November 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 September 26, 2025 and November 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. November 11, 2025, inter alia, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 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 04:00 p.m. and concluded at 07:10 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 record.

Thanking you,

Yours faithfully,

For **Jaykay Enterprises Limited**
SHIKHA RASTOGI
Digitally signed by SHIKHA RASTOGI
Date: 2025.11.11 19:33:18 +05'30'

Shikha Rastogi
Company Secretary & Compliance Officer

Encl: As above

Annexure - 1

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 Financial Results of Jaykay Enterprises Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Jaykay Enterprises Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Jaykay Enterprises Limited** (the Company) for the quarter ended September 30, 2025, and year to date from April 01, 2025 to September 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.

P. L. TANDON & CO. ★ KANPUR ★ CHARTERED ACCOUNTANTS

4. **Bases for Qualified Conclusion**

Based on information provided to us by management, Ex director of the subsidiary (Neumesh Labs Private Limited) had made misappropriation of funds and trade receivable of Rs. 152.99 lakh in earlier years for which the company had filed First Individual Report (FIR)on 13-06-2025 against the ex director. The trade receivable became doubtful of recovery to the extent of Rs 152.99 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 , 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 Rs. 152.99 lakh, total comprehensive income decreased by Rs. 152.99 lakh and earning per share decreased by Rs.0.13 per share. However management hopes that total amount will be realized and there is no need to make the provision of Rs.152.99 lakh .

Qualified Conclusion

5. ***Based on our review conducted as above, with the exception of the matters described in paragraph- Basis for Qualified Conclusion and non-compliance of Ind AS 109 (Refer note no 5 to the standalone unaudited quarterly and half yearly financial results),*** 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

Emphasis of Matter

6. We draw attention to note no 4 to the unaudited standalone quarterly and half yearly financial results which describe about the applicability of section 45IA of Reserve Bank of India.
7. Impairment of goodwill, if any will be done at the year end (refer note no 7)

Our opinion is not modified in respect of these matters.

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

P.P. SINGH
(PARTNER)
Membership No. 072754
UDIN: **25072754BMJPLH7095**
Date: 11/11/2025
Place: New Delhi

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

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2025

in ₹ Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2025
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
			Restated				
1.	**Income from Operations**						
	i. Operating Income	72.60	50.95	119.03	123.55	161.71	591.45
	ii. Other Income						
	a. Income from Sale of Shares	-	1,839.92	153.46	1,839.92	714.24	798.14
	b. Other Income	240.27	141.85	253.33	382.12	470.77	1,280.33
	Total Revenue	**312.87**	**2,032.72**	**525.82**	**2,345.59**	**1,346.72**	**2,669.92**
2.	**Expenses :**						
	i. Purchase of Stock in Trade	-	-		-		2.25
	ii. Cost of Materials Consumed	28.68	20.54	30.04	49.22	50.30	183.30
	iii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(39.05)	76.79	(114.76)	37.74	(123.77)	(225.61)
	iv. Employee benefits expenses	80.85	84.43	67.01	165.28	135.16	295.74
	v. Finance Cost	3.58	4.44	14.10	8.02	26.84	45.55
	vi. Depreciation	52.97	61.27	52.43	114.24	103.36	245.45
	vii. Other Expenses	108.65	86.97	173.21	195.62	267.69	614.24
	Total Expenses	**235.68**	**334.44**	**222.03**	**570.12**	**459.58**	**1,160.92**
3.	**Profit/(Loss) before Exceptional and Extraordinary Items**	**77.19**	**1,698.28**	**303.79**	**1,775.47**	**887.14**	**1,509.00**
4.	**Exceptional Items**	-	-	-	-	-	-
5.	**Profit before Extraordinary Items and Tax**	**77.19**	**1,698.28**	**303.79**	**1,775.47**	**887.14**	**1,509.00**
6.	**Extraordinary Items**	-	-	-	-	-	-
7.	**Profit before Tax**	**77.19**	**1,698.28**	**303.79**	**1,775.47**	**887.14**	**1,509.00**
8.	**Tax Expense**						
	- Current Tax	**(32.75)**	**122.21**		**89.46**		
	- Deffered Tax	**9.20**	**41.68**		**50.88**		
	- Tax Adjustment of earlier years	-	-	-	-	-	241.82
9.	**Net Profit for the period**	**100.74**	**1,534.39**	**303.79**	**1,635.13**	**887.14**	**1,267.18**
10.	Other Comprehensive Income	-	-		-		-
	Items that will be reclassified to profit or loss -**(Restated)**	(0.01)	(1,235.92)	(283.61)	(1,235.93)	(244.28)	(173.51)
	Items that will not be reclassified to profit or loss	-	-	-	-	-	0.99
	Total of Other Comprehensive Income	**(0.01)**	**(1,235.92)**	**(283.61)**	**(1,235.93)**	**(244.28)**	**(172.52)**
11.	**Total Comprehensive Income**	**100.73**	**298.47**	**20.18**	**399.20**	**642.86**	**1,094.66**
12.	**Paid-up Equity Share Capital**	**1,223.69**	**1,223.69**	**1,169.15**	**1,223.69**	**1,169.15**	**1,223.69**
	Face Value of ₹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 ₹1/- each**						
	Basic Per Share (Not Annualized) In ₹	0.08	1.25	0.47	1.34	1.39	1.40
	Diluted Per Share (Not Annualized) In ₹	0.08	1.25	0.47	1.34	1.39	1.40

