

February 11, 2025

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

Scrip Code: 500306
ISIN: INE903A01025

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

This disclosure will also be hosted on the Company's website viz. www.jaykayenterprises.com.

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For **Jaykay Enterprises Limited**

Partho Pratim Kar
Joint Managing Director

Encl: As above



A. Quarterly Financial Results

P. L. Tandon & CO.

CHARTERED ACCOUNTANTS

"WESTCOTT BUILDING"
MAHATMA GANDHI ROAD,
P.O. BOX No. 113
KANPUR - 208 001

Phones : 0512-2366774
: 9415433040
Web : office@pltandon.com

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		Year Ended 31.03.2024
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	Income from Operations						
	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
	Total Revenue	664.68	525.82	473.61	2,011.40	1,032.91	2,010.34
2.	Expenses :						
	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
	Total Expenses	349.94	222.03	162.40	809.52	451.55	717.11
3.	Profit/(Loss) before Exceptional and Extraordinary Items	314.74	303.79	311.21	1,201.88	581.36	1,293.23
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	314.74	303.79	311.21	1,201.88	581.36	1,293.23
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	314.74	303.79	311.21	1,201.88	581.36	1,293.23
8.	Tax Expense						
	- Current Tax	38.51	-	-	38.51	-	-
	- Deferred Tax	(86.96)	-	-	(86.96)	-	-
	- Tax Adjustment of earlier year	-	-	0.59	-	0.59	0.59
9.	Net Profit for the period	363.19	303.79	310.62	1,250.33	580.77	1,292.64
10.	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	154.77	(283.61)	929.44	(89.51)	371.74	274.27
	Total of Other Comprehensive Income	154.77	(283.61)	929.44	(89.51)	371.74	274.27
11.	Total Comprehensive Income	517.96	20.18	1,240.06	1,160.82	952.51	1,566.91
12.	Paid-up Equity Share Capital	1,169.16	1,169.16	584.58	1,169.16	584.58	584.58
	Face Value of INR 1/- Per Share						
13.	Other Equity excluding Revaluation Reserves as per balance sheet of previous year.- Restated	-	-	-	-	-	14,725.69
14.	Earnings per Equity share of INR 1/- each						
	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

Investment

31st March, 2024 (Rs. In lacs)

Other Equity

1,742.61

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 5845768 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 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 st December	Total unutilized Amount
1	JK Defence & Aerospace Limited (Subsidiary)			
	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	JK Digital and Advance System Private Limited (Subsidiary)			
	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	General Corporate Expenses	1277.42	603.94	673.48
4	Issue Expenses	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)

Kanpur Enterprises

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 31st March
Segment Revenue					
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
Total Revenue	664.68	525.83	2,011.41	-	2,010.34
Segment Result					
Defence & Aerospace Division	40.57	58.64	19.42	-	-42.05
Digital Manufacturing and Advance Systems	19.34	18.96	48.00	-	78.78
Total Profit before Finance Cost, and Unallocable Income net off Expenditure	59.91	77.60	67.42	-	36.73
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
PBT (Profit before Tax)	314.74	303.79	1,201.88	-	1,293.23
Segment Assets					
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
Total Segment Assets	2,852.41	2,547.17	2,852.41	-	2,559.45
Unallocable	28,759.16	28,672.37	28,759.16	-	14,893.87
Total	31,611.57	31,219.54	31,611.57	-	17,453.32
Segment Liabilities					
Defence & Aerospace Division	705.72	755.50	705.72	-	2,402.78
Digital Manufacturing and Advance Systems	-	-	-	-	-
Total Segment Liabilities	705.72	755.50	705.72	-	2,402.78
Unallocable	30,905.85	30,464.04	30,905.85	-	15,050.54
Total	31,611.57	31,219.54	31,611.57	-	17,453.32

Place: New Delhi
Date- 11/02/025



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

P.P. SINGH
(PARTNER)

