

February 13, 2026

BSE Limited

Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400001
Scrip Code: 500306

National Stock Exchange of India Ltd.

Exchange Plaza, 5th Floor,
Plot No. C-1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400051
NSE Symbol: JAYKAY

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

Dear Sir/Madam,

This is in continuation to our letters dated December 24, 2025 and February 06, 2026.

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. February 13, 2026, inter alia, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 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 06:20 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
Company Secretary & Compliance Officer

Encl: As above



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 December 31, 2025, and year to date from April 01, 2025 to December 31, 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. Bases for Qualified Conclusion

4.1 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.0.11 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 .

4.2 Inventories of closing work in progress amounting to Rs 357.65 lakhs.has not been valued in accordance with Ind As -2 as closing has been valued at cost instead of at realizable value being lower of cost. Impact, if any on the assets and income / expenditure is presently not ascertainable.

5 Qualified Conclusion

Based on our review conducted as above, with the exception of the matters described in paragraph- Basis for Qualified Conclusion , non compliance of Ind AS 109 (Refer note no 6 to the standalone unaudited quarterly and nine months 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

6 Emphasis of Matter

6.1 We draw attention to note no. 5 to the unaudited standalone quarterly and nine month



ended financial results which describe about the applicability of section 45- IA of Reserve Bank of India.

6.2 Impairment of goodwill ,if any will be done at the year end. (Refer note no. 8).

Our opinion is not modified in respect of above matters.

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



P.P. Singh
P.P. SINGH

(PARTNER)

Membership No. 072754

UDIN: 26072754EQYIHQ4852

Date: 13-02-2026

Place: Kanpur

**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 Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2025

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Rs in Lakh
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	Year Ended 31.03.2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1.	Income from Operations						
	i. Operating Income	64.64	72.60	209.06	188.19	370.77	
	ii. 'Other Income						
	a. Income from Sale of Shares	-	-	-	1,839.92	714.23	
	b. Other Income	393.52	240.27	455.62	775.64	926.40	
	Total Revenue	458.16	312.87	664.68	2,803.75	2,011.40	
2.	Expenses :						
	i. Purchases of Stock In Trade	-	-	-	-	2.25	
	ii. Cost of Materials Consumed	25.93	28.68	53.28	75.15	103.58	
	iii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(99.97)	(39.05)	(31.04)	(62.23)	(154.81)	
	iv. Employee benefits expenses	86.98	80.85	81.94	252.26	217.10	
	v. Finance Cost	5.14	3.58	14.69	13.16	41.53	
	vi. Depreciation	52.98	52.97	56.96	167.22	160.32	
	vii. Other Expenses	185.57	108.65	174.11	381.19	441.80	
	Total Expenses	256.63	235.68	349.94	826.75	809.52	
3.	Profit/(Loss) before Exceptional and	201.53	77.19	314.74	1,977.00	1,201.88	
4.	Exceptional Items						
5.	Profit/(Loss) before Extraordinary Items and	201.53	77.19	314.74	1,977.00	1,201.88	
6.	Extraordinary Items						
7.	Profit/(Loss) before Tax	201.53	77.19	314.74	1,977.00	1,201.88	
8.	Tax Expense						
	- Current Tax	23.25	(32.75)	38.51	112.71	38.51	
	- Deferred Tax	4.70	9.20	(86.96)	55.58	(86.96)	
9.	Net Profit for the period	173.58	100.74	363.19	1,808.71	1,250.33	
10.	Other Comprehensive Income						
	'Items that will be reclassified to profit or loss	(0.00)	(0.01)	154.77	(1,235.93)	(89.51)	
	Items that will not be reclassified to profit or loss (Net of Tax)	-	-	-	-	-	
	Total of Other Comprehensive Income	(0.00)	(0.01)	154.77	(1,235.93)	(89.51)	
11.	Total Comprehensive Income	173.58	100.73	517.96	572.78	1,160.82	
12.	Paid-up Equity Share Capital	1,302.87	1,223.69	1,169.16	1,302.87	1,169.16	
	Face Value of INR 1/- Per Share						
13.	Other Equity excluding Revaluation Reserves as per balance sheet of previous year					37,828.48	
14.	Earnings per Equity share of INR 1/- each						
	Basic Per Share	0.14	0.08	0.44	1.43	1.53	
	Diluted Per Share	0.14	0.08	0.44	1.43	1.40	



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 & Nine month ended 31st December 2025.

