

February 11, 2025

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

Scrip Code: 500306  
ISIN: INE903A01025

**Sub: Outcome of Board Meeting under Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

This is in continuation to our letters dated December 26, 2024, February 04, 2025 and February 06, 2025.

We would like to inform you that pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the Board of Directors (the “Board”) of Jaykay Enterprises Limited (the “Company”) has, at its meeting held today, i.e. February 11, 2025, inter alia, considered and approved the following:

- a. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2024, duly reviewed by the Audit Committee. Copy of the aforesaid financial results along with the Limited Review Report(s) by the Statutory Auditors of the Company are enclosed herewith as **Annexure - 1**.
- b. Appointment of Ms. Shikha Rastogi (ICSI Membership No. A18226) as Company Secretary & Compliance Officer (designated as Key Managerial Personnel) of the Company with effect from February 11, 2025, pursuant to the recommendation of the Nomination and Remuneration Committee.

The relevant details pertaining to the above as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (“SEBI Circular”) is enclosed herewith as **Annexure - 2**.

- c. **Acquisition of 97.48% Equity Shares of JK Technosoft Limited (“Target Company” or “JKTL”):**

Subject to the approval of the shareholders of the Company and such other regulatory or statutory approvals as may be required, the Board of Directors of **JayKay Enterprises Limited**, has approved acquisition of **97.48% Fully paid-up Equity Share Capital of JK Technosoft Limited**, for a total Purchase Consideration of **Rs. 88,89,61,902 (“Purchase Consideration”)**, by acquiring Fully Paid-Up Equity Shares upto 54,53,754 of Face Value of Rs. 10/- each of JKTL, at an acquisition price of Rs. 163/- each.

Further, the Purchase Consideration of **Rs. 88,89,61,902** will be payable by way of a Share Swap through issuance of **upto 54,53,754 Fully paid-up equity shares of JayKay Enterprises Limited**, on preferential basis, in accordance with Chapter V of the SEBI ICDR Regulations, the Companies Act, 2013 and other applicable laws, and subject to approval of the shareholders of the Company, and such other regulatory/ statutory approvals as may be required, having face value of Re. 1/- (Rupee One Only) each, at an Issue price of **Rs. 163/-** per equity share to the existing shareholders of the Target Company.



The relevant details pertaining to the above as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular is enclosed herewith as **Annexure - 3**.

- d. Preferential Issue of **up to 54,53,754 Equity Shares** of **JayKay Enterprises Limited** of Face Value of Re. 1/- each, for consideration other than cash i.e. Share Swap, at an issue price of **Rs. 163/-** determined in accordance with the provisions of Chapter V of SEBI (ICDR) Regulations.

The relevant details pertaining to the above as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular is enclosed herewith as **Annexure - 4**.

- e. Direct Listing of Equity Shares of the Company at Main Board of National Stock Exchange of India Limited ("NSE"). In the due course and subject to completion of necessary formalities, the Company will proceed to make listing application to NSE.

The meeting of the Board of Directors commenced at 04:00 p.m. and concluded at 09:00 p.m.

The financial results will be published in the newspapers in terms of Regulation 47 of the SEBI Listing Regulations.

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

You are requested to kindly take the above information on records.

Thanking you,

Yours Faithfully,

For **Jaykay Enterprises Limited**

**Partho Pratim Kar**  
**Joint Managing Director**

*Encl: As above*



**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 December 31, 2024, and year to date from April 01, 2024 to December 31, 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: **25072754BMJPER5694**



