

August 08, 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 June 27, 2025 and August 04, 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 of Jaykay Enterprises Limited (the “Company”) at its meeting held today, i.e. August 08, 2025, inter alia, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2025, 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**.

The meeting of the Board of Directors commenced at 04:30 p.m. and concluded at 07:00 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.

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

Thanking you,

Yours Faithfully,

For Jaykay Enterprises Limited

Shikha Rastogi
Company Secretary & Compliance Officer

Encl: As above



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

To,

The Board of Directors of
Jaykay Enterprises Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Jaykay Enterprises Limited** (the Company) for the quarter ended June 30, 2025 (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. **Basis for Qualified Conclusion**
Based on information provided to us by the management, Ex director of the subsidiary company (Neumesh Labs Private Limited) had made misappropriation of fund and trade receivable of Rs 152.99 Lacs in earlier years for which the company has filed First Information



Report (FIR)on 13-06-2025 against the ex- director. The trade receivable became doubtful of recovery to the extent of Rs152.99lakh. But provision for expected credit loss towards doubtful trade receivable has not been made .This information indicates if provision for expected credit loss for doubtful trade receivable were made , the trade receivable would have been decreased by Rs.152.99 lakh , provision for doubtful trade receivable would be increased by Rs.152.99 lakh, profit before tax decreased by Rs152.99 lakh , total comprehensive income decreased by Rs. 152.99 lakh and earning per share decreased by Rs 0.13 per share. However, the management hopes that total amount will be realised and there is no need to make the provision of Rs 152.99 lacs.

Qualified Conclusion

5. Based on our review conducted as above, with the exception of the matters described in paragraph- **Basis for Qualified Conclusion** and Ind AS 109 (Refer note no 5 to the standalone unaudited quarterly financial results) and stock of finished goods with customers is subject to confirmation , nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited 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

6. Emphasis of Matter

We draw attention to note no 4 to the standalone unaudited quarterly financial results which describe about the applicability of section 451A of Reserve Bank of India. Our opinion is not modified in respect of this matter.

P.L. Tandon & Co.,

Chartered Accountants
Registration Number: 000186C



P.P.SINGH
(PARTNER)

Membership No. 072754

UDIN: 25072754BMJPIM8215

Date: New Delhi

Place: 08-08-2025





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

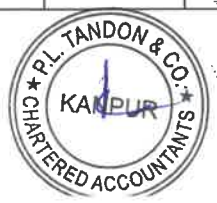
JKE™

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

Statement of Standalone Un-Audited Financial Results for the Quarter ended 30th June, 2025

