</u>
	Total Equity and Liabilities	<u>31,219.54</u>	<u>17,453.32</u>



NOTES:

- 1 The above unaudited standalone financial results duly reviewed by by the audit committee have been approved by the board of directors at its meeting held on 04th November 2024 .The statutory auditors of the company have carried out limited review of these results.
- 2 Other income for the quarter ended and half year ended September, 2024 includes profit on sale of Investment Rs. 153.46 lacs and Rs. 714.23 respectively.
- 3 Income tax liability, if any will be accounted for at the year end.
- 4 **RESTATEMENT**
During the financial year 31st March, 2025 , the company discovered that the amount of Investment in subsidiary was not eliminated in financial statement for the year ended on 31-03-2024 . Consequently amount of investment and other equity were shown excess by Rs. 792 lacs in the financial statement for the year ended on 31st March, 2024 .Financial statements for the year ended 31st March 2024 has been restated to correct this error. The effect of the restatement on those financial statements is summarised below. There is no effect in the quarterly and half yearly financial results for the period ended 30th September, 2024.

In the financial year ended 31st March, 2024, the company reported as under

	31st March, 2024 (Rs. In lacs)
Investment	1,742.61
Other Equity	15517.69

The following are the restated amounts which are being reported after correction for the year ended 31st March, 2024

Investment	950.61
Other Equity	14725.69

- 5 **RIGHT ISSUE**
The company on 11.09.2024, has issued 58457608.number of right issue of Rs. 1/ each at a premium of Rs. 24 per share to the existing shareholders.
- 6 The figures of previous period/ year have been regrouped wherever necessary.

Place: New Delhi
Dated: 04/11/2024



For and on behalf of Board of Directors
Kanpur
Abhishek Singhanla
Chairman and Managing Director
(DIN No 00087844)



CIN: L55101UP1961PLC001187

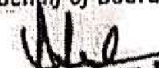
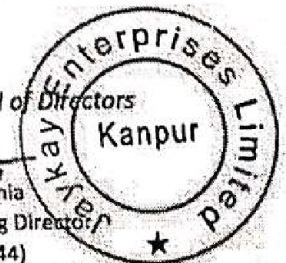
(Registered Office: Kamla Tower, Kanpur- 208001)

Cash Flow Statement for the Year ended 30th September 2024

Particulars	For the Half Year ended 30th September 2024		For the Year ended 30th September 2023	
			(` In Lacs)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (Loss) before Tax as per Profit & Loss Account		887.13		270.15
Adjusted for:-				
Depreciation		103.36		30.49
Interest Received		(416.15)		(279.82)
Finance Cost		26.84		
Dividend Income		(10.99)		(17.41)
Gain on Sale of Investments		(714.24)		(165.42)
		<u>-1,011.18</u>		<u>(432.16)</u>
Operating Profit/(Loss) before Working Capital Changes		<u>(124.05)</u>		<u>(152.01)</u>
Adjusted for				
(Increase)/Decrease in Trade Receivables & Other Advances		414.21		(815.57)
(Increase)/Decrease in Inventories		(131.09)		0.00
Increase/(Decrease) in Trade Payables & Other Liabilities		(865.45)		31.99
		<u>(582.33)</u>		<u>(723.58)</u>
Cash used in Operations		<u>(706.38)</u>		<u>(945.59)</u>
Refund / (Income Tax Payment)		<u>(44.92)</u>		<u>(33.57)</u>
Net Cash Used in Operating Activities		<u>(751.30)</u>		<u>(979.16)</u>
B. CASH FLOW FROM INVESTING ACTIVITIES				
Movement of Fixed Deposits (Net)		(9202.01)		2,778.87
Acquisition of Fixed Assets & Including CWIP		(92.24)		(0.10)
Loans to Related Parties		(881.00)		(5,277.50)
Investment in Subsidiaries & LLP		(5000.00)		(1.00)
Sale of Investments		752.08		175.67
Lease Liabilities paid off		(30.80)		
Interest Income		416.15		279.82
Dividend Income		10.99		17.41
		<u>(14,026.83)</u>		<u>(2,026.83)</u>
Net Cash Used in Investing Activities				
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Equity Share Capital		584.58		59.89
Proceeds from Share Premium		14029.85		3833.17
Proceeds from Issue of Share Warrants		0.00		(973.27)
Finance Cost		(26.84)		
Additional Borrowings from Banks		172.75		
		<u>14,760.34</u>		<u>2919.80</u>
Net Cash From Financing Activities				
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		<u>(17.79)</u>		<u>(86.19)</u>
Opening Balance of Cash and Cash Equivalents		271.22		132.90
Closing Balance of Cash and Cash Equivalents		253.43		46.71