Date: 11-02-2025

Place: Kanpur





**Jaykay Enterprises Limited**  
CIN : L99999UP1961PLC001187  
( Regd. Office : Kamia Tower, Kanpur 208 001 )

**JKE**

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

**Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2024**

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Rs in Lacs
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	Year Ended 31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1.	<b>Income from Operations</b>						
	i. Operating Income	209.06	119.03	32.78	370.77	92.18	192.34
	ii. Other Income	455.62	406.79	440.83	1,640.63	940.73	1,818.00
	<b>Total Revenue</b>	<b>664.68</b>	<b>525.82</b>	<b>473.61</b>	<b>2,011.40</b>	<b>1,032.91</b>	<b>2,010.34</b>
2.	<b>Expenses :</b>						
	i. Purchases of Stock in Trade	-	-	-	-	-	2.25
	ii. Cost of Materials Consumed	53.28	30.04	2.25	103.58	2.25	24.23
	iii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(31.04)	(114.76)	-	(154.81)	-	(1.52)
	iv. Employee benefits expenses	81.94	67.01	33.31	217.10	96.56	154.80
	v. Finance Cost	14.69	14.10	-	41.53	-	8.97
	vi. Depreciation	56.96	52.43	15.25	160.32	45.74	80.32
	vii. Other Expenses	174.11	173.21	111.59	441.80	307.00	448.06
	<b>Total Expenses</b>	<b>349.94</b>	<b>222.03</b>	<b>162.40</b>	<b>809.52</b>	<b>451.55</b>	<b>717.11</b>
3.	<b>Profit/(Loss) before Exceptional and Extraordinary Items</b>	<b>314.74</b>	<b>303.79</b>	<b>311.21</b>	<b>1,201.88</b>	<b>581.36</b>	<b>1,293.23</b>
4.	<b>Exceptional Items</b>	-	-	-	-	-	-
5.	<b>Profit/(Loss) before Extraordinary Items and Tax</b>	<b>314.74</b>	<b>303.79</b>	<b>311.21</b>	<b>1,201.88</b>	<b>581.36</b>	<b>1,293.23</b>
6.	<b>Extraordinary Items</b>	-	-	-	-	-	-
7.	<b>Profit/(Loss) before Tax</b>	<b>314.74</b>	<b>303.79</b>	<b>311.21</b>	<b>1,201.88</b>	<b>581.36</b>	<b>1,293.23</b>
8.	<b>Tax Expense</b>						
	- Current Tax	38.51	-	-	38.51	-	-
	- Deferred Tax	(86.96)	-	-	(86.96)	-	-
	- Tax Adjustment of earlier year	-	-	0.59	-	0.59	0.59
9.	<b>Net Profit for the period</b>	<b>363.19</b>	<b>303.79</b>	<b>310.62</b>	<b>1,250.33</b>	<b>580.77</b>	<b>1,292.64</b>
10.	<b>Other Comprehensive Income</b>						
	Items that will be reclassified to profit or loss	154.77	(283.61)	929.44	(89.51)	371.74	274.27
	<b>Total of Other Comprehensive Income</b>	<b>154.77</b>	<b>(283.61)</b>	<b>929.44</b>	<b>(89.51)</b>	<b>371.74</b>	<b>274.27</b>
11.	<b>Total Comprehensive Income</b>	<b>517.96</b>	<b>20.18</b>	<b>1,240.06</b>	<b>1,160.82</b>	<b>952.51</b>	<b>1,566.91</b>
12.	<b>Paid-up Equity Share Capital</b>	<b>1,169.16</b>	<b>1,169.16</b>	<b>584.58</b>	<b>1,169.16</b>	<b>584.58</b>	<b>584.58</b>
	Face Value of INR 1/- Per Share						
13.	<b>Other Equity excluding Revaluation Reserves as per balance sheet of previous year.- Restated</b>	-	-	-	-	-	14,725.69
14.	<b>Earnings per Equity share of INR 1/- each</b>						
	Basic Per Share before OCI	0.44	0.47	0.55	1.53	1.03	2.27
	Diluted Per Share before OCI	0.44	0.47	0.55	1.53	1.03	2.27



**NOTES:-**

- The above unaudited standalone financial results duly reviewed by the audit committee have been approved by the board of directors at its meeting held on 11th February 2025. The statutory auditors of the company have carried out limited review of these results.
- Other income of Rs. 1592.63 lacs includes gain on sale of investment Rs. 714.23 Lacs.