Rs./Lacs

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations:				
	i. Operating Income	50.95	220.68	42.68	591.45
	ii. Other Income				
	ii (a) income from sales of shares	1,839.92	83.90	560.76	798.14
	ii (b) other income	141.85	353.94	217.46	1,280.33
	Total Revenue	2,032.72	658.52	820.90	2,669.92
2	Expenses :				
	i. Purchase of Stock in Trade	-	2.25	-	2.25
	ii. Cost of Materials Consumed	20.54	79.72	20.26	183.30
	iii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	76.79	(70.80)	(9.01)	(225.61)
	iv. Employee benefits expenses	84.43	78.64	68.15	295.74
	v. Finance Cost	4.44	4.02	12.74	45.55
	vi. Rent Paid	-	29.03	0.85	90.75
	vii. Establishment Expenses	6.59	7.84	10.14	39.76
	viii. Legal Expenses	6.87	15.83	1.96	23.73
	ix. Depreciation	61.27	85.13	50.93	245.45
	x. Other Expenses	73.51	119.74	81.53	460.00
	Total Expenses	334.44	351.40	237.55	1,160.92
3	Profit/(Loss) before Exceptional and Extraordinary Items	1,698.28	307.12	583.35	1,509.00
4	Exceptional Items (Rates & Taxes)	-	-	-	-
5	Profit/(Loss) before Extraordinary Items and Tax	1,698.28	307.12	583.35	1,509.00
6	Extraordinary Items	-	-	-	-
7	Profit/(Loss) before Tax	1,698.28	307.12	583.35	1,509.00
8	Tax Expense				
	- Current Tax	122.21	(38.51)	-	-
	- Deffered Tax	41.68	328.78	-	241.82
	- Tax Adjustment of earlier years	-	-	-	-
9	Net Profit/(Loss) for the period	1,534.39	16.85	583.35	1,267.18
10	Other Comprehensive Income	-	-	-	-
	Item that will be reclassified to profit or loss	0.01	(84.00)	39.33	(173.51)
	Item that will not be reclassified to profit or loss	-	0.99	-	0.99
	Total of Other Comprehensive Income	0.01	(83.01)	39.33	(172.52)
11	Total Comprehensive Income	1,534.40	(66.16)	622.68	1,094.66
12	Paid-up Equity Share Capital	1,223.69	1,223.69	584.58	1,223.69
	Face Value of Rs. 1/- Per Share				
13	Reserves excluding Revaluation Reserves as per balance sheet of Previous accounting year	-	-	-	37,828.48
14	Earning per Equity share of Rs. 10/- each (for continuing operations)				
	Basic Per Share before other comprehensive Income (Not Annualized)	1.25	0.02	1.00	1.40
	Diluted Per Share before other comprehensive Income (Not Annualized)	1.25	0.02	1.00	1.40



NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2025

1. The same accounting policies have been followed as compared with annual financial statements for the year 2024-25.
2. The above results have been reviewed by audit committee and taken on record and approved by the board of directors in its meeting held on 8th August, 2025. The above results have been reviewed by the statutory auditors of the company in terms of regulation 33 of SEBI (LODR) Regulations, 2015.
3. With respect to misappropriation of funds and Trade Receivable amounting to ₹152.99 lakhs in Neumesh Labs Private Limited (a 70% subsidiary of JKE Limited) by the ex-director, the management is making various recovery efforts including legal proceedings and persuasive actions against the concerned individuals and entities to recover the amount of Rs 152.99 lakhs.
In view of the above the management hopes that total amount will be realized and therefore there is no need to make provisions against the misappropriation of funds at this stage.
4. As per the financial statement as at 30th June, 2025, the financial assets constitute more than 50 percent of the total assets and income from financial assets constitute more than 50% of the gross income due to which company covered under section 45 IA of the Reserve Bank of India Act, 1934. But the company is engaged in the main business of digital manufacturing , software designing & development and manufacturing of parts and accessories used in aerospace sector. Further the company is not engaged in the business which attract the requirement of registration under section 45 IA of the Reserve Bank of India Act, 1934 except the company has made investment in wholly owned subsidiary / group companies. Therefore management is of the view that the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. However , the management will take opinion on this subject subsequent to the close of the quarter.
5. Valuation of Investment in J K Urbanscape and Developers Limited (Erstwhile Associates)

The Company had an investment in 95,10,360 equity shares of erstwhile associate - JK Urbanscape and Developers Limited , which was classified as an associate company up to the financial year 2020–21. However, during the financial year 2021–22, JK Urbanscape and Developers Limited . made a rights issue at a premium, in which the Company chose not to participate. As a result, the Company's holding was diluted to 19%, and JK Urbanscape and Developers Limited ceased to be an associate under applicable accounting standards.



Management View on Fair Valuation of Investment in Erstwhile Associate

While there has been a recent improvement in the net worth of the erstwhile associate company, the management is of the view that there is currently no clear visibility of sustained future business/profitability. Most of the statutory approvals critical to the business operations are either still pending or in the process of being obtained.

In the absence of these approvals, and given the early stage of recovery, projections may be highly speculative and subject to significant uncertainties. As such, reliance on these projections for determining fair value could misrepresent the true financial position and lead to misinformation for stakeholders.