Place: New Delhi
Dated: 04/11/2024

For and on behalf of Board of Directors


 Abhishek Singhania
 Chairman and Managing Director
 (DIN No 00087844)


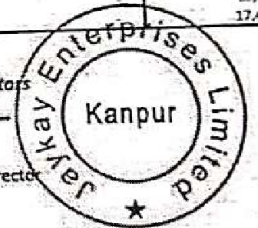
Jaykay Enterprises Limited

CIN : L55101UP19G1PLC001187 (Regd. Office : Kamla Tower, Kanpur 208 001)
 Ph.No.+91 512 2371478-81 * Fax : +91 512 2332663 website www.jaykayenterprises.com
 Standalone Segment Information for the quarter & half year ended 30th Sep, 2024

Particulars	Amt in Lacs				
	For the Quarter ended 30th September, 2024	For the Quarter ended 30th June 2024	For the Half Year ended 30th September, 2024	For the Half Year ended 30th September, 2023	For the Year ended 31st March 2024
Segment Revenue					
Defence & Aerospace Division					63.54
Digital Manufacturing and Advance Systems	89.33	22.98	112.31	-	128.80
Other Unallocated Revenue	29.70	19.7	49.40	-	-
Interest Income Received	-	-	-	-	637.15
Profit on Sale of Investments	220.51	195.64	416.15	-	1,071.98
Miscellaneous Receipts	153.47	560.77	714.24	-	108.87
	32.82	21.81	54.03	-	-
Total Revenue	525.82	820.90	1,346.72		2,010.34
Segment Result					
Defence & Aerospace Division					42.05
Digital Manufacturing and Advance Systems	58.64	-79.78	-21.14	-	78.78
Total Profit & Loss before tax and interest	18.97	9.7	28.67	-	36.73
Finance cost	77.60	-70.08	7.52	-	-8.97
Unallocable Expenditure net off unallocable income	14.10	12.74	26.84	-	-1,247.51
	-213.44	-666.17	-879.61	-	1,293.23
Profit Before Tax	303.79	583.35	887.14		
Segment Assets					
Defence & Aerospace Division					2,402.78
Digital Manufacturing and Advance Systems	2,405.71	2303.65	2,405.71	-	156.67
Total Segment Assets	141.46	146.67	141.46	-	2,559.45
Unallocable	2,547.17	2450.32	2,547.17	-	14,893.87
	28,672.37	14034.85	28,672.37	-	17,453.32
Total	31,219.54	16,485.17	31,219.54		
Segment Liabilities					
Defence & Aerospace Division					2,402.78
Digital Manufacturing and Advance Systems	755.50	622.57	755.50	-	2,402.78
Total Segment Liabilities	755.50	622.57	755.50	-	15,050.54
Unallocable	30,464.04	15,862.60	30,464.04	-	17,453.32
Total	31,219.54	16,485.17	31,219.54		

For and on behalf of Board of Directors

Abhishek Singhania
 Abhishek Singhania
 Chairman and Managing Director
 (DIN No 00087844)