**3 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 nine months financial results for the period ended 31st December, 2024.

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

	31st March, 2024 (Rs. In lacs)
<b>Investment</b>	1,742.61
<b>Other Equity</b>	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

- 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.

**5 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 shareholders.

- Deferred tax includes Rs. 128.55 lacs for unused tax losses pertaining earlier years.

- Details of utilisation Rs 14614.95 Lacs raised through issue of right shares and amount remained unutilized till 31<sup>st</sup> December, 2024 is as under :

Rs in Lacs				
Sl. No	Item Head	Amount as proposed in the offer document	Amount utilized At the end of period ended on 31 <sup>st</sup> December	Total unutilized Amount
1	<b>JK Defence &amp; Aerospace Limited (Subsidiary)</b>			
	Purchase of Plant & Machinery	1,553.61		1,553.61
	Advance for Purchase of Land	1,403.53	1387.2	16.33
	Construction of Building	1,655.64		1,655.64
	Other Miscellaneous (including but not limited to pre-liminary regulatory expenses, staffing, marketing etc.)	542.75	142.66	400.086
	Repayment of loan taken by JK Defence	3300	3300	
2	<b>JK Digital and Advance System Private Limited (Subsidiary)</b>			
	Purchase of Plant & Machinery	3,600	1213.72	2386.28
	Center of Excellence LAB	200		200
	Cost 3d Machines and Quality Labs Interior Works	1000		1000
3	<b>General Corporate Expenses</b>	1277.42	603.94	673.48
4	<b>Issue Expenses</b>	82	88.6	

- The figures of previous period/ year have been regrouped wherever necessary.

Place: New Delhi  
Dated: 11/02/2025



For and on behalf of Board of Directors

*(Signature)*  
Anshul Singhania  
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

Standalone Segment Information for the Quarter & Nine Month ended 31st December, 2024

Amt in Lacs

Particulars	For the Quarter ended 31st Dec 2024	For the Quarter ended 30th September	For the Nine Months ended 31st December 2024	For the Nine Months ended 31st December 2023	For the Year ended 31 th March
<b>Segment Revenue</b>					
Defence & Aerospace Division	179.36	89.33	291.67	-	63.54
Digital Manufacturing and Advance Systems	29.70	29.70	79.10	-	128.80
Other Unallocated Revenue					
Interest Income Received	363.80	220.51	779.95	-	637.15
Profit on Sale of Investments	-	153.47	714.24	-	1,071.98
Miscellaneous Receipts	91.82	32.82	146.45	-	108.87
<b>Total Revenue</b>	<b>664.68</b>	<b>525.83</b>	<b>2,011.41</b>	<b>-</b>	<b>2,010.34</b>
<b>Segment Result</b>					
Defence & Aerospace Division	40.57	58.64	19.42	-	-42.05
Digital Manufacturing and Advance Systems	19.34	18.96	48.00	-	78.78
<b>Total Profit before Finance Cost, and Unallocable Income net off Expenditure</b>	<b>59.91</b>	<b>77.60</b>	<b>67.42</b>	<b>-</b>	<b>36.73</b>
Finance cost	(14.70)	(14.10)	(41.54)	-	(8.97)
Unallocable Income net off Expenditure	269.53	240.29	1,176.00	-	1,265.47
<b>PBT (Profit before Tax)</b>	<b>314.74</b>	<b>303.79</b>	<b>1,201.88</b>	<b>-</b>	<b>1,293.23</b>
<b>Segment Assets</b>					
Defence & Aerospace Division	2,721.32	2,405.71	2,721.32	-	2,402.78
Digital Manufacturing and Advance Systems	131.09	141.46	131.09	-	156.67
<b>Total Segment Assets</b>	<b>2,852.41</b>	<b>2,547.17</b>	<b>2,852.41</b>	<b>-</b>	<b>2,559.45</b>
Unallocable	28,759.16	28,672.37	28,759.16	-	14,893.87
<b>Total</b>	<b>31,611.57</b>	<b>31,219.54</b>	<b>31,611.57</b>	<b>-</b>	<b>17,453.32</b>
<b>Segment Liabilities</b>					
Defence & Aerospace Division	705.72	755.50	705.72	-	2,402.78
Digital Manufacturing and Advance Systems	-	-	-	-	-
<b>Total Segment Liabilities</b>	<b>705.72</b>	<b>755.50</b>	<b>705.72</b>	<b>-</b>	<b>2,402.78</b>
Unallocable	30,905.85	30,464.04	30,905.85	-	15,050.54
<b>Total</b>	<b>31,611.57</b>	<b>31,219.54</b>	<b>31,611.57</b>	<b>-</b>	<b>17,453.32</b>