Accordingly, the management believes that any adjustment to fair value at this stage may not be appropriate and could result in a valuation that does not reflect the underlying business realities. Therefore, it is prudent to defer the fair valuation of the investment until there is greater operational clarity and measurable financial performance that can support a reliable and justified valuation. Investment, therefore, in equity shares of erstwhile associate has been carried at cost Rs. 1/.

6. 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.
7. Subsequent to the close of the current quarter, the company has acquired 1,24,07,276 (One Crore Twenty Four Lacs Seven Thousand Two Hundred Seventy Six) partly paid up equity shares of subsidiary (JK Techno Soft Limited) through swap shares.
8. The provision for impairment of assets including investment in subsidiary and associates, if any will be made at the year end.
9. Details of utilisation Rs 14614.95 lakh raised through issue of right shares and amount remained unutilised till 30th June, 2025 is as under :

(Amount in Lacs)

Sl.No	Item Head	Amounts as proposed in the offer document	Amount Utilized At the end of period ended on 30 th June, 2025	Total Unutilized Amount
1	JK Defence & Aerospace Limited (Subsidiary)			
	Purchase of Plant & Machinery	1,553.61		1,553.61



	Advance for Purchase of Land	1403.53	1387.20	16.33
	Construction of Building	1655.64		1655.64
	Other Miscellaneous (including but not limited to pre-liminary regulatory expenses, staffing, marketing etc.)	542.75	678.16	-144.41
	Repayment of loan taken by JK Defence	3300	3300	0.00
2	JK Digital and Advance System Private Limited (Subsidiary)			
	Purchase of Plant & Machinery (Purchase of Plant & Machinery includes purchase of machinery from related party of Rs 757.79 lacs)	3600	1987.14	1612.86
	Center of Excellence LAB	200	7.27	192.73
	Cost 3d Machines and Quality Labs Interior Works	1000	0.00	1000
3	General Corporate Expenses	1277.42	1117.31	160.11
4	Issue Expenses	82	88.60	-6.60

10. The figures for the previous period/ year have been regrouped wherever necessary.

For and on behalf of Board of Directors

Parto Kar
PARTHO PRATIM KAR
 Managing Director
 (DIN: 00508567)



Place: New Delhi
 Dated: 8th August, 2025

Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187 (Regd. Office : Kamla Tower, Kampur 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 ended 30th June, 2025

Particulars	Amt in Lakhs			
	For the Quarter ended 30th June 2025	For the Quarter ended 31st March 2025	For the Quarter ended 30th June 2024	For the Year ended 31st March 2025
Segment Revenue				
Defence & Aerospace Division	50.95	187.30	22.98	478.97
Digital Manufacturing and Advance Systems	-	33.38	19.70	112.48
Other Unallocated Revenue				
Interest Income Received	119.58	323.87	195.64	1,103.82
Profit on Sale of Investments	1,839.92	83.90	560.77	798.14
Miscellaneous Receipts	22.27	30.07	21.81	176.51
Total Revenue	2,032.72	658.52	820.90	2,669.92
Segment Result				
Defence & Aerospace Division	(146.36)	40.67	(79.78)	60.09
Digital Manufacturing and Advance Systems	(10.49)	22.42	9.70	70.43
Total Profit before Finance Cost, and Unallocable Income net off Expenditure	(156.85)	63.09	-70.08	130.52
Finance cost	-4.44	-4.02	12.74	-45.55
Unallocable Income net off Expenditure	1,859.57	248.05	(616.17)	1,424.02
PBT (Profit before Tax)	1,698.28	307.12	583.35	1,508.99



For and on behalf of Board of Directors

PARTHO PRATIM KAR
Chairman and Managing Director
(DIN: 00508567)

Place: New Delhi
Dated : August 8th, 2025

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

To
**The Board of Directors of
Jaykay Enterprises Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax of its associates, for the quarter ended June 30, 2025 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared, in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the Act), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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