P. L. TANDON & CO.
KANPUR
CHARTERED ACCOUNTANTS

NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2025

1. The same accounting policies have been followed as compared with the annual financial statements for the year 2024–25.

2. The above standalone financial results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on 11th November 2025. The above results have also 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 receivables amounting to ₹152.99 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 ₹152.99 lakhs.

   In view of the above, the management hopes that the 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 statements as at 30th September 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 the Company is covered under Section 45-IA of the Reserve Bank of India Act, 1934.

   However, the Company is engaged in the main business of digital manufacturing, software designing & development, and manufacturing of parts and accessories used in the aerospace sector.

   Further, the Company is not engaged in any business which attracts the requirement of registration under Section 45-IA of the Reserve Bank of India Act, 1934, except that the Company has made investments in wholly owned subsidiary/group companies.

   Based on expert opinion from an outside agency, 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.

5. Valuation of Investment in JK Urbanscapes Developers Limited (Erstwhile Associate)

   The Company had an investment in 95,10,360 equity shares of erstwhile associate - JK

P. L. TANDON & CO. KANPUR CHARTERED ACCOUNTANTS

Urbanscapes Developers Limited - which was classified as an associate company up to the financial year 2020–21.

However, during the financial year 2021–22, JK Urbanscapes 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 Urbanscapes 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 the erstwhile associate has been carried at cost - ₹1/-.

6. Segment Report

   Segment report is based on operating segments which are reviewed by the Company's Chief Operating Decision Maker to make decisions about resources to be allocated to the segments and assess their performance.

7. The provision for impairment of assets, including investments in subsidiaries, associates, and goodwill (if any), will be made at the year end.

8. Restatement

   During the financial year ended 31st March 2026, the Company discovered that the

P.L. TANDON & CO. KANPUR CHARTERED ACCOUNTANTS amount of Other Comprehensive Income was inadvertently not disclosed in unaudited financial results for the quarter ended 30th June 2025. Consequently, the amount of Other Comprehensive Income and Total Comprehensive Income were shown in excess by ₹1,235.93 lakhs in the unaudited quarterly financial results ended on 30th June 2025.

The unaudited financial results for the quarter and half year ended 30th September 2025 have been restated to correct this. There is no impact on the unaudited quarterly financial results for the quarter ended 30th September 2025.

9. Details of Utilization of ₹14,614.95 lakhs raised through issue of right shares and amount remaining unutilized till 30th September 2025 are as under:

(Amount in Lacs)

Sl. No.	Item Head	Amount as proposed in Offer Document	Amount Utilised At the end of period ended on 30th September, 2025	Unutilised Amount
1	JK Defence & Aerospace Limited (Subsidiary)			
	Purchase of Plant & Machinery	1,553.61	0.00	1,553.61
	Advance for Purchase of Land	1,403.53	1,387.20	16.33
	Construction of Building	1,655.64	10.17	1,645.47
	Other Miscellaneous (including preliminary regulatory expenses, staffing, marketing, etc.)	542.75	687.16	-144.41
	Repayment of Loan taken by JK Defence & Aerospace Limited	3,300.00	3,300.00	0.00
2	JK Digital and Advance Systems Private Limited (Subsidiary)			

P. L. TANDON & CO. ★ KANPUR ★ CHARTERED ACCOUNTANTS

	Purchase of Plant & Machinery (including advance payments and purchase of machinery from related party of ₹757.79 lakhs)	3,600.00	2,224.22	1,375.78
	Centre of Excellence Lab (including advance payments)	200.00	175.82	24.18
	Cost of 3D Machines and Quality Labs Interior Works	1,000.00	0.00	1,000.00
3	General Corporate Expenses	1,277.42	1,117.39	160.03
4	Issue Expenses	82.00	88.60	-6.60

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

For and on behalf of the Board of Directors

P. L. TANDON & CO. ★ CHARTERED ACCOUNTANTS ★ KANPUR

Abhishek Singhania

Chairman and Managing Director

(DIN: 00087844)