Place: New Delhi  
Date- 11/02/25



For and on behalf of Board of Directors





**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 profit/( loss) after tax of its associates, for the quarter ended December 31, 2024, and year to date from April 01, 2024 to December 31, 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:

Sl 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 Defence & Aerospace Limited	Subsidiary Company
6	Allen Reinforced Plastics Private Limited	Stepdown Subsidiary
7	J K Philips LLP	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the interim information submitted by the management 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

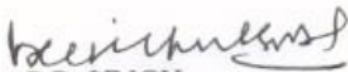


Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the interim financial information of one subsidiary and one associate whose interim financial results includes total Revenue of Rs. 676.24 lacs and Rs.1847.98 Lacs total net profit after tax of Rs.73.16 lacs and Rs.167.40 lacs, total comprehensive income of Rs.78.49 lacs and Rs. 172.30 lacs for the quarter ended December 31, 2024 and for the period from 01-04-2024 to 31-12-2024 respectively, as considered in the consolidated unaudited financial results which has been reviewed by their independent auditors. The unaudited consolidated financial results also include share of profit/(loss) in an associate of Rs 2.69 lacs and Rs. (10.52) lacs for the quarter ended 31-12-2024 and for the period 01-04-2024 to 31-12-2024 respectively as considered in the consolidated unaudited financial results, which has been reviewed by their independent auditors.

Our conclusion on the unaudited consolidated financial results is not modified in respect of the above matter

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



P.P. SINGH  
(PARTNER)

M. No.: 072754

UDIN: **25072754BMJPES9843**

Place: Kanpur

Date: 11-02-2025







## Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187 ( Regd. Office : Kamia Tower, Kanpur 208 001 )



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

Statement of Consolidated Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2024