Name of the entity	Relationship
Jaykay Enterprises Limited	Parent Company
Neumesh Labs Private Limited	Subsidiary Company
J K Defense & Aerospace Limited	Subsidiary Company
J K Digital and Advance System Private Limited	Subsidiary Company
Nebula3D Services Private Limited	Associate Company
Allen Reinforced Plastics Private Limited	Subsidiary Company
J K Techno Soft Limited	Subsidiary Company

Basis for Qualified Conclusion

5. Based on information provided to us by the management, Ex director of the subsidiary company (Neumesh Labs Private Limited) had made misappropriation of fund and trade receivable of Rs 5045.34 Lacs in earlier years for which the company has filed First Information Report (FIR)on 13-06-2025 against the ex- director. The trade receivable became doubtful of recovery to the extent of Rs 5045.34 lakh. But provision for expected credit loss towards doubtful trade receivable has not been made .This information indicates if provision for expected credit loss for doubtful trade receivable were made , the trade receivable would have been decreased by Rs. 5045.34 lakh , provision for doubtful trade receivable would be increased by Rs. 5045.34 lakh, profit before tax decreased by Rs5045.34 lakh total comprehensive income decreased by Rs. 5045.34 lakh. However, the management hopes that total amount will be realised and there is no need to make the provision of Rs 5045.34 lacs.

Qualified Conclusion

6. 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 8 below, with the exception of the matters described in paragraph – **Basis for Qualified Conclusion** and Ind AS 109 (Refer note no 4 to the consolidated unaudited quarterly financial results), and sock of finished goods with customer is subject to confirmation, 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.

Emphasis of Matter

7. (i) We draw attention to note no 3 to the consolidated unaudited quarterly financial results which describe about the applicability of section 45IA of Reserve Bank of India.
Our opinion is not modified in respect of this matter.

- (ii) **Auditor of Subsidiary – Allen Reinforced Plastics Private Limited as under :-**

We draw attention to the matter disclosed in Note 4.13 (D) of the financial statements. The



company, along with its ex-directors, has been named as a co-accused in a case filed by the CBI against public servants. We have been informed that the company is contesting this case. Additionally, it has been communicated to us that, in the absence of any adverse court order, the company foresees no impact on its operations and financial statements on account of this

case. Therefore, no provision or contingent liability has been recognized in the financial statements.

Our Opinion is not modified in this regard

8. (i) The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of two subsidiaries, whose unaudited interim financial results and other unaudited financial information reflects total revenues of Rs. 5651.22 lakh, , total net profit/(loss) after tax of Rs. 590.68 lakh and total comprehensive income of Rs.578.10 lakh for the quarter ended , 2025, as considered in the Statement which have been reviewed by their respective independent auditors. The independent auditor's reports on unaudited interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

According to the information and explanations given to us by the Management, these interim financial results are material to the group.

- (ii) The accompanying statement includes unaudited interim financial results and other financial information in respect of:

One associate, whose unaudited interim financial results includes the Group's share of net profit and total comprehensive income of Rs0.47 lakh for the quarter ended June, 2025. The unaudited interim financial results and other unaudited financial information of this associate have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these associates, is based solely on the unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of above matters.



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

P.P.SINGH
(PARTNER)