Place: New Delhi
 Dated: 04/11/2024



Independent Auditor's Review Report On consolidated unaudited Quarterly and Year to date 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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss of its associates, for the quarter ended September 30, 2024, and year to date from April 01, 2024 to September 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
 4. 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
 5. 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.
6. The Statement includes the results of the following entities:



SI No.	Name of the entity	Relationship
1	Jaykay Enterprises Limited	Parent Company
2	Neumesh Labs Private Limited	Subsidiary Company
3	Nebula3D Services Private Limited	Associate Company
4	J K Digital and Advance System Private Limited	Subsidiary Company
5	J K Defense & Aerospace Limited	Subsidiary Company
6	Allen Reinforced Plastics Private Limited	Stepdown Subsidiary
7	J K Philips LLP	Associate

7. 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.

8. The consolidated unaudited financial results includes the interim financial information of two subsidiary and one associates which has not been reviewed, whose interim financial information reflect total assets of Rs.8559.85 lacs total Revenue of Rs.535.98 lacs and Rs. 1077.77 total net profit after tax of Rs.71.38 lacs and Rs 142.29 lacs, total comprehensive income of Rs.71.38 lacs and Rs.142.29 lacs for the quarter ended September 30, 2024 and for the period from 01-04-2024 to 30-09-2024 respectively, as considered in the consolidated unaudited financial results based on their interim financial information which have not been reviewed. The unaudited consolidated financial results also includes share of loss in associate of Rs 6.14 lacs and Rs. 13.20 lacs for the quarter ended 30-09-2024 and for the period 01-04-2024 to 30-09-2024 respectively.

Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the interim statement and other financial information submitted by the management.

Date: 04-11-2024

Place: Kanpur



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

P.P. Singh
P.P.SINGH
(PARTNER)

Membership No. 072754
UDIN: 24072754BKCSSES8392



Jaykay Enterprises Limited

CIN: L55101UP1961PLC001107
(Regd. Office : Kamla Tower, Kanpur 200 001)

Ph.No.+91 512 2371478-01 Fax: +91 512 2332605 website www.jaykayenterprises.com
E-mail: es@jaykayenterprises.com

JKE

Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2024

In ₹ Lacs

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations:						
	I. Operating Income	3,080.95	1,714.35	014.10	4,795.31	1509.48	5,266.19
	II. Other Income	256.90	641.53	236.78	898.43	354.81	1,297.48
	Total Revenue	3,337.85	2,355.88	1,050.96	5,693.73	1,864.29	6,663.67
2	Expenses:						
	I. Purchase of Stock in Trade	2,287.24	951.19	5.72	3,238.43	379.65	2,537.18
	II. Change in Inventories	-170.53	(60.03)	-240.50	-231.36	-223.01	95.49
	III. Cost of Materials consumed	160.91	163.69	230.01	324.60	247.29	639.98
	IV. Employee benefits expenses	185.17	176.77	163.03	361.94	234.99	468.26
	V. Finance Cost	180.43	170.26	134.07	350.68	173.11	442.02
	VI. Depreciation	106.00	102.16	103.48	208.16	170.37	270.88
	VII. Other Expenses	465.45	343.02	394.48	808.47	539.73	1,135.95
	Total Expenses	3,214.65	1,816.26	791.09	5,060.92	1,521.33	5,589.85
3	Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and Tax	123.20	509.62	259.87	632.82	342.96	1,073.82
	Share of Profit/(Loss) of Associates	(6.14)	(7.06)	(11.01)	(13.20)	-20.06	(48.16)
4	Profit Before Exceptional Item, Extraordinary Items and Tax	117.06	502.56	248.86	619.62	322.90	1,025.66
5	Exceptional Items						
6	Profit before Extraordinary Items and Tax	117.06	502.56	248.86	619.62	322.90	1,025.66
	Extraordinary Items						
	Profit before Tax	117.06	502.56	248.86	619.62	322.90	1,025.66
7	Tax Expense						
	- Current Tax						46.08
	- Deferred tax						6.27
	- Tax Adjustment of earlier years	59.00		-75.69	59.00	-75.69	13.44
8	Profit After Tax (8-9)	58.06	502.56	324.55	560.62	398.59	959.87
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	49.15	456.02	254.35	505.17	296.86	859.46
	Non-Controlling Interest	8.91	46.54	70.20	55.45	101.73	100.41
9	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	(278.40)	33.69	(257.77)	(244.71)	-552.23	275.27
10	Total of Other Comprehensive Income	(278.40)	33.69	(257.77)	(244.71)	(552.23)	275.27
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	(278.40)	33.69	(257.77)	(244.71)	(552.23)	275.27
11	Total Comprehensive Income	(220.34)	536.25	66.78	315.91	(153.64)	1,235.14
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	(229.25)	489.71	(3.42)	260.45	(255.37)	1,134.73
	Non-Controlling Interest	8.91	46.54	70.20	55.45	101.73	100.41
12	Paid-up Equity Share Capital						
	Face Value of ₹1/- Per Share	1,169.16	584.58	584.58	1,169.16	504.58	584.58
13	Other Equity						17,337.55
14	Earnings per Equity share of ₹ 1/- each						
	Basic Per Share (Not Annualized) In ₹	0.08	0.78	0.43	0.79	0.51	1.51
	Diluted Per Share (Not Annualized) In ₹	0.08	0.78	0.43	0.79	0.51	1.51