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Rs in Lacs
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	Year Ended 31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from Operations:</b>						
	i. Operating Income	2,172.73	3,080.95	753.81	6,968.04	2263.09	5,296.19
	ii. Other Income	373.34	256.90	280.19	1,271.76	635	1,397.48
	<b>Total Revenue</b>	<b>2,546.07</b>	<b>3,337.85</b>	<b>1,033.80</b>	<b>8,239.80</b>	<b>2,898.09</b>	<b>6,653.67</b>
2	<b>Expenses :</b>						
	i. Purchase of Stock in Trade	1,288.70	2,287.24	4.80	4,527.13	384.45	2,537.18
	ii. Change in Inventories	(201.77)	(170.53)	(13.63)	-433.13	-237.44	95.49
	iii. Cost of Materials consumed	252.12	160.91	245.64	576.71	492.93	639.98
	iv. Employee benefits expenses	188.28	165.17	175.15	560.22	410.14	468.36
	v. Finance Cost	99.12	180.43	147.79	449.80	320.9	442.02
	vi. Depreciation	113.71	106.00	99.52	321.87	269.89	270.88
	vii. Other Expenses	497.52	465.45	307.52	1,305.99	839.43	1,135.95
	viii. Cost of Construction & Development Expenses			(7.82)			
	<b>Total Expenses</b>	<b>2,247.88</b>	<b>3,214.65</b>	<b>958.97</b>	<b>7,308.89</b>	<b>2,480.30</b>	<b>5,589.85</b>
3	<b>Profit Before Share of Profit(Loss) of Associates, Exceptional Items and Tax</b>	<b>298.39</b>	<b>123.20</b>	<b>74.83</b>	<b>931.21</b>	<b>417.79</b>	<b>1,073.82</b>
	Share of Profit(Loss) of Associates	2.89	(6.14)	(1.89)	-10.52	(21.95)	(48.18)
4	<b>Profit Before Exceptional Item, Extraordinary Items and Tax</b>	<b>301.08</b>	<b>117.06</b>	<b>72.94</b>	<b>920.69</b>	<b>395.84</b>	<b>1,025.68</b>
5	<b>Exceptional Items</b>						
6	<b>Profit before Extraordinary Items and Tax</b>	<b>301.08</b>	<b>117.06</b>	<b>72.94</b>	<b>920.69</b>	<b>395.84</b>	<b>1,025.68</b>
	<b>Extraordinary Items</b>						
	<b>Profit before Tax</b>	<b>301.08</b>	<b>117.06</b>	<b>72.94</b>	<b>920.69</b>	<b>395.84</b>	<b>1,025.68</b>
7	<b>Tax Expense</b>						
	- Current Tax	162.96			162.96		46.08
	- Deferred tax	(459.90)			(459.90)		6.27
	- Tax Adjustment of earlier years	59.14	59.00	0.59	59.14	-75.1	13.44
8	<b>Profit After Tax (8-9)</b>	<b>538.88</b>	<b>58.06</b>	<b>72.35</b>	<b>1,188.49</b>	<b>470.94</b>	<b>959.87</b>
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	516.99	49.15	52.36	1,081.14	349.22	859.46
	Non-controlling interest	21.89	8.91	19.99	77.35	121.72	100.41
9	<b>Other Comprehensive Income</b>						
	Items that will be reclassified to profit or loss	160.10	(278.40)	929.45	(84.62)	377.22	275.27
10	<b>Total of Other Comprehensive Income</b>	<b>160.10</b>	<b>-278.40</b>	<b>929.45</b>	<b>(84.62)</b>	<b>377.22</b>	<b>275.27</b>
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	160.10	(278.40)	929.45	(84.62)	377.22	275.27
11	<b>Total Comprehensive Income</b>	<b>698.97</b>	<b>-220.34</b>	<b>1,001.80</b>	<b>1,073.88</b>	<b>848.16</b>	<b>1,235.14</b>
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	677.09	(229.25)	981.81	996.52	726.44	1,134.73
	Non-controlling Interest	21.89	8.91	19.99	77.35	121.72	100.41
12	<b>Paid-up Equity Share Capital</b>						
	Face Value of ₹1/- Per Share	1,169.16	1,169.16	584.58	1,169.16	584.58	584.58
13	<b>Other Equity</b>						17,337.55
14	<b>Earnings per Equity share of ₹ 1/- each</b>						
	Basic Per Share (Not Annualized) in ₹	0.83	0.08	0.09	1.32	0.62	1.47
	Diluted Per Share (Not Annualized) in ₹	0.83	0.08	0.09	1.32	0.62	1.47



**NOTES :-**

- 1 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 11th February, 2025. The statutory auditors of the company have carried out the limited review of these results.
- 2 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.
- 3 Deferred tax includes Rs. 293.55 lacs unused tax losses pertaining to earlier years.
- 4 **RIGHT ISSUE**  
The company on 11.09.2024, has issued 58457886 number of right issue of Rs. 1/ each at a premium of Rs. 24 per share to the existing shareholders.
- 5 Details of utilisation Rs 14614.95 Lacs raised through issue of right shares and amount remained unutilised till 31st December, 2024 is as under :