M. No.: 072754

UDIN: 25072754BMJPIN5250

Place : New Delhi

Date : 08-08-2025

**Jaykay Enterprises Limited**

CIN : L99999UP1961PLC001187 (Regd. Office : Kamla 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 Unaudited Financial Results for Quarter ended 30th June, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations:				
	i. Operating Income	5,545.35	1,095.94	1,714.35	8,063.98
	ii. Other Income				
	ii (a) income from sales of shares	1,839.92	83.90	560.76	798.14
	ii (b) other income	356.84	474.08	80.77	1,031.61
	Total Revenue	7,742.11	1,653.92	2,355.88	9,893.73
2	Expenses :				
	i. Cost of materials consumed	286.41	270.25	163.69	846.96
	ii. Changes in inventories of finished goods, Stock in Trade and work in progress	42.75	-1,264.36	(60.83)	(1,697.49)
	iii. Purchases of Stock in Trade	-	1,261.46	951.19	5,788.59
	iv. Employee benefits expense	3,357.80	197.96	176.77	758.18
	v. Finance costs	128.48	158.67	170.26	608.47
	vi. Depreciation and amortization expense	392.67	145.30	102.16	467.18
	vii. Other expenses	1,169.66	1,108.05	343.02	2,414.04
	Total Expenses	5,377.77	1,877.33	1,846.26	9,185.93
3	Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and Tax	2,364.34	-223.41	509.62	707.80
	Share of Profit/(Loss) of Associates	0.47	11.36	(7.06)	0.84
4	Profit Before Exceptional Item, Extraordinary Items and Tax	2,364.81	-212.05	502.56	708.64
5	Exceptional Items				
6	Profit before Extraordinary Items and Tax	2,364.81	-212.05	502.56	708.64
	Extraordinary Items				
	Profit before Tax	2,364.81	-212.05	502.56	708.64
7	Tax Expense				
	- Current Tax	441.11	-88.80		74.16
	- Deferred tax	-96.33	317.80		(142.09)
	- Tax Adjustment of earlier years				59.14
8	Profit After Tax (8-9)	2,020.03	(441.05)	502.56	717.43
	Attributable to:				
	Equity Holders of Jaykay Enterprises Ltd.	2,021.55	(379.51)	456.02	701.62
	Non-Controlling Interest	(1.52)	(61.54)	46.54	15.80
9	Other Comprehensive Income				
	Items that will be reclassified to profit or loss(Net of Tax)	0.01	(88.89)	-	(173.51)
	Items that will not be reclassified to profit or loss (Net of Tax)	(12.59)	5.22	33.69	5.22
10	Total of Other Comprehensive Income	(12.58)	(83.67)	33.69	(168.29)
	Attributable to:				
	Equity Holders of Jaykay Enterprises Ltd.	(12.58)	(83.67)	33.69	(168.29)
11	Total Comprehensive Income	2,007.45	(524.72)	536.25	549.14
	Attributable to:				
	Equity Holders of Jaykay Enterprises Ltd.	2,008.97	(463.18)	489.71	533.34
	Non-Controlling Interest	(1.52)	(61.54)	46.54	15.80
12	Paid-up Equity Share Capital				
	Face Value of ₹1/- Per Share	1,223.69	1,223.69	584.58	1,223.69
13	Other Equity				
14	Earnings per Equity share of ₹ 1/- each				
	Basic Per Share (Not Annualized) in ₹	1.65	-0.49	0.78	0.79
	Diluted Per Share (Not Annualized) in ₹	1.65	-0.49	0.78	0.79



NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2025

1. The above results have been reviewed by audit committee and taken on record and approved by the board of directors in its meeting held on 8th August, 2025. The above results have been reviewed by the statutory auditors of the company in terms of regulation 33 of SEBI (LODR) Regulations, 2015.
2. With respect to misappropriation of funds and Trade Receivable amounting to ₹5,045.34 lakhs in Neumesh Labs Private Limited (a 70% subsidiary of Jaykay Enterprises Limited) by the ex-director, the management is making various recovery efforts including legal proceedings and persuasive actions against the concerned individuals and entities to recover the amount of Rs 5045.34 lakhs. In view of the above the management hopes that total amount will be realized and therefore there is no need to make provisions against the misappropriation of funds at this stage.
3. As per the financial statement as at 30th June, 2025, the financial assets constitute more than 50 percent of the total assets and income from financial assets constitute more than 50% of the gross income due to which company covered under section 45 IA of the Reserve Bank of India Act, 1934. But the company is engaged in the main business of digital manufacturing, software designing & development and manufacturing of parts and accessories used in aerospace sector. Further the company is not engaged in the business which attract the requirement of registration under section 45 IA of the Reserve Bank of India Act, 1934 except the company has made investment in wholly owned subsidiary / group companies. Therefore management is of the view that the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. However, the management will take opinion on this subject subsequent to the close of the quarter.
4. Valuation of Investment in J K Urbanscape and Developers Limited