Amt in Lakh

Particulars	For the Quarter ended 31st December 2025	For the Quarter ended 30th September 2025	For the Quarter ended 31st December 2024	For the period of 9 Month ended 31st December 2025	For the period of 9 Month ended 31st December 2024	For the Year ended 31st March 2025
Segment Revenue						
Defence & Aerospace Division	64.64	72.60	179.36	188.19	291.67	478.97
Digital Manufacturing and Advance Systems	-	-	29.70	-	79.10	112.48
Other Unallocated Revenue	-	-	-	-	-	-
Interest Income Received	55.97	174.17	363.80	349.72	779.95	1,103.82
Profit on Sale of Investments	0.00	-	0.00	1,839.92	714.24	798.14
Miscellaneous Receipts	337.55	66.10	91.82	425.92	146.44	176.51
Total Revenue	458.16	312.87	664.68	2,803.75	2,011.40	2,669.92
Segment Result						
Defence & Aerospace Division	15.36	-22.25	40.57	-153.25	19.42	60.09
Digital Manufacturing and Advance Systems	-10.49	-10.52	19.34	-31.50	48.00	70.43
Total Profit & Loss before tax and interest	4.87	-32.79	59.91	-184.75	67.42	130.52
Finance cost	-5.14	-3.58	-14.70	-13.16	-41.54	-45.55
Unallocable Expenditure net off unallocable income	201.80	113.54	269.53	2,174.91	1,176.00	1,424.03
Profit Before Tax	201.53	77.19	314.74	1,977.00	1,201.88	1,509.00
Segment Assets						
Defence & Aerospace Division	2,563.22	2,483.40	2,721.32	2,563.22	2,721.32	2,540.38
Digital Manufacturing and Advance Systems	90.75	101.23	131.09	90.75	131.09	119.18
Total Segment Assets	2,653.97	2,584.63	2,852.41	2,653.97	2,852.41	2,659.56
Unallocable	48,475.76	37,388.70	28,759.16	48,475.76	28,759.16	37,579.61
Total	51,129.73	39,973.33	31,611.57	51,129.73	31,611.57	40,239.17
Segment Liabilities						
Defence & Aerospace Division	273.48	256.73	705.72	273.48	705.72	442.50
Digital Manufacturing and Advance Systems	-	-	-	-	-	-
Total Segment Liabilities	273.48	256.73	705.72	273.48	705.72	442.50
Unallocable	50,856.25	39,716.60	30,905.85	50,856.25	30,905.85	39,796.67
Total	51,129.73	39,973.33	31,611.57	51,129.73	31,611.57	40,239.17

For and on behalf of Board of Directors

Place: New Delhi
Date:- 13-02-2026



PARTHO PRATIM KAR
Joint Managing Director
(DIN: 00508567)

NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2025

1. The same accounting policies have been followed as compared with the annual financial statements for the year 2024-25.
2. Other Income Rs. 393.52 Lakh, includes Rs. 257.50 Lakhs Profit on sale of Non-Factory Building for which sale deed is yet to be executed.
3. The 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 13th February 2026. The standalone results have also been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
4. With respect to misappropriation of funds and trade receivables amounting to Rs. 152.99 lakhs in Neumesh Labs Private Limited (a 69.92% 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. 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.

5. As per the financial statements as at 31st December 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.



6. 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 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 - Rs. 1/-.

7. 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.