Sl. No	Item Head	Amount as proposed in the offer document	Rs in lacs	
			Amount utilized At the end of period ended on 31 <sup>st</sup> December, 2024.	Total unutilized Amount
1	<b>JK Defence &amp; Aerospace Limited (Subsidiary)</b>			
	Purchase of Plant & Machinery	1,553.61		1,553.61
	Advance for Purchase of Land	1,403.53	1387.2	16.33
	Construction of Building	1,655.64		1,655.64
	Other Miscellaneous (including but not limited to pre-liminary regulatory expenses, staffing, marketing etc.)	542.75	142.66	400.096
	Repayment of loan taken by JK Defence	3300	3300	
2	<b>JK Digital and Advance System Private Limited (Subsidiary)</b>			
	Purchase of Plant & Machinery	1,600	1213.72	2366.28
	Center of Excellence LAb	200		200
	Cost 3d Machines and Quality Labs Interior Works	1000		1000
3	<b>General Corporate Expenses</b>	1277.42	603.94	673.48
4	<b>Issue Expenses</b>	80	88.5	

6 The figures of previous period / year have been re-grouped, wherever necessary.

Place : New Delhi  
Dated : 11-02 -2025



For and on behalf of Board of Directors  
*[Signature]*  
Abhishek Singhania  
Chairman and Managing Director  
(DIN No. 00087844)



Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187

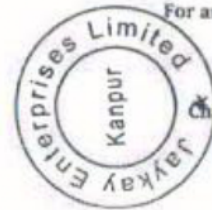
( Regd. Office : Kamla Tower, Kanpur 208 001 )

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 & Nine month ended 31st December, 2024

Particulars	Rs in Lacs				
	For the Quarter ended 31st Dec 2024	For the Quarter ended 30th September 2024	For the period Nine month ended 31st Dec 2024	For the period Nine month ended 31st Dec 2023	For the Year ended 31st March 2024
<b>Segment Revenue</b>					
Defence & Aerospace Division	704.17	575.37	1,796.78	-	1,853.90
Digital Manufacturing and Advance Systems	1,535.42	2,505.59	5,238.13	-	3,415.98
Other Unallocated Revenue					
Interest Income	214.68	70.09	343.65	-	216.24
Profit on Sale of Investments	-	153.47	714.24	-	1,071.98
Miscellaneous Receipts	91.79	33.34	147.01	-	109.26
<b>Total Segment revenue</b>					
Less - Inter Segment Revenue	-	-	-	-	3.69
<b>Total Revenue</b>	<b>2,546.06</b>	<b>3,337.85</b>	<b>8,239.81</b>	<b>-</b>	<b>6,663.67</b>
<b>Segment Result</b>					
Defence & Aerospace Division	130.48	17.05	159.58	-	-204.44
Digital Manufacturing and Advance Systems	149.32	142.51	470.66	-	425.70
<b>Profit &amp; Loss before finance cost and unallocable income</b>	<b>279.80</b>	<b>159.56</b>	<b>630.24</b>	<b>-</b>	<b>221.16</b>
Finance cost	(99.12)	(180.42)	(449.80)	-	-442.02
Unallocable income net of expenses	120.40	137.91	740.24	-	1,246.52
<b>Profit Before Tax</b>	<b>301.08</b>	<b>117.06</b>	<b>920.68</b>	<b>-</b>	<b>1,025.66</b>
<b>Segment Assets</b>					
Defence & Aerospace Division	23,357.30	22,730.77	23,357.30	-	15,348.72
Digital Manufacturing and Advance Systems	10,922.39	8,470.18	10,922.39	-	5,470.81
<b>Total Segment Assets</b>	<b>34,279.69</b>	<b>31,200.95</b>	<b>34,279.69</b>	<b>-</b>	<b>20,819.53</b>
Unallocable	10,876.91	12,576.00	10,876.91	-	9,046.59
<b>Total</b>	<b>45,156.60</b>	<b>43,776.95</b>	<b>45,156.60</b>	<b>-</b>	<b>29,866.12</b>
<b>Segment Liabilities</b>					
Defence & Aerospace Division	21,341.69	7,381.60	21,341.69	-	7,253.63
Digital Manufacturing and Advance Systems	10,791.30	6,679.96	10,791.30	-	2,596.82
<b>Total Segment Liabilities</b>	<b>32,132.99</b>	<b>14,061.55</b>	<b>32,132.99</b>	<b>-</b>	<b>9,850.45</b>
Unallocable	13,023.61	29,715.40	13,023.61	-	20,015.67
<b>Total</b>	<b>45,156.60</b>	<b>43,776.95</b>	<b>45,156.60</b>	<b>-</b>	<b>29,866.12</b>