Place: New Delhi

Dated: 11th November 2025

Jaykay Enterprises Limited

JKE™

CIN : L55101UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)
Ph.No.+91 512 2371478-81 * Fax : +91 512 2332665 website www.jaykayenterprises.com

Statement of Assets and Liabilities as at 30th Sep, 2025

Rs in Lacs

Sl. No.	Particulars	As at 30th Sep, 2025	As at 31st March, 2025
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plant and Equipment	1,920.15	1,961.15
	(b) Capital Work in Progress	-	-
	(c) Right of Use Assets	216.94	180.74
	(d) Goodwill	382.71	382.72
	(e) Other Intangible Assets	0.94	1.04
	(f) Investment Property	923.43	931.87
	(g) Financial Assets		
	i) Investments	27,502.50	24,702.49
	ii) Other Financial Assets	231.74	35.30
		31,178.41	28,195.31
	(2). Current Assets		
	(a). Inventories	269.29	307.03
	(b). Financial Assets		
	i) Investments	0.31	1,858.04
	ii) Trade Receivables	301.12	362.61
	iii) Cash and Cash Equivalents	172.35	294.12
	iv) Bank Balances (Other than iii above)	5,499.55	6,658.78
	v) Loans	1,322.50	1,242.50
	vi) Other Financial Assets	904.48	938.15
	(c). Current Tax Assets (Net)	-	123.06
	(d). Other Current Assets	325.32	259.57
		8,794.92	12,043.86
	Total Assets	39,973.33	40,239.17
II.	EQUITY AND LIABILITIES		
	(1). Equity		
	(a). Share Capital	1,223.69	1,223.69
	(b). Other Equity	37,701.33	37,828.48
		38,925.02	39,052.17
	(2). Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Lease Liabilities	186.06	120.18
	(ii) Provisions	6.31	6.20
	(iii) Deferred Tax Liabilities (Net)	292.69	241.82
		485.06	368.20
	(3). Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	48.60
	(ii) Lease Liabilities	32.25	87.25
	(iii) Trade payables	28.07	238.81
	(iv) Other Financial Liabilities	84.60	84.60
	(b) Other current liabilities	351.49	356.37
	(c) Provisions	3.06	3.17
	(d) 'Current Tax Liabilities (Net)	63.78	-
		563.25	818.80
	Total Equity and Liabilities	39,973.33	40,239.17

P. L. TANDON & CO. KANPUR CHARTERED ACCOUNTANTS

Jaykay Enterprises Limited

CIN: L55101UP1961PLC001187

(Registered Office: Kamla Tower, Kanpur- 208001)

Cash Flow Statement for the half year ended 30th September 2025

Rs in Lacs

Particulars	For the half year ended 30th September 2025		For the half year ended 30 th September 2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (Loss) before Tax as per Profit & Loss Account		**1,775.47**		**887.13**
Adjusted for:-				
Depreciation	114.24		103.36	
Interest Received	(293.75)		(416.15)	
Finance Cost	8.02		26.84	
Dividend Income	(0.01)		(10.99)	
Gain on Sale of Investments	(1,839.92)		(714.24)	
		(2,011.42)		(1,011.18)
Operating Profit/(Loss) before Working Capital Changes		**(235.94)**		**(124.05)**
Adjusted for				
(Increase)/Decrease in Trade Receivables & Other Advances	206.96		414.21	
(Increase)/Decrease in Inventories	37.74		(131.09)	
Increase/(Decrease) in Trade Payables & Other Liabilities	(223.12)		(865.45)	
		21.58		(582.33)
Cash used in Operations		(214.36)		(706.38)
Refund /(Income Tax Payment)		-		(44.92)
Net Cash Used in Operating Activities		**(214.36)**		**(751.30)**
B. CASH FLOW FROM INVESTING ACTIVITIES				-
Movement of Fixed Deposits (Net)		962.79		(9,202.01)
Acquisition of Fixed Assets		(33.21)		(92.24)
Acquisition of Right to use Assets		(67.70)		-
Loans to Related Parties		(80.00)		(881.00)
Investment in Subsidiaries & LLP		-		(5,000.00)
Preference shares of Subsidiaries		(2,800.00)		-
Sale of Investments		1,935.35		752.08
Lease Liabilities paid off		10.89		(30.80)
Interest Income		213.59		416.15
Dividend Income		0.01		10.99
Net Cash from Investing Activities		**141.72**		**(14,026.83)**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Equity Share Capital		-		584.58
Proceeds from Share Premium		-		14,029.85
Finance Cost		(0.53)		(26.84)
Repayment of Loans		(48.60)		172.75
Net Cash used Financing Activities		**(49.12)**		**14,760.34**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		**(121.77)**		**(17.79)**
Opening Balance of Cash and Cash Equivalents		**294.12**		**271.22**
Closing Balance of Cash and Cash Equivalents		**172.35**		**253.43**