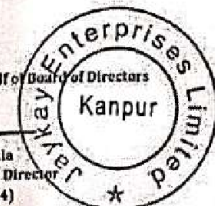
NOTES:-

- 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 November, 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.
- 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.
- RIGHT ISSUE**
The company on 11.09.2024, has issued 58457688 number of right issue of Rs. 1/ each at a premium of Rs. 24 per share to the existing

For and on behalf of Board of Directors

 Abhishek Singhania
 Chairman and Managing Director
 (DIN No. 00087844)

Place: New Delhi
 Dated: 04/11/2024



Jaykay Enterprises Limited

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

Ph.No.+91 512 2371478-81 * Fax : +91 512 2332665 website www.jaykayenterprises.com
E-mail : cs@jaykayenterprises.com

(Registered Office: Kamla Tower, Kanpur- 208001)

JKE™

Statement of consolidated Assets and Liabilities as at 30th September 2024

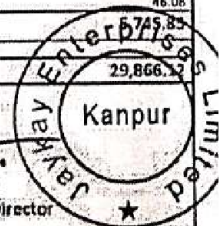
Amount in Lacs

Particulars	As at 30th September 2024	As at 31st March 2024
ASSETS		
Non-Current Assets:		
(a) Property, Plant and Equipment	3,314.22	2,771.30
(b) Investment Property	940.47	948.71
(c) Capital Work In Progress	1,637.15	698.97
(d) Right of Use Assets	265.03	315.01
(e) Other Intangible Assets	0.56	0.62
(f) Goodwill	382.71	382.71
(g) Goodwill on Consolidation	5,333.95	5,333.95
(h) Financial Assets		
(i) Investments	203.71	215.31
(ii) Investments in JK Cotton	2,718.97	2,718.97
(iii) Other Financial Assets	1,046.66	2,028.37
(iv) Trade Receivables		
(v) Deferred Tax Assets	31.82	31.82
(vi) Other Non Financial Assets	1,087.64	
	17,863.69	15,445.74
Current Assets:		
(a) Inventories	2,187.25	1,918.59
(b) Financial Assets		
(i) Investments	1,881.25	2,930.93
(ii) Cash and Cash Equivalents	2,280.14	1,560.96
(iii) Bank Balances	9,452.60	134.90
(iv) Loans	201.50	313.08
(v) Other Financial Assets	1,383.28	2,709.39
(vi) Trade Receivables	6,993.14	4,961.55
(c) Current Tax Assets	196.51	168.21
(d) Other current assets	1,337.59	222.77
	25,913.26	14,420.38
TOTAL ASSETS	43,776.95	29,866.12
EQUITY AND LIABILITIES		
Equity:		
(a) Equity Share Capital	1,169.16	584.58
(b) Other Equity	30,895.39	17,337.55
(c) Non Controlling Interest	1,714.77	1,659.32
	33,779.32	19,581.45
Liabilities:		
Non Current Liabilities:		
(a) Financial Liabilities		
(i) Borrowings	465.96	3,751.55
ia) Lease Liabilities	203.42	253.46
ib) Other Borrowings		
(b) Other Non Current Liabilities	478.00	478.00
(c) Provisions	58.00	55.82
	1,205.38	4,538.82
Current Liabilities:		
(a) Financial Liabilities		
(i) Borrowings	3,378.54	2,213.59
ia) Lease Liabilities	102.77	91.99
(ii) Trade payables	3,773.71	1,155.60
(iii) Other financial liabilities	1,036.14	1,164.23
(b) Other current liabilities	310.98	998.80
(c) Provisions	63.48	75.56
(d) Current Tax Liabilities	126.63	46.08
	8,792.25	7,749.85
