

May 27, 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 March 25, 2026 and May 20, 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. May 27, 2026, inter alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026, duly reviewed by the Audit Committee.

Copy of the aforesaid financial results along with the Audit Report(s) by the Statutory Auditors of the Company are enclosed herewith.

We hereby declare that the Statutory Auditors of the Company have given an un-modified opinion on the Audited Standalone Financial Results of the Company for the financial year ended March 31, 2026.

We further declare that the Report of the Statutory Auditors on the Audited Consolidated Financial Results of the Company for the financial year ended March 31, 2026 contains a modified opinion. The Statement on Impact of Audit Qualifications (for audit report with modified opinion) in respect of the Audited Consolidated Financial Results is enclosed herewith.

The meeting of the Board of Directors commenced at 12:00 Noon and concluded at 03:50 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



P.L. Tandon & CO.

CHARTERED ACCOUNTANTS

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

Phone : 0512-2366774
: 9415433040
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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF JAYKAY ENTERPRISES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Quarterly Financial Results of Jaykay Enterprises Limited for the quarter ended March 31, 2026 and for the year ended March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us this statement of standalone financial results:

- i. is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with their cognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with the requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to note no 4 to the audited quarterly financial results

As per the financial statements for the fiscal year ended March 31, 2026, the company's financial assets and the income derived therefrom exceeded 50% of the total assets and gross income, respectively. Consequently, the company meets the financial criteria for a Non-Banking Financial Company (NBFC) under Section 45-IA of the Reserve Bank of India Act, 1934.

However, the company's principal business activities remain in digital manufacturing, software design and development, and the manufacturing of aerospace parts and accessories. The primary financial assets held are strategic investments in wholly owned subsidiaries and group companies. The company does not engage in any other financial operations that typically attract NBFC registration requirements.

Therefore, it is the management's considered view that the company is not required to obtain registration as an NBFC under Section 45-IA of the Reserve Bank of India Act, 1934. Nonetheless, the management has obtained the opinion from external independent consultant who is also of



the opinion that mandatory registration for NBFC is not applicable to the company's current operational structure under section 45 – IA of the Reserve Bank of India Act, 1934.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended March 31 2026. These matters were addressed in the context of our audit of the standalone financial statements and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key Audit Matters to be communicated in our reports.

Sl.no.	Reporting	How was the Key Audit Matters addressed in the audit
	<p>Impairment loss of Investment in Neumesh Labs Private Limited (Wholly owned subsidiary)</p> <p>Jaykay Enterprises Limited holds total investments of Rs. 1672.98 lakh in its wholly owned subsidiary, comprising equity shares of Rs. 594.98 lakh and loans of Rs. 1078 lakh, both of which are carried at cost. Management has not conducted mandatory impairment testing for the investments and loans during the financial year.</p> <p>As of March 31, 2026, the subsidiary company reported substantial losses of Rs 6227 lakh and a reduced net worth in negative of Rs. 4305.51. Under Ind AS 36, an impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable amount. The negative net worth of subsidiary indicates that the carrying value of these assets (Rs. 593 lakh for equity and Rs. 1078 lakh for loans) significantly exceeds their recoverable amount.</p> <p>To ensure full compliance with Ind AS 36, the parent company (Jaykay Enterprises Limited) should recognize the corresponding impairment loss for both the investment and loan amounts in its statement of profit and loss.</p>	<p>We have made reliance on the following representation made by the management:</p> <ul style="list-style-type: none"> - The investment in Neumesh Labs Private Limited is of a long-term and strategic nature. The subsidiary operates in the specialized additive manufacturing and technology space. The temporary reduction in the subsidiary's net worth and its operational losses are primarily attributed to the initial stabilization phase of its operations and specific legacy setbacks. - While we acknowledge the negative net worth of the subsidiary, management is of the view that the recoverable value of the investment and the outstanding loans (based on its Value-in-Use) exceeds or is equal to its carrying cost. - We believe that no impairment provision is required to be recognized in the Statement of Profit and Loss for the year ended March 31, 2026, as the underlying value justifies the carrying amount. Adequate disclosure of the subsidiary's financial health has been made in the notes to the standalone financial statements to ensure true and fair reporting.]



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Our opinion is not modified in respect of the above matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual audited financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement of standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement of standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to



continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement of standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Date: 27-05-2026

Place: DELHI



For P.L. Tandon & Co.