For and on behalf of the Board of Directors of

Jaykay Enterprises Limited

P. L. TANDON & CO. CHARTERED ACCOUNTANTS KANPUR

Place: New Delhi

Date: 11-11-2025

ABHISHEK SINGHANIA

Chairman and Managing Director

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

Standalone Segment Information for the quarter & half year ended 30th Sep, 2025

Amt in Lacs

Particulars	For the Quarter ended 30th September 2025	For the Quarter ended 30th June 2025	For the Quarter ended 30th September 2024	For the Half Year ended 30th September 2025	For the Half Year ended 30th September 2024	For the Year ended 31th March 2025
Segment Revenue						
Defence & Aerospace Division	72.60	50.95	89.33	123.55	112.31	478.97
Digital Manufacturing and Advance Systems	-	-	29.70	-	49.40	112.48
Other Unallocated Revenue	-					
Interest Income Received	174.17	119.58	220.51	293.75	416.15	1,103.82
Profit on Sale of Investments	0.00	1839.92	153.47	1,839.92	714.24	798.14
Miscellaneous Receipts	66.10	22.27	32.81	88.37	54.63	176.51
Total Revenue	**312.87**	**2,032.72**	**525.82**	**2,345.59**	**1,346.72**	**2,669.92**
Segment Result						
Defence & Aerospace Division	-22.25	-146.36	58.64	-168.62	-21.14	60.09
Digital Manufacturing and Advance Systems	-10.52	-10.49	18.97	-21.01	28.67	70.43
Total Profit & Loss before tax and interest	**-32.79**	**-156.85**	**77.60**	**-189.63**	**7.52**	**130.52**
Finance cost	-3.58	-4.44	14.10	-8.02	26.84	-45.55
Unallocable Expenditure net off unallocable income	113.54	1859.57	-213.44	1,973.11	-879.61	1,424.02
Profit Before Tax	**77.19**	**1,698.28**	**303.79**	**1,775.47**	**887.14**	**1,508.99**
Segment Assets						
Defence & Aerospace Division	2,483.40	2,452.42	2,405.71	2,483.40	2,405.71	2,540.38
Digital Manufacturing and Advance Systems	101.23	1,227.20	141.46	101.23	141.46	119.18
Total Segment Assets	**2,584.63**	**3,679.62**	**2,547.17**	**2,584.63**	**2,547.17**	**2,659.56**
Unallocable	37,388.70	36,239	28,672.37	37,388.70	28,672.37	37,579.61
Total	**39,973.33**	**39,918.40**	**31,219.54**	**39,973.33**	**31,219.54**	**40,239.17**
Segment Liabilities						
Defence & Aerospace Division	256.73	249.76	755.50	256.73	755.50	442.50
Digital Manufacturing and Advance Systems	-	-	-	-	-	
Total Segment Liabilities	**256.73**	**249.76**	**755.50**	**256.73**	**755.50**	**442.50**
Unallocable	39,716.60	39,668.63	30,464.04	39,716.60	30,464.04	39,796.67
Total	**39,973.33**	**39,918.40**	**31,219.54**	**39,973.33**	**31,219.54**	**40,239.17**

For and on behalf of Board of Directors

Abhishek Singhania
Chairman and Managing Director
(DIN No 00087844)

P. L. TANDON & CO. ★ CHARTERED ACCOUNTANTS ★ KANPUR

Place: New Delhi
Date:- 11-11-2025

P. L. Tandon & CO.
CHARTERED ACCOUNTANTS

"WESTCOTT BUILDING"
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P.O. BOX No. 113
KANPUR - 208 001

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: 9415433040
Web. : office@pltandon.com

Independent Auditor's Review Report On consolidated unaudited Quarterly and Year to date Financial Results of the JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation33 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 of its associates ,for the quarter ended September 30, 2025, and year to date from April 01, 2025 to September 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.

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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

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

Bases for Qualified Conclusion

5. ***Based on information provided to us by management, Ex director of the subsidiary (Neumesh Labs Private Limited) had made misappropriation of funds and trade receivable of Rs. 5042.34 lakh in esarlier years for which the company had filed First Individual 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 the provision for expected credit loss towards doubtful trade receivable has not been made .This information indicates if provision for expected credit loss for doubtfull trade receivable were made , the trade receivable would have been decereased by Rs. 5045.34 lakh, provision for doubtful trade receivable would br increased by Rs. 5045.34 lakh, profit before tax decreased by Rs. 5045.34 lakh and total comprehensive income decreased by Rs. 5045.34 lakh.However , the management hopes that total amount will be realized and there is no need to make the provision of Rs. 5045.34 lakh***.