TOTAL EQUITY AND LIABILITIES	43,776.95	29,866.12

Place: New Delhi
Dated: 04/11/2024



Abhishek Singhania
Abhishek Singhania
Chairman and Managing Director
(DIN No 00087844)



Jaykay Enterprises Limited
CIN: 155101UP1961PLC001187
(Registered Office: Kamla Tower, Kanpur- 208001)
Consolidated Cash Flow Statement for the half year ended 30 September 2024

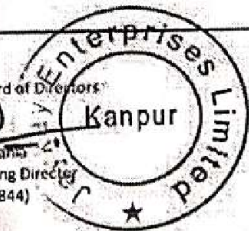
Particulars	For the period 30th September 2024	For the Period ended 30th Sept 2023
A. Cash Flow from Operating Activities		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	564.17	296.86
Adjusted for		
Depreciation	208.16	170.38
Finance Cost	350.68	173.11
Interest Received	(128.97)	(133.12)
Dividend Income	(10.99)	(17.41)
Loss/Assets written off	-	5.47
Share of OCI of subsidiary	-	-
Share of Loss of Associate	13.20	20.06
Profit on sale of Investments	(714.24)	-
Operating Profit/(Loss) before Working Capital Changes	<u>782.01</u>	<u>53.08</u>
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	(3,166.30)	(977.07)
(Increase)/Decrease in Inventories	(268.66)	(2,183.17)
(Increase)/Decrease in Security Deposits and Other deposits	826.11	(0.64)
Increase/(Decrease) in Trade Payables & Other Liabilities	1,792.31	1,586.93
Cash Generated from Operations	<u>(534.53)</u>	<u>(3,724.07)</u>
Refund / (Income Tax Payment)	52.25	(331.15)
Net Cash Used in Operating Activities	<u>(482.28)</u>	<u>(1,555.17)</u>
B. Cash Flow from Investing Activities		
Redemption/(Investment) in Fixed Deposits	981.71	311.43
(Purchase)/Sale of PPE, CWIP, Intangible Assets & ROU Assets	(1,631.78)	(712.52)
(Purchase)/Sale of Fixed Assets	-	-
(Increase) / decrease in other Non Financial Assets	(1,987.64)	-
(Increase)/Decrease in Loans given	111.58	17.50
(Increase)/Decrease in FDR	(9,452.60)	-
(Purchase)/Sale of Investments	752.08	175.67
Increase of Non Controlling Interest	55.45	1,231.18
Goodwill on share acquisition in subsidiary	-	(5,317.78)
Interest Income	122.93	133.12
Dividend Income	10.99	17.41
Net Cash used in Investing Activities	<u>(11,037.28)</u>	<u>(4,143.99)</u>
C. Cash Flow from Financing Activities		
Proceeds from Issue of Equity Share Capital	584.58	59.89
Proceeds from Share Premium	14,029.85	3,833.17
Proceeds from Issue of Preference shares	-	-
Proceeds from Issue/(Conversion) of Share Warrants	-	(973.27)
Lease Liabilities paid off	(39.26)	(16.40)
Increase/(Decrease) in Short Term borrowings	1,164.96	(143.35)
Increase in Long Term borrowings	(3,285.59)	3,452.24
Finance Cost	(350.68)	(102.98)
Net Cash From Financing Activities	<u>12,103.86</u>	<u>6,119.31</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	584.28	420.15
Opening Balance of Cash and Cash Equivalents	1,695.86	1,264.26
Closing Balance of Cash and Cash Equivalents	2,280.14	1,684.41