Chartered Accountants

FRN: 000186C

P.P. Singh

P.P. SINGH

(PARTNER)

Membership Number: 072754

UDIN **26072754QFOPHK1821**



Jaykay Enterprises Limited

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 Standalone Audited Financial Results for the Quarter and year ended 31st March, 2026

Rs in Lacs

Sl. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-audited	Audited	Audited	Audited
1.	Income from Operations					
	i. Operating Income	416.41	64.64	220.68	604.59	591.45
	ii. Other Income	86.98	393.52	437.84	2,702.54	2,078.47
	a. Income from Sale of Shares	-	-	-	1,839.92	798.14
	b. Other Income	86.98	393.52	437.84	862.62	1,280.33
	Total Revenue	503.39	458.16	658.52	3,307.14	2,669.92
2.	Expenses :					
	i. Purchases of Stock In Trade	325.75	-	2.25	325.75	2.25
	ii. Cost of Materials Consumed	44.28	25.93	79.72	119.43	183.30
	iii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(108.59)	(99.97)	(70.80)	(170.82)	(225.61)
	iv. Employee benefits expenses	91.11	86.98	78.64	343.37	295.74
	v. Finance Cost	4.76	5.14	4.02	17.92	45.55
	vi. Depreciation	53.00	52.98	85.13	220.22	245.45
	vii. Other Expenses	142.33	185.57	172.44	523.52	614.24
	Total Expenses	552.64	256.63	351.40	1,379.39	1,160.92
3.	Profit/(Loss) before Exceptional and Extraordinary Items	(49.25)	201.53	307.12	1,927.74	1,509.00
4.	Exceptional Items					
	Less:-Exceptional items	26,035.76	-	-	26,035.76	-
	Add: Fair Value Gain on Investments-JK URBANSCAPES DEVELOPERS LIMITED	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	25,986.51	201.53	307.12	27,963.50	1,509.00
6.	Extraordinary Items					
7.	Profit/(Loss) before Tax	25,986.51	201.53	307.12	27,963.50	1,509.00
8.	Tax Expense					
	- Current Tax	(27.35)	23.25	(38.51)	85.35	-
	- Deferred Tax	(14.47)	4.70	328.78	41.11	241.82
	- Tax Adjustment of earlier year	-	-	-	-	-
9.	Net Profit for the period	26,028.33	173.58	16.85	27,837.04	1,267.18
10.	Other Comprehensive Income					
	Items that will be reclassified to profit or loss	0.00	-	(84.00)	0.00	(173.51)
	Items that will not be reclassified to profit or loss (Net of Tax)	-	-	0.99	-	0.99
	Total of Other Comprehensive Income	0.00	-	(83.01)	0.00	(172.52)
11.	Total Comprehensive Income	26,028.33	173.58	(66.16)	27,837.04	1,094.66
12.	Paid-up Equity Share Capital	1,302.87	1,302.87	1,223.69	1,302.87	1,223.69
	Face Value of INR 1/- Per Share					
13.	Other Equity excluding Revaluation Reserves as per balance sheet of previous year- Restated					37,828.48
14.	Earnings per Equity share of INR 1/- each					
	Basic Per Share Before OCI	20.38	0.14	0.02	21.79	1.40
	Diluted Per Share Before OCI	20.38	0.14	0.02	21.79	1.40

Place: Delhi
Dated: 27/05/2026



For and on behalf of Board of Directors

ABHISHEK SINGHANIA
Chairman and Managing Director
(DIN: 00087844)



NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2026

1. The same accounting policies have been followed as compared with the annual financial statements for the year 2024–25.
2. Other Income Rs. 862.62 Lakh includes Rs. 257.34 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 27th May 2026. The standalone results have also been audited by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
4. As per the financial statements for the fiscal year ended March 31, 2026, the company's financial assets and the income derived therefrom exceeded 50% of the total assets and gross income, respectively. Consequently, the company meets the financial criteria for a Non-Banking Financial Company (NBFC) under Section 45-IA of the Reserve Bank of India Act, 1934.

However, the company's principal business activities remain in digital manufacturing, software design and development, and the manufacturing of aerospace parts and accessories. The primary financial assets held are strategic investments in wholly owned subsidiaries and group companies. The company does not engage in any other financial operations that typically attract NBFC registration requirements. Therefore, it is the management's considered view that the company is not required to obtain registration as an NBFC under Section 45-IA of the Reserve Bank of India Act, 1934. Nonetheless, the management has obtained the opinion from external independent consultant who is also of the opinion that mandatory registration for NBFC is not applicable to the company's current operational structure under section 45 – IA of the Reserve Bank of India Act, 1934.