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 7 below, with the exception of the matters described in paragraph – Basis for Qualified Conclusion , non compliance of Ind AS 109 (Refer note no 4 to the consolidated unaudited quarterly and half yearly financial results) and Stock of finished goods Rs 1350.08 lakhs with third party 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

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Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not reviewed the unaudited financial results of two Subsidiaries and one associate whose financial information reflect total assets of Rs. 37874.32 lakh as at 30th September 2025 total revenue of Rs. 5651.22 lakh and Rs 12288.42 lakh for the quarter and half year ended 30th September 2025 respectively , net profit Rs. 590.68 lakh and Rs. 1578.03 lakh respectively for the quarter and half year ended 30th September, 2025 , total comprehensive income and Rs. 578.10 lakh and Rs.1851.07 lakh respectively as considered in the Consolidated Unaudited Financial Results. The Consolidated Unaudited Financial results also include the group share of Net profit of Rs 0.47 lakh and Rs. 2.77 lakh respectively for the quarter and half year ended 30th Sept 2025 respectively as considered in Consolidated Unaudited Financial results. These Financial Results /information of subsidiaries have been audited by other auditors whose reports have been furnished by the management and our opinion on the unaudited consolidated financial results in respect of these Subsidiaries based solely on the reports of other auditors. The financial results of associate have not been reviewed by their auditor and our opinion is based on the financial information submitted by the Management

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

8. **Emphasis of Matter**

8.1 We draw attention to note no 3 to the unaudited consolidated quarterly half yearly financial Results which describe about the applicability of section 45IA of Reserve Bank of India.

8.2 Impairment of goodwill ,if any will be done at the year end. (Refer note no 7)
Our opinion is not modified in respect of these matters.

P.L. TANDON & CO. KANPUR CHARTERED ACCOUNTANTS

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

P.P.SINGH
(PARTNER)
M. No.: 072754
UDIN: 25072754BMJPLI6687

Place :. New Delhi
Date : 11/11/2025

Jaykay Enterprises Limited

JKE™

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

Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year ended 30th September,2025

in ₹ Lacs

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
			Restated				
1	**Income from Operations:**						
	i. Operating Income	6,306.56	5,545.35	3,080.95	11,851.91	4,795.31	8,063.98
	ii. Other Income						
	ii (a) income from sales of shares	0.00	1,839.92	153.46	1,839.92	714.23	798.14
	ii (b) other income	572.80	356.84	103.44	929.64	184.20	1,031.61
	Total Revenue	**6,879.36**	**7,742.11**	**3,337.85**	**14,621.47**	**5,693.73**	**9,893.73**
2	**Expenses :**						
	i. Cost of Materials consumed	236.89	286.41	160.91	523.31	324.60	846.96
	ii. Changes in inventories of finished goods, Stock in Trade and work in progress	-136.60	42.75	-170.53	(93.85)	-231.36	(1,697.49)
	iii. Purchase of Stock in Trade	7.14	-	2,287.24	7.14	3,238.43	5,788.59
	iv. Employee benefits expenses	3,759.01	3,357.80	185.17	7,116.81	361.94	758.18
	v. Finance Cost	206.82	128.48	180.43	335.30	350.68	608.47
	vi. Depreciation	405.54	392.67	106.00	798.22	208.16	467.18
	vii. Other Expenses	1,337.21	1,169.66	465.45	2,506.87	808.47	2,414.04
	Total Expenses	**5,816.01**	**5,377.77**	**3,214.65**	**11,193.80**	**5,060.92**	**9,185.93**
3	**Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and Tax**	**1,063.35**	**2,364.34**	**123.20**	**3,427.67**	**632.82**	**707.80**
	Share of Profit/(Loss) of Associates	2.30	0.47	(13.20)	2.77	(13.20)	0.84
4	**Profit Before Exceptional Item, Extraordinary Items and Tax**	**1,065.65**	**2,364.81**	**110.01**	**3,430.44**	**619.62**	**708.64**
5	**Exceptional Items**						
6	**Profit before Extraordinary Items and Tax**	**1,065.65**	**2,364.81**	**110.01**	**3,430.44**	**619.62**	**708.64**
	Extraordinary Items						
	Profit before Tax	**1,065.65**	**2,364.81**	**110.01**	**3,430.44**	**619.62**	**708.64**
7	**Tax Expense**						
	- Current Tax	361.22	441.11		802.33		74.16
	- Deferred tax	-172.76	(96.33)		(269.09)		(142.09)
	- Tax Adjustment of earlier years			59.00	-	59.00	59.14
8	**Profit After Tax (8-9)**	**877.21**	**2,020.03**	**51.01**	**2,897.20**	**560.62**	**717.43**
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	849.37	2,021.55	42.09	2,870.92	505.17	701.62
	Non-Controlling Interest	27.79	(1.52)	8.91	26.27	55.45	15.80
9	**Other Comprehensive Income**						
	Items that will be reclassified to profit or loss -(Restated)	(0.01)	-1,235.92	(278.40)	(1,235.93)	(244.71)	-173.51
	Items that will not be reclassified to profit or loss	-7.64	(12.59)	-	(20.23)	-	5.22
10	**Total of Other Comprehensive Income**	**(7.66)**	**(1,248.52)**	**(278.40)**	**(1,256.16)**	**(244.71)**	**(168.29)**
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	(7.66)	(1,248.52)	(278.40)	(1,256.16)	(244.71)	(168.29)
11	**Total Comprehensive Income**	**869.55**	**771.52**	**(227.39)**	**1,641.03**	**315.91**	**549.14**
	Attibutable to:						
	Equity Holders of Jaykay Enterprises Ltd.	841.76	773.03	(236.31)	1,614.76	260.45	533.34
	Non-Controlling Interest	27.79	(1.52)	8.91	26.27	55.45	15.80
12	**Paid-up Equity Share Capital**						
	Face Value of ₹1/- Per Share	1,223.69	1,223.69	1,169.16	1,223.69	1,169.16	1,223.69
13	Other Equity						
14	**Earnings per Equity share of ₹ 1/- each**						
	Basic Per Share (Not Annualized) In ₹	0.72	1.65	0.08	2.37	0.79	0.79
	Diluted Per Share (Not Annualized) In ₹	0.72	1.65	0.08	2.37	0.79	0.79