8. The provision for impairment of assets, including investments in subsidiaries, associates, and goodwill (if any), will be made at the end of the year.
9. Details of Utilization of Rs. 14,614.42 lakhs raised through issue of right shares and amount remaining unutilized till 31st December 2025 are as under:

(Amount in Lacs)

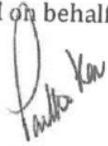
Sl. No.	Item Head	Amount as proposed in Offer Document	Revised after Shareholder's Approval	Amount Utilised At the end of period ended on 31st December, 2025	Unutilised Amount
1	JK Defence & Aerospace Limited (Wholly Owned Subsidiary)				
	Purchase of Plant & Machinery	1,553.61	100.00	0.00	100.00
	Advance for Purchase of Land	1,403.53	1,403.53	1,387.20	16.33
	Construction of Building	1,655.64	100.00	19.84	80.16
	Other Miscellaneous (including preliminary regulatory expenses, staffing, marketing, etc.)	542.75	1,000.00	914.36	85.64
	Repayment of Loan taken by JK Defence & Aerospace Limited	3,300.00	6,900.00	6,866.52	33.48
2	JK Digital and Advance Systems Private Limited (Wholly Owned Subsidiary)				
	Purchase of Plant & Machinery (including advance payments and purchase of machinery from related party of Rs. 757.79 lakhs)	3,600.00	2,300.00	2,224.29	75.72
	Centre of Excellence Lab (including advance payments)	200.00	300.00	264.76	35.24



	Cost of 3D Machines and Quality Labs Interior Works	1,000.00	1,000.00	145.83	854.17
	General Corporate Expenses	0.00	100.00	97.69	2.31
3	Jaykay Enterprises Limited				
	General Corporate Expenses	1,277.42	1,322.80	1,117.41	205.39
	Issue Expenses	82.00	88.60	88.60	0.00

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

For and on behalf of the Board of Directors



PARTHO PRATIM KAR
Joint Managing Director
(DIN: 00508567)



Place: New Delhi
Dated: 13th February 2026

Independent Auditor's Review Report on consolidated unaudited Quarterly and Year to date Financial Results of the JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss/profit of its associates, for the quarter ended December 31,, 2025, and year to date from April 01, 2025 to December 31, 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
J K Phillips LLP	Associate LLP
Allen Reinforced Plastics Private Limited	Subsidiary Company
J K Techno Soft Limited	Subsidiary Company

5 Bases for Qualified Conclusion

5.1 *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 decreased 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.*

5.2 *Inventories of closing work in progress amounting to Rs 357.65 lakh and closing stock of finished goods Rs 13.50 lakh have not been valued in accordance with Ind As -2 as closing inventories have been valued at cost instead of at realizable value being lower than cost. Impact, if any on the assets and income / expenditure is presently not ascertainable.*

Qualified Conclusion

- 6 *Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the un reviewed financial results referred to in paragraph 7 below, 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 consolidated unaudited quarterly and nine months financial results), 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.

- 7 The consolidated unaudited financial results also include the Group's share of net Profit/(loss) of associates of Rs.. 1.08 lakh and Rs 3.85 Lakh and profit of subsidiaries Rs. 586.39 lakh and Rs 2039.08 lakh for the quarter ended 31st December , 2025 and for the period 01-04-2025 to 31-12-2025, respectively as considered in the consolidated unaudited financial results, based on their interim financial information which have not been reviewed by their auditors.

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

8 Emphasis of Matter

- 8.1 We draw attention to note no 4 to the unaudited consolidated quarterly and nine months financial results which describe about the applicability of section 45 -IA of Reserve Bank of India.
- 8.2 Impairment of goodwill ,if any will be done at the year end.(Refer note no . 8)

Our opinion 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: 26072754HRWHPG1847

Place :. Kanpur

Date : 13-02-2026

**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**JKE****Statement of Consolidated Un-audited Financial Results for the Quarter and Nine Month ended 31st December,2025**