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 Details of Utilization of Rs. 14,614.42 lakhs raised through issue of right shares and amount remaining unutilized till 31st March, 2026:

Original object	Original allocation	Modified allocation, if any	Funds utilized
JK Defence			
Purchase of Plant & Machinery	1,553.61	100	
Advance for Purchase of Land	1,403.53	1403.53	1387.20
Construction of Building	1,655.64	100.00	24.00
Other Miscellaneous (including but not limited to pre-liminary regulatory expenses, staffing, marketing etc.)	542.75	1000.00	914.36
Repayment of loan taken by JK Defence	3,300	6900.00	6873.82
JK Digital			
Purchase of Plant & Machinery	3,600	2300.00	2224.29
Center of Excellence LAB	200	300.00	272.42
Cost 3d Machines and Quality Labs Interior Works	1000	1000.00	282.12
General Corporate Expenses	1,277.42	1422.80	1235.76
Issue Expenses	82.00	88.60	88.60

7. Exceptional Items

Fair value of Investment in equity shares of JK Urbanscapes Developers Limited

During the current financial year, the company has recognized a fair value gain of Rs 262.66 lakh on its investment in 9,510,360 equity shares of JK Urbanscapes Developers Limited to comply with the provisions of Ind AS 109.

Following the company's first-time adoption of Ind AS in 2016-17, these shares were measured at a deemed cost of Rs 1/. These shares were not previously marked to fair value due to prevailing lack of business visibility and legal complexities surrounding them.

With clarity of business and to ensure the financial statements reflect a true and fair view of the company's financial position as at March 31, 2026, management has opted to measure these shares at fair value. Consequently, the resulting fair value gain of Rs 262.66 lakh lakh has been disclosed as an Exceptional Item in the statement of profit and loss.

8. Impairment Assessment of Investments and loans to subsidiary

The company holds investment in equity shares Rs. 594.98 lakh in its wholly owned subsidiary Neumash Labs Private Limited, along with outstanding loan of Rs. 1078 lakh. As at 31st March 2026, the subsidiary has accumulated losses resulting in a negative net worth and temporary liquidity shortfall. The management has reviewed an impairment assessment based on future business projections and long – term value creation. Based on this review, the underlying value exceeds the carrying value of investment and loans. Therefore management is of the view that looking to strategic planning of the subsidiary and future business projection, no provision for impairment is considered necessary.



9. 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



Place: New Delhi

Dated: 27th May 2026

Jaykay Enterprises Limited

CIN: L55101UP1961PLC001187

(Registered Office: Kamla Tower, Kanpur- 208001)

Balance Sheet as at 31st March 2026

Particulars	Year ended 31st Mar 2026	As at 31st March 2025
ASSETS		
<u>Non- Current Assets:</u>		
(a) Property, Plant and Equipment	1,769.92	1,961.15
(b) Capital Work in Progress	-	-
(c) Investment Property	914.99	931.87
(d) Right of Use Assets	194.10	180.74
(e) Goodwill	382.71	382.71
(f) Other Intangible Assets	0.84	1.04
(g) Financial Assets		-
(i) Investments	68,811.51	24,702.50
(ii) Other Financial Assets	657.59	35.30
	72,731.66	28,195.30
<u>Current Assets:</u>		
(a) Inventories	535.77	307.03
(b) Financial Assets		-
(i) Investments	0.30	1,858.04
(ii) Trade Receivables	563.17	362.61
(iii) Cash and cash equivalents	307.25	294.12
(iv) Bank Balances	1,228.68	6,658.78
(v) Loans	1,562.50	1,242.50
(vi) Other Financial Assets	554.67	938.15
(c) Current Tax Assets (Net)	78.12	123.06
(d) Other Current Assets	221.39	259.57
	5,051.84	12,043.87
TOTAL ASSETS	77,784.49	40,239.17
EQUITY AND LIABILITIES		
<u>Equity:</u>		
(a) Equity Share Capital	1,302.87	1,223.69
(b) Other Equity	75,067.51	37,828.48
	76,370.38	39,052.17
<u>Liabilities:</u>		
<u>Non- Current Liabilities</u>		
(a) Financial Liabilities		-
(i) Borrowings	-	-
(ii) Lease Liabilities	164.11	120.18
(b) Provisions	6.31	6.20
(c) Deferred Tax Liabilities(Net)	282.93	241.82
	453.35	368.20
<u>Current Liabilities</u>		
(a) Financial Liabilities		-
(i) Borrowings	65.79	48.60
(ii) Lease Liabilities	36.94	87.25
(iii) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises;	30.26	107.66
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	123.94	131.15
(iv) Other Financial Liabilities	660.88	84.60
(b) Other current liabilities	40.69	356.38
(c) Provisions	1.28	3.17
(d) Current Tax Liabilities (Net)	-	-
	959.78	818.80
TOTAL EQUITY AND LIABILITIES	77,784.50	40,239.17

Place: New Delhi
Date: 27/05/2027



Abhishek Singhania
ABHISHEK SINGHANIA
Chairman and Managing Director
(DIN: 00087844)



Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187 (Regd. Office : Kamla Tower, Kanpur 208 001)
 Ph.No. +91 512 2371478-81 * Fax : +91 512 2332665 website www.jaykayenterprises.com
 Standalone Segment Information for the quarter & year ended 31st March 2026.