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NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2025

1. The above consolidated financial results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on 11th November 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 receivables 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 ₹5,045.34 lakhs.

   In view of the above, the management hopes that the 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 statements as at 30th September 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 the Company is covered under Section 45-IA of the Reserve Bank of India Act, 1934.

   However, the Company is engaged in the main business of digital manufacturing, software designing & development, and manufacturing of parts and accessories used in the aerospace sector.

   Further, the Company is not engaged in the business which attracts the requirement of registration under Section 45-IA of the Reserve Bank of India Act, 1934, except that the Company has made investments in wholly owned subsidiary/group companies.

   Based on expert opinion from an outside agency, 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.

4. Valuation of Investment in JK Urbanscapes Developers Limited

   The Company had an investment in 95,10,360 equity shares of erstwhile associate — JK

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Urbanscapes Developers Limited — which was classified as an associate company up to the financial year 2020–21.
However, during the financial year 2021–22, JK Urbanscapes 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 Urbanscapes 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 the erstwhile associate has been carried at cost - ₹1/-.

5. Segment Report

Segment report is based on operating segments which are reviewed by the Company's Chief Operating Decision Maker to make decisions about resources to be allocated to the segments and assess their performance.

6. Restatement

During the financial year ended 31st March 2026, the Company discovered that the amount of Other Comprehensive Income was inadvertently not disclosed in unaudited financial results for the quarter ended 30th June 2025. Consequently, the amount of Other Comprehensive Income and Total Comprehensive Income were shown in excess by ₹1,235.93 lakhs in the unaudited quarterly financial results ended on 30th June

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2025.

The unaudited financial results for the quarter and half year ended 30th September 2025 have been restated to correct this. There is no impact on the unaudited quarterly financial results for the quarter ended 30th September 2025.

7. The provision for impairment of assets, including investments in subsidiaries, associates and goodwill, if any, will be made at the year end.

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

For and on behalf of the Board of Directors

Abhishek Singhania

Chairman and Managing Director

(DIN: 00087844)

P.L. TANDON & CO. KANPUR CHARTERED ACCOUNTANTS

Place: New Delhi

Dated: 11th November 2025

Jaykay Enterprises Limited
CIN: L55101UP1961PLC001187
(Registered Office: Kamla Tower, Kanpur- 208001)
Ph.No.+91 512 2371478-81 * Fax : +91 512 2332665 website www.jaykayenterprises.com
E-mail : cs@jaykayenterprises.com

JKE

Consolidated Statement of Assets and Liabilities as at 30th Sep, 2025

(Rs in Lakhs)