in ₹ Lakh

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations:						
	i. Operating Income	5,997.30	6,306.56	2,172.73	17,849.21	6,968.04	8,063.98
	ii. Other Income	-	-	-	1,839.92	714.23	798.14
	ii (a) Income from sales of shares	-	-	-	1,839.92	714.23	798.14
	ii (b) other income	632.57	572.80	373.34	1,562.21	557.53	1,031.61
	Total Revenue	6,629.87	6,879.36	2,546.07	21,251.34	8,239.80	9,893.73
2	Expenses :						
	i. Cost of Materials consumed	406.59	236.89	252.12	929.89	576.71	846.96
	ii. Changes in inventories of finished goods, Stock in Trade and work in progress	-307.07	-136.60	-201.77	(400.92)	-433.13	(1,697.49)
	iii. Purchase of Stock in Trade	-	7.14	1,268.70	7.14	4,527.13	5,788.59
	iv. Employee benefits expenses	3,476.11	3,759.01	198.28	10,592.92	560.22	758.18
	v. Finance Cost	117.58	206.82	99.12	452.88	449.80	608.47
	vi. Depreciation	396.63	405.54	113.71	1,194.84	321.87	467.18
	vii. Other Expenses	1,219.05	1,337.21	497.52	3,725.92	1,305.99	2,414.04
	Total Expenses	5,308.89	5,816.01	2,247.68	16,502.67	7,308.59	9,185.93
3	Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and Tax	1,320.98	1,063.35	298.39	4,748.67	931.21	707.80
	Share of Profit/(Loss) of Associates	1.08	2.30	2.69	3.85	(10.52)	0.84
4	Profit Before Exceptional Item, Extraordinary Items and Tax	1,322.06	1,065.65	301.08	4,752.52	920.69	708.64
5	Exceptional Items (Refer Note no-7)	447.56			447.56		
6	Profit before Extraordinary Items and Tax	874.50	1,065.65	301.08	4,304.96	920.69	708.64
	Extraordinary Items						
	Profit before Tax	874.50	1,065.65	301.08	4,304.96	920.69	708.64
7	Tax Expense						
	- Current Tax	348.64	361.22	162.96	1,150.97	162.96	74.16
	- Deferred tax	-152.15	-172.76	-459.90	(421.24)	-459.90	(142.09)
	- Tax Adjustment of earlier years			59.14	-	59.14	59.14
8	Profit After Tax (8-9)	678.01	877.21	538.88	3,575.23	1,158.49	717.43
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	670.30	849.37	516.99	3,541.24	1,081.14	701.62
	Non-Controlling Interest	7.71	27.79	21.89	33.99	77.35	15.80
9	Other Comprehensive Income						
	Items that will be reclassified to profit or loss	0.00	(0.01)	160.10	(1,235.93)	(84.62)	-173.51
	Items that will not be reclassified to profit or loss	-0.39	-7.64		(20.61)	-	5.22
10	Total of Other Comprehensive Income	(0.39)	(7.66)	160.10	(1,256.54)	(84.62)	(168.29)
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	(0.39)	(7.66)	160.10	(1,256.54)	(84.62)	(168.29)
	Non-Controlling Interest	7.71	27.79	21.89	33.99	77.35	15.80
11	Total Comprehensive Income	677.62	869.55	698.97	2,318.69	1,073.88	549.14
	Attributable to:						
	Equity Holders of Jaykay Enterprises Ltd.	669.91	841.76	677.09	2,284.70	996.52	533.34
	Non-Controlling Interest	7.71	27.79	21.89	33.99	77.35	15.80
12	Paid-up Equity Share Capital						
	Face Value of ₹1/- Per Share	1,302.87	1,223.69	1,169.16	1,302.87	1,169.16	1,223.69
	Other Equity						
14	Earnings per Equity share of ₹ 1/- each						
	Basic Per Share (Not Annualized) In ₹	0.53	0.72	0.83	2.82	1.32	0.79
	Diluted Per Share (Not Annualized) In ₹	0.53	0.72	0.83	2.82	1.32	0.79



Jaykay Enterprises Limited
CIN : L55101UP1961PLC001187
(Regd. Office : Kaila Tower, Kanpur 206 001)

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 Nine month ended 31st December, 2025