Place: New Delhi
Dated: 04/11/2024



For and on behalf of Board of Directors

Abhishek Srivastava
Abhishek Srivastava
Chairman and Managing Director
(DIN No. 00087844)



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

Ph.No.+91 512 2371478-81 * Fax : +91 512 2332665 website www.jaykayenterprises.com E-mail : cs@jaykayenterprises.com

Consolidated Segment Information for the quarter & half year ended 30th Sep, 2024

Amt in Lacs

Particulars	For the Quarter ended 30th September 2024	For the Quarter ended 30th June 2024	For the Half Year ended 30th September 2024	For the Half Year ended 30th September 2023	For the Year ended 31st March 2024
Segment Revenue					1,853.90
Defence & Aerospace Division	575.37	517.24	1,092.61	-	3,415.98
Digital Manufacturing and Advance Systems	2,505.59	1,197.11	3,702.70	-	-
Other Unallocated Revenue	-	-	-	-	216.24
Interest Income	70.09	58.88	128.97	-	1,071.93
Profit on Sale of Investments	153.47	560.77	714.24	-	109.25
Miscellaneous Receipts	33.34	21.88	55.22	-	-
Total Segment revenue					3.69
Less - Inter Segment Revenue	3,337.85	2,355.88	5,693.73	-	6,663.67
Total Revenue					-204.44
Segment Result					425.70
Defence & Aerospace Division	17.05	12.04	29.09	-	221.16
Digital Manufacturing and Advance Systems	142.51	178.83	321.34	-	442.02
Total Profit & Loss before tax and interest	159.56	190.87	350.43	-	-1,245.42
Finance cost	180.42	170.26	350.68	-	1,025.66
Unallocable Expenditure net off unallocable income	212.77	-481.95	-269.18	-	-
Profit Before Tax	117.06	502.56	619.62	-	15,342.72
Segment Assets					5,470.81
Defence & Aerospace Division	22,730.77	20,524.97	22,730.77	-	20,819.53
Digital Manufacturing and Advance Systems	8,470.18	5,473.08	8,470.18	-	9,046.59
Total Segment Assets	31,200.95	25,998.05	31,200.95	-	29,866.12
Unallocable	12,576.00	3,416.75	12,576.00	-	-
Total	43,776.95	29,414.80	43,776.95	-	7,253.63
Segment Liabilities					2,596.82
Defence & Aerospace Division	7,381.60	6,797.08	7,381.60	-	9,850.45
Digital Manufacturing and Advance Systems	6,679.96	2,626.60	6,679.96	-	20,015.57
Total Segment Liabilities	14,061.55	9,423.68	14,061.55	-	29,866.12
Unallocable	29,715.40	19,991.12	29,715.40	-	-
Total	43,776.95	29,414.80	43,776.95	-	-

For and on behalf of Board of Directors

Abhishek Singhania

Chairman and Managing Director

(DIN No. 00087844)



Place: New Delhi
 Dated: 04/11/2024