The Company had an investment in 95,10,360 equity shares of erstwhile associate - JK Urbanscape and Developers Limited, which was classified as an associate company up to the financial year 2020–21. However, during the financial year 2021–22, JK Urbanscape and Developers Limited . made a rights issue at a premium, in which the Company chose not to participate. As a result, the Company's holding was diluted to 19%, and JK Urbanscape and Developers Limited ceased to be an associate under applicable accounting standards.



Management View on Fair Valuation of Investment in Erstwhile Associate

While there has been a recent improvement in the net worth of the erstwhile associate company, the management is of the view that there is currently no clear visibility of sustained future business/profitability. Most of the statutory approvals critical to the business operations are either still pending or in the process of being obtained.

In the absence of these approvals, and given the early stage of recovery, projections may be highly speculative and subject to significant uncertainties. As such, reliance on these projections for determining fair value could misrepresent the true financial position and lead to misinformation for stakeholders.

Accordingly, the management believes that any adjustment to fair value at this stage may not be appropriate and could result in a valuation that does not reflect the underlying business realities. Therefore, it is prudent to defer the fair valuation of the investment until there is greater operational clarity and measurable financial performance that can support a reliable and justified valuation. Investment, therefore, in equity shares of erstwhile associate has been carried at cost Rs. 1/.

5. 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.
6. Subsequent to the close of the current quarter, the company has acquired 1,24,07,276(One Crore Twenty Four Lacs Seven Thousand Two Hundred Seventy Six) partly paid up equity shares of subsidiary (J K Techno Soft Limited) through swap shares.
7. The provision for impairment of assets including investment in subsidiary and associates, if any will be made at the year end.
8. The figures of previous period/ year have been regrouped wherever necessary.

Place : New Delhi
Dated : August 8th, 2025



For and on behalf of Board of Directors

PARTHO PRATIM KAR
Managing Director
(DIN: 00508567)

Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187

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

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Consolidated Segment Information for the Quarter ended 30th June, 2025

Particulars	Rs in Lacs			
	For the Quarter ended 30th June 2025	For the Quarter ended 31st March 2025	For the Quarter ended 30th June 2024	For the Year ended 31st March 2025
Segment Revenue				
Defence & Aerospace Division	732.44	1,182.18	517.24	2,978.96
Digital Manufacturing and Advance Systems (Goods and service)	4,812.90	140.58	1197.11	5,378.71
Other Unallocated Revenue				
Interest Income	292.57	180.23	58.88	523.88
Profit on Sale of Investments	1,839.92	83.90	560.76	798.14
Miscellaneous Receipts	64.28	67.03	21.89	214.04
Total Segment revenue	7,742.11	1,653.92	2,355.88	9,893.73
Less - Inter Segment Revenue				
Total Revenue	7,742.11	1,653.92	2,355.88	9,893.73
Segment Result				
Defence & Aerospace Division	-63.09	-30.44	12.04	129.14
Digital Manufacturing and Advance Systems (Goods and service)	481.83	-162.06	178.83	308.60
Profit & Loss before finance cost and unallocable income net of expenses	418.74	(192.50)	190.87	437.74
Finance cost	-128.48	-158.67	(170.26)	(608.47)
Unallocable income net of expenses	2,074.55	139.14	481.95	879.38
Profit Before Tax	2,364.81	(212.05)	502.56	708.64

For and on behalf of Board of Directors

PARTHO PRATIM KAR
Managing Director
(DIN: 00508567)



Place: New Delhi
Dated: 08-08-2025