Place: New Delhi  
Dated:11-02-2025



For and on behalf of Board of Directors

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



Disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular in relation to appointment of Ms. Shikha Rastogi as Company Secretary & Compliance Officer of the Company

S. No.	Particulars	Description
1.	Name	Ms. Shikha Rastogi
2.	Reason for change	Appointment as Company Secretary & Compliance Officer of the Company
3.	Date of appointment/cessation (as applicable) & term of appointment	Date of Appointment - With effect from February 11, 2025. Terms of appointment as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors, from time to time.
4.	Brief profile (in case of appointment)	Ms. Shikha Rastogi is an Associate Member of the Institute of Company Secretaries of India (ICSI). She has also done B. Com (Hons.), LL.B & Post Graduate Diploma in Intellectual Property Rights (IPR). She has over 20 years of extensive experience in various roles across different industries in the areas of Corporate Governance, Secretarial Affairs, Listing & Statutory Compliances and Legal functions.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



Disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular in relation to Acquisition of JK Technosoft Limited:

S. No.	Particulars	Disclosures
1.	Name of the Target entity, details in brief such as size, turnover etc.	<p>Name: J K Technosoft Limited (“JKTL”) (CIN: U64202DL1988PLC030870)</p> <p><b>Authorised Capital:</b> Rs. 25,00,00,000 divided into 2,50,00,000 equity shares of Rs. 10 each.</p> <p><b>Paid up Capital:</b></p> <ol style="list-style-type: none"> <li>55,94,878 Fully Paid Up Equity Shares of Rs. 10/- each.</li> <li>1,24,34,724 Partly Paid Up Equity Shares of Rs. 10/- each and called up Rs. 2.50 each.</li> </ol> <p>The standalone and consolidated turnover of the Target Company in the last financial year ended on March 31, 2024 was Rs. 163.70 Crores and Rs. 226.68 Crores respectively.</p>
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arms length”	<p>The acquisition would not fall within the purview of related party transaction(s).</p> <p>Except Mr. Abhishek Singhania and Ms. Manorama Devi Singhania, who are member of Promoter and Promoter Group of the Company, none of the promoter/ promoter group/ group companies have any interest in JKTL, the entity being acquired.</p>
3.	Industry to which the entity being acquired belongs;	IT Services
4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons or acquisition of target entity, if its business is outside the main line of business of the listed entity);	The Company intends to acquire 97.48% of the Fully paid-up Equity Share Capital of JK Technosoft Limited.
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
6.	Indicative time period for completion of the acquisition;	Acquisition will be completed within a period of 15 (fifteen) days from the later of: (i) date of the approval of special resolution for preferential issue of equity shares; or (ii) receipt of last of the approval/ permission required for allotment under the preferential issue from any regulatory authority or the Central Government (including but not limited to the in-principle approval of the stock exchanges) for issuance of the equity shares to the proposed allottees.
7.	Consideration - whether cash consideration or share swap and details of the same;	Other than cash i.e. Swap of Shares