Particulars	As at 30th September 2025	As at 31st March 2025
ASSETS		
Non- Current Assets:		
(a) Property, Plant and Equipment	4,320.11	6,355.67
(b) Investment Property	923.43	931.87
(c) Capital Work In Progress	2,122.22	1,774.73
(d) Right of Use Assets	686.05	565.80
(e) Other Intangible Assets	1,895.05	2,217.41
(f) Intangible assets under development	1,873.26	998.62
(g) Goodwill	382.71	382.71
(i) Financial Assets		
(i) Investments	7,129.36	6,339.82
(ii) Other Financial Assets	3,364.80	2,227.44
(i) Deferred Tax Assets	-	39.54
(j) Other Non Current Financial Assets	594.96	578.26
	23,291.95	**22,411.87**
Current Assets:		
(a) Inventories	4,027.86	3,921.69
(b) Financial Assets	-	
(i) Investments	29.57	1,858.04
(ii) Cash and Cash Equivalents	6,013.79	2,489.95
(iii) Bank Balances	6,899.93	12,795.69
(iv) Loans	234.50	234.50
(v) Other Financial Assets	7,914.02	3,416.87
(vi) Trade Receivables	12,807.83	11,693.25
(c) Current Tax Assets	-	64.61
(d) Other Current Assets	4,280.19	1,816.22
	42,207.70	**38,290.82**
TOTAL ASSETS	**65,499.65**	**60,702.69**
EQUITY AND LIABILITIES		
Equity:		
(a) Equity Share Capital	1,223.57	1,223.57
(b) Other Equity	41,681.59	39,897.09
(c) Capital Reserve on consolidation (Net)	4,765.28	4,765.28
(d) Non Controlling Interest	2,503.62	2,477.35
	50,174.06	**48,363.30**
Liabilities:		
Non Current Liabilities:		
(a) Financial Liabilities		
(a) Lease Liabilities	406.27	252.58
(b) Other Borrowings	6.12	295.10
(b) Other Non Current Liabilities	589.47	331.00
(c) Provisions	899.89	814.92
(d) Deferred Tax Liabilities	124.30	-
	2,026.04	**1,693.60**
Current Liabilities:		
(a) Financial Liabilities		
(i) Borrowings	6,626.80	2,802.67
ia) Lease Liabilities	298.84	371.16
(ii) Trade payables	3,314.98	4,247.04
(iii) Other financial liabilities	450.12	973.72
(b) Other current liabilities	2,201.99	2,125.80
(c) Provisions	143.90	125.40
(d) Current Tax Liabilities	262.92	-
	13,299.55	**10,645.79**
TOTAL EQUITY AND LIABILITIES	**65,499.65**	**60,702.69**
* Notes of Unaudited financial result attached		

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Jaykay Enterprises Limited

CIN: L55101UP1961PLC001187

(Registered Office: Kamla Tower, Kanpur- 208001)

Consolidated Cash Flow Statement for the half year ended 30th September 2025

	Particulars	For the Half Year ended 30th September 2025		For the half Year ended 30th September 2024	
A.	**Cash Flow from Operating Activities**				
	Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account		**3,430.44**		**564.17**
	Adjusted for				
	Depreciation	798.22		208.16	
	Finance Cost	335.30		350.68	
	Interest Received	(624.69)		(128.97)	
	Dividend Income	(0.01)		(10.99)	
	Share of Loss/ profit of Associate	-		13.20	
	Profit on sale of Investments	(1,839.92)	**(1,331.11)**	(714.24)	**(282.16)**
	Operating Profit/(Loss) before Working Capital Changes		**2,099.34**		**282.01**
	Adjusted for				
	(Increase)/Decrease in Trade Receivables & Other Advances	-1,114.58		(3,166.30)	
	(Increase)/Decrease in Inventories	-106.17		(268.66)	
	(Increase)/Decrease in Security Deposits and Other deposits	-6,896.51		826.11	
	Increase/(Decrease) in Trade Payables & Other Liabilities	(1,360.98)	**(9,478.22)**	1,792.31	**(816.54)**
	Cash used in Operations		**(7,378.89)**		**(534.53)**
	Refund /(Income Tax Payment)		-		52.25
	Net Cash Used in Operating Activities		**(7,378.89)**		**(482.28)**
B.	**Cash Flow from Investing Activities**				
	Movement in Fixed deposits	5,695.76		-8,470.89	
	'Net (Purchase)/Sale of PPE, CWIP, Intangible Assets & ROU Assets	765.85		(1,631.78)	
	(Increase)/ decrease in other Non Financial Assets	-1,743.61		(1,987.64)	
	(Increase)/Decrease in Loans given	-		111.58	
	(Purchase)/Sale of Investments	1,935.35		752.08	
	Increase of Non Controlling Interest	-		55.45	
	Interest Income	624.69		122.93	
	Dividend Income	0.01	7,278.06	10.99	(11,037.28)
	Net Cash generated from Investing Activities		**7,278.06**		**(11,037.28)**
C.	**Cash Flow from Financing Activities**				
	Proceeds from Issue of Equity Share Capital	-		584.58	
	Proceeds from Share Premium	-		14,029.85	
	Lease Liabilities paid off	81.37		(39.26)	
	Increase/(Decrease) in Short Term borrowings	3,824.14		**1,164.96**	
	Increase in Long Term borrowings	(288.98)		**(3,285.59)**	
	Finance Cost	(335.30)		(350.68)	
	Increase/(Decrease) in - Non Current	343.43	3,624.65		12,103.86
	Net Cash used in Financing Activities		**3,624.67**		**12,103.88**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		**3,523.84**		**584.30**
	Opening Balance of Cash and Cash Equivalents		**2,489.95**		**1,695.86**
	Closing Balance of Cash and Cash Equivalents		**6,013.79**		**2,280.16**