Rs in Lakh

Particulars	For the Quarter ended 31st December 2025	For the Quarter ended 30th September 2025	For the Quarter ended 31st December 2024	For the period Nine month ended 31st, December 2025	For the period Nine month ended 31st, December 2024	For the Year ended 31th March 2025
Segment Revenue						
Defence & Aerospace Division	953.86	841.39	704.17	2,527.68	1,796.78	2,978.96
Digital Manufacturing and Advance Systems	36.06	(31.10)	1,535.42	53.41	5,238.13	5,378.71
Digital Service	5,007.38	5,473.58	-	15,268.12	-	-
Other Unallocated Revenue						
Interest Income	300.84	315.85	214.68	886.55	343.65	523.88
Profit on Sale of Investments	-	(0.00)	-	1,839.92	714.24	798.14
Miscellaneous Receipts	331.73	279.66	91.79	675.66	147.00	214.04
Total Segment revenue	6,629.87	6,879.36	2,546.07	21,251.34	8,239.80	9,893.73
Less - Inter Segment Revenue	-	-	-	-	-	-
Total Revenue	6,629.87	6,879.36	2,546.07	21,251.34	8,239.80	9,893.73
Segment Result						
Defence & Aerospace Division	266.87	113.25	130.48	317.06	159.58	129.14
Digital Manufacturing and Advance Systems	-40.95	-132.38	149.32	(228.25)	470.66	308.60
Digital Service	795.63	822.77	-	2,155.14	-	-
Profit & Loss before finance cost and unallocable income net of expenses	1,021.55	803.64	279.80	2,243.95	630.24	437.74
Finance cost	(117.58)	-206.79	(99.12)	(452.88)	(449.80)	(608.47)
Unallocable income net of expenses	418.09	468.80	120.40	2,961.45	740.25	879.38
Exceptional Items	(447.56)	-	-	(447.56)	-	-
Profit Before Tax	874.50	1,065.65	301.08	4,304.96	920.69	708.64
Segment Assets						
Defence & Aerospace Division	15,277.48	27,570.53	23,357.30	15,277.48	23,357.30	23,539.55
Digital Manufacturing and Advance Systems	10,732.91	10,745.87	10,922.39	10,732.91	10,922.39	9,826.36
Digital Service	24,935.00	24,290.74	-	24,935.00	-	22,729.76
Total Segment Assets	50,945.39	62,607.14	34,279.69	50,945.39	34,279.69	56,095.67
Unallocable	13,085.22	2,892.51	10,876.91	13,085.22	10,876.91	4,607.02
Total	64,030.61	65,499.65	45,156.60	64,030.61	45,156.60	60,702.69
Segment Liabilities						
Defence & Aerospace Division	12,987.74	25,343.86	21,341.69	12,987.74	21,341.69	21,441.67
Digital Manufacturing and Advance Systems	10,604.29	10,644.63	10,791.30	10,604.29	10,791.30	9,707.17
Digital Service	24,935.00	24,290.74	-	24,935.00	-	22,729.76
Total Segment Liabilities	48,527.03	60,279.23	32,132.99	48,527.03	32,132.99	53,878.60
Unallocable	15,503.58	5,220.42	13,023.61	15,503.58	13,023.61	6,824.09
Total	64,030.61	65,499.65	45,156.60	64,030.61	45,156.60	60,702.69

Place : New Delhi
Date : 13-02-2026



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

PARTHO PRATIM KAR
Joint Managing Director
(DIN: 00508567)

NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED AS ON 31ST DECEMBER 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 13th February 2026. The above results have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Other incomes Rs. 632.57 Lakh , includes Rs. 257.50 Lakh from Profit on sale of Non-Factory Building for which sale deed is yet to be executed.
3. With respect to misappropriation of funds and trade receivables amounting to Rs. 5,045.34 lakhs in Neumesh Labs Private Limited (a 69.92% 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. 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.

4. As per the financial statements as at 31st December 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.

5. Valuation of Investment in JK Urbanscapes Developers Limited



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

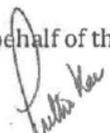
7. We draw attention with the following notes to the unaudited financial results for the quarter and nine month ended on 31st December 2025 of JK Technosoft Limited (a subsidiary company:



On November 21, 2025, the Government of India notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. Due to change in definition of 'wage', inter alia, the liability of the Group towards future gratuity and leave encashment will be impacted. Based on management's best estimates and considering the materiality, regulatory-driven and non-recurring nature of this impact, the Group has made additional provision towards gratuity and leave encashment and the same is presented under Exceptional Items of Rs. 447.56 Lakhs in the results for the period ended December 31, 2025. The Company will continue to monitor the finalization of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

8. The provision for impairment of assets, including investments in subsidiaries, associates and goodwill, if any, will be made at the year end.
9. The figures for the previous period/year have been regrouped wherever necessary.

For and on behalf of the Board of Directors


PARTHO PRATIM KAR
Joint Managing Director
(DIN: 00508567)



Place: New Delhi
Dated: 13th February 2026