M. No.: 072754

UDIN: **25072754BMJPES9843**

Place: Kanpur

Date: 11-02-2025





Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187

(Regd. Office : Kamla 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 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
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations:						
	I. Operating Income	2,172.73	3,080.95	753.81	6,968.04	2263.09	5,266.19
	II. Other Income	373.34	256.90	280.19	1,271.76	635	1,397.48
	Total Revenue	2,546.07	3,337.85	1,033.80	8,239.80	2,898.09	6,663.67
2	Expenses :						
	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	185.17	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)	-	-	-
	Total Expenses	2,247.58	3,214.65	958.97	7,308.59	2,480.30	5,589.85
3	Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and Tax	298.39	123.20	74.83	931.21	417.79	1,073.82
	Share of Profit/(Loss) of Associates	2.89	(6.14)	(1.89)	-10.52	(21.95)	(48.18)
4	Profit Before Exceptional Item, Extraordinary Items and Tax	301.08	117.06	72.94	920.69	395.84	1,025.66
5	Exceptional Items						
6	Profit before Extraordinary Items and Tax	301.08	117.06	72.94	920.69	395.84	1,025.66
	Extraordinary Items						
	Profit before Tax	301.08	117.06	72.94	920.69	395.84	1,025.66
7	Tax Expense						
	- 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	Profit After Tax (8-9)	538.86	58.06	72.35	1,188.49	470.94	959.87
	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	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	160.10	(278.40)	929.45	(84.62)	377.22	275.27
10	Total of Other Comprehensive Income	160.10	-278.40	929.45	(84.62)	377.22	275.27
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	160.10	(278.40)	929.45	(84.62)	377.22	275.27
11	Total Comprehensive Income	698.97	-220.34	1,001.80	1,073.88	848.16	1,235.14
	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	Paid-up Equity Share Capital						
	Face Value of ₹ 1/- Per Share	1,169.16	1,169.16	584.58	1,169.16	584.58	584.58
13	Other Equity						
14	Earnings per Equity share of ₹ 1/- each						17,337.55
	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



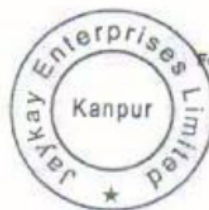
NOTES :-

- 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 58457888 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:

Rs in lacs				
Sl. No	Item Head	Amount as proposed in the offer document	Amount utilized	Total unutilized Amount
			At the end of period ended on 31 st December, 2024.	
1	JK Defence & Aerospace Limited (Subsidiary)			
	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	1,555.64		1,555.64
	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	JK Digital and Advance System Private Limited (Subsidiary)			
	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	General Corporate Expenses	1277.42	603.94	673.48
4	Issue Expenses	82	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

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	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
Segment Revenue					
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
Total Segment revenue					
Less - Inter Segment Revenue	-	-	-	-	3.69
Total Revenue	2,546.06	3,337.85	8,239.81	-	6,663.67
Segment Result					
Defence & Aerospace Division	130.48	17.05	159.58	-	-204.44
Digital Manufacturing and Advance Systems	149.32	142.51	470.66	-	425.70
Profit & Loss before finance cost and unallocable income	279.80	159.56	630.24	-	221.16
Finance cost	(99.12)	(180.42)	(449.80)	-	-442.02
Unallocable income net of expenses	120.40	137.91	740.24	-	1,246.52
Profit Before Tax	301.08	117.06	920.68	-	1,025.66
Segment Assets					
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
Total Segment Assets	34,279.69	31,200.95	34,279.69	-	20,819.53
Unallocable	10,876.91	12,576.00	10,876.91	-	9,046.59
Total	45,156.60	43,776.95	45,156.60	-	29,866.12
Segment Liabilities					
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
Total Segment Liabilities	32,132.99	14,061.55	32,132.99	-	9,850.45
Unallocable	13,023.61	29,715.40	13,023.61	-	20,015.67
Total	45,156.60	43,776.95	45,156.60	-	29,866.12

Place: New Delhi
Dated:11-02-2025



For and on behalf of Board of Directors

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

Jaykay Enterprises Limited



Statement of deviation/variation in utilization of funds raised

Particulars	Remarks
Name of listed entity	Jaykay Enterprises Limited
Mode of fund raising	Rights Issue
Date of raising funds	September 11, 2024 (Date of Allotment)
Amount raised	₹ 14,614.42 LAKHS
Report filed for quarter ended	December 31, 2024
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	Acuite Ratings & Research Limited
Is there a deviation/ variation in use of funds raised?	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the deviation/ variation	Not Applicable
Comments of the audit committee after review	No Comments from Audit Committee
Comments of the auditors, if any	No Comments from Auditors

Objects for which funds have been raised and where there has been a deviation/ variation, in the following:

(Amt in Lakhs)

Original object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilized	Amount of deviation/variation for the quarter according to applicable object	Remarks, if any
JK Defence						
Purchase of Plant & Machinery		1,553.61				
Advance for Purchase of Land		1,403.53		1387.20		
Construction of Building		1,655.64				
Other Miscellaneous (including but not limited to preliminary regulatory expenses, staffing, marketing etc.)		542.75		142.66		
Repayment of loan taken by JK Defence		3300		3300		
JK Digital						
Purchase of Plant & Machinery		3,600		1213.72		
Center of Excellence LAB		200				
Cost 3d Machines and Quality Labs Interior Works		1000				
General Corporate Expenses		1277.42		603.94		
Issue Expenses		82		88.6		The company has utilized INR 88.6 lakhs towards this object. Additional INR 6.6 lakhs of Issue Expenses utilised from an unutilized amount of GCP in the placement document.

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For and on behalf of
Jaykay Enterprises Limited



Regd. Office : Kamla Tower, Kanpur-208001 (India)

Phones : +91 512 2371478 - 81.

Email : cs@jaykayenterprises.com, Web : www.jaykayenterprises.com

CIN : L55101UP1961PLCO01187

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

– Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

– Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

– Not Applicable