P. L. TANDON & CO. ★ KANPUR ★ CHARTERED ACCOUNTANTS

Place : New Delhi

Date: 11-11-2025

For and on behalf of the Board of Directors of

Jaykay Enterprises Limited

ABHISHEK SINGHANIA

Chairman and Managing Director

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 and half year ended 30th September, 2025

Rs in Lacs

Particulars	For the Quarter ended 30th September 2025	For the Quarter ended 30th June 2025	For the Quarter ended 30th September 2024	For the Half Year ended 30th September 2025	For the Half Year ended 30th September 2024	For the Year ended 31th March 2025
Segment Revenue						
Defence & Aerospace Division	841.39	732.43	575.37	1,573.82	1,092.61	2,978.96
Digital Manufacturing and Advance Systems	(31.10)	48.46	2,505.59	17.36	3,702.70	5,378.71
Digital Service	5,473.58	4,764.44	-	10,238.02		-
Other Unallocated Revenue						
Interest Income	315.85	292.57	70.09	608.42	128.97	523.88
Profit on Sale of Investments	(0.00)	1,839.92	153.47	1,839.92	714.24	798.14
Miscellaneous Receipts	279.66	64.28	33.34	343.94	55.22	214.04
Total Segment revenue	**6,879.36**	**7,742.11**	**3,337.85**	**14,621.47**	**5,693.73**	**9,893.73**
Less - Inter Segment Revenue	-	-	-	-	-	-
Total Revenue	**6,879.36**	**7,742.11**	**3,337.85**	**14,621.47**	**5,693.73**	**9,893.73**
Segment Result						
Defence & Aerospace Division	113.25	(63.09)	17.05	50.16	29.09	129.14
Digital Manufacturing and Advance Systems	-132.38	(54.92)	142.51	(187.30)	321.34	308.60
Digital Service	822.77	536.75		1,359.52		
Profit & Loss before finance cost and unallocable income net of expenses	**803.64**	**418.74**	**159.56**	**1,222.38**	**350.43**	**437.74**
Finance cost	-206.79	(128.48)	180.42	(335.30)	350.68	(608.47)
Unallocable income net of expenses	468.80	2,074.55	212.77	2,543.35	(269.18)	879.38
Profit Before Tax	**1,065.65**	**2,364.81**	**117.06**	**3,430.44**	**619.62**	**708.64**
Segment Assets						
Defence & Aerospace Division	27,570.53	25,755.21	22,730.77	27,570.53	22,730.77	23,539.55
Digital Manufacturing and Advance Systems	10,745.87	10,490.12	8,470.18	10,745.87	8,470.18	9,826.36
Digital Service	24,290.74	23,032.26		24,290.74		22,729.76
Total Segment Assets	**62,607.14**	**59,277.59**	**31,200.95**	**62,607.14**	**31,200.95**	**56,095.67**
Unallocable	2,892.51	14,752.61	12,576.00	2,892.51	12,576.00	4,607.02
Total	**65,499.65**	**74,030.20**	**43,776.95**	**65,499.65**	**43,776.95**	**60,702.69**
Segment Liabilities						
Defence & Aerospace Division	25,343.86	23,552.55	7,381.60	25,343.86	7,381.60	21,441.67
Digital Manufacturing and Advance Systems	10,644.63	10,378.99	6,679.96	10,644.63	6,679.96	9,707.17
Digital Service	24,290.74	23,032.26		24,290.74		22,729.76
Total Segment Liabilities	**60,279.23**	**56,963.80**	**14,061.55**	**60,279.23**	**14,061.55**	**53,878.60**
Unallocable	**5,220.42**	17,066.40	29,715.40	5,220.42	29,715.40	6,824.09
Total	**65,499.65**	**74,030.20**	**43,776.95**	**65,499.65**	**43,776.95**	**60,702.69**

P. L. TANDON & CO. ★ CHARTERED ACCOUNTANTS ★ KANPUR

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

ABHISHEK SINGHANIA
Chairman and Managing Director

Place : New Delhi
Date: 11-11-2025