8.	Cost of acquisition or the price at which the shares are acquired;	Aggregate amount of Rs. 88,89,61,902/- is the Cost of Acquisition, i.e., 54,53,754 Equity Shares of JKTL acquired at Rs. 163/- each.												
9.	Percentage of shareholding / control acquired and / or number of shares acquired;	Shareholding in Percentage: <b>97.48%</b> of the Fully paid-up Equity Share Capital												
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	<p><b>Business:</b></p> <p>JKTL specializes in IT services with a strong focus on Artificial Intelligence (AI), Machine Learning (ML), and Digital Transformation.</p> <p>JKTL has been a key player in providing end-to-end digital solutions, catering to a diverse clientele across industries such as healthcare, manufacturing, and BFSI (Banking, Financial Services, and Insurance).</p> <p><b>Date of Incorporation:</b> March 07, 1988</p> <p><b>Last 3 years turnover:</b></p> <p style="text-align: right;"><i>(Rs. In Cr.)</i></p> <table border="1" data-bbox="826 898 1428 1037"> <thead> <tr> <th></th> <th>FY 23-24</th> <th>FY 22-23</th> <th>FY 21-22</th> </tr> </thead> <tbody> <tr> <td>Standalone</td> <td>163.70</td> <td>162.25</td> <td>205.79</td> </tr> <tr> <td>Consolidated</td> <td>226.68</td> <td>212.59</td> <td>259.11</td> </tr> </tbody> </table> <p><b>Country in which JKTL has presence:</b> India</p>		FY 23-24	FY 22-23	FY 21-22	Standalone	163.70	162.25	205.79	Consolidated	226.68	212.59	259.11
	FY 23-24	FY 22-23	FY 21-22											
Standalone	163.70	162.25	205.79											
Consolidated	226.68	212.59	259.11											





Disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular in relation to Preferential Allotment:

S. No.	Particulars	Disclosures
1.	Type of securities proposed to be issued	Equity Shares of Face Value of Re. 1/- each
	Type of issuance	Preferential Issue
1.	Total number of securities proposed to be issued or total amount for which the securities will be issued	Preferential Issue of up to 54,53,754 Equity Shares of Face Value of Re. 1/- each, for consideration other than cash i.e. Share Swap, at an issue price of Rs. 163/- determined in accordance with the provisions of Chapter V of SEBI (ICDR) Regulations
2.	Name and number of the Investor(s)	<ol style="list-style-type: none"> <li>1. Abhishek Singhania</li> <li>2. Manorama Devi Singhania</li> <li>3. Neelkhanth Mercantile Pvt. Ltd.</li> <li>4. Akshyatra Finance &amp; Investment Co. Pvt. Ltd.</li> <li>5. Manphul Trading and Finance Co. Pvt. Ltd.</li> <li>6. Udbhav Finance and Investment Co. Pvt. Ltd.</li> <li>7. J. K. Infrastructure Developers Pvt. Ltd.</li> <li>8. Varsha Singhania</li> <li>9. PGA Securities Pvt. Ltd.</li> <li>10. J K Consultancy and Services Pvt. Ltd.</li> <li>11. Dwarkadhish Finance and Investment Co. Pvt. Ltd.</li> <li>12. Satish Chandra Gupta</li> <li>13. Babu Abhraham</li> <li>14. Partho Pratim Kar</li> <li>15. Preeti Gupta</li> </ol>
6.	Issue price	Rs. 163/- (Rupees One Hundred Sixty Three only), each Equity Share
7.	In case of convertibles, Intimation on conversion of securities or on lapse of the tenure of the instrument.	Not Applicable
8.	Nature of Consideration (Whether cash or consideration other than cash)	<b>Other than cash</b> (upto <b>54,53,754</b> ) Equity Shares to be allotted for consideration other than cash i.e, Share Swap.)