E-mail

Amt in Lacs

Particulars	For the Quarter ended 31st March 2026	For the Quarter ended 31st December 2025	For the Quarter ended 30th September 2025	For the Quarter ended 30th June 2025	For the Quarter ended 31st March 2026	For the period of 9 Month ended 31st December 2024	For the Year ended 31st March 2025
Segment Revenue							
Defence & Aerospace Division	407.48	64.64	72.60	50.95	179.36	291.67	478.97
Digital Manufacturing and Advance Systems	8.93	-	-	-	29.70	8.93	112.48
Other Unallocated Revenue	-	-	-	-	-	-	-
Interest Income Received	61.48	55.97	174.17	119.58	363.80	779.95	1,103.82
Profit on Sale of Investments	-	0.00	-	1839.92	0.00	1,839.92	798.14
Miscellaneous Receipts	25.51	337.55	66.10	22.27	91.82	146.45	176.51
Total Revenue	503.39	458.16	312.87	2,032.72	3,307.14	2,011.41	2,669.92
Segment Result							
Defence & Aerospace Division	64.78	15.36	-22.25	-146.36	40.57	19.42	60.09
Digital Manufacturing and Advance Systems	-10.49	-10.49	-10.52	-10.49	19.34	48.00	70.43
Total Profit & Loss before tax and interest	54.30	4.88	-32.77	-156.85	59.91	67.42	130.52
Finance cost	-4.76	-5.14	-3.58	-4.44	-14.70	-41.54	-45.55
Unallocable Expenditure net off unallocable income	-65.74	201.80	113.54	1859.57	269.53	1,176.00	1,424.02
Profit Before Tax	-16.20	201.53	77.19	1,698.28	314.74	1,201.89	1,508.99
Segment Assets							
Defence & Aerospace Division	3,105.03	2,563.22	2,483.40	2,452.42	2,721.32	2,721.32	2,540.38
Digital Manufacturing and Advance Systems	3.43	90.75	101.23	1,227.20	131.09	131.09	119.18
Total Segment Assets	3,108.45	2,653.97	2,584.63	3,679.62	2,852.41	2,852.41	2,659.56
Unallocable	74,675.05	48,475.76	37,388.70	36,239	74,675.05	28,759.16	37,579.61
Total	77,783.50	51,129.73	39,973.33	39,918.40	31,611.57	31,611.57	40,239.17
Segment Liabilities							
Defence & Aerospace Division	353.41	273.48	256.73	249.76	353.41	705.72	442.50
Digital Manufacturing and Advance Systems	353.41	273.48	256.73	249.76	353.41	705.72	442.50
Total Segment Liabilities	706.82	546.96	513.46	499.52	706.82	1,411.44	885.00
Unallocable	77,430.09	50,856.25	39,716.60	39,668.63	77,430.09	30,905.85	39,796.67
Total	77,783.50	51,129.73	39,973.33	39,918.40	31,611.57	31,611.57	40,239.17

For and on behalf of Board of Directors



Abhishek Singhania
 Chairman and Managing Director
 (DIN No 00087844)



Place: New Delhi
 Date: - 27/05/2026

Jaykay Enterprises Limited

CIN: L55101UP1961PLC001187

(Registered Office: Kamla Tower, Kanpur- 208001)

Cash Flow Statement for the Year ended 31st March 2026

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax as per Profit & Loss Account	27,963.50	1,508.98
Adjusted for:-		
Depreciation	220.22	245.45
Interest Received	(411.20)	(1,103.82)
Finance Cost	16.99	45.55
Dividend Income	(0.01)	(10.99)
Loss on sale of fixed assets	0.09	1.52
Profit on Sale of Fixed Assets	(306.96)	-
Gain on Sale of Investments	(1,839.92)	(798.14)
	(2,320.78)	(1,620.42)
Operating Profit/(Loss) before Working Capital Changes	25,642.71	(111.45)
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	91.53	911.24
(Increase)/Decrease in Inventories	(228.74)	(205.19)
Increase/(Decrease) in Trade Payables & Other Liabilities	174.09	(1,742.66)
	37	(1,036.61)
Cash used in Operations	25,680	(1,148.06)
Refund /(Income Tax Payment)	117.52	-
Exceptional Items	(26,035.76)	-
Net Cash from/ (Used in) Operating Activities	(238.64)	(1,148.06)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Movement of Fixed Deposits (Net)	5,170.17	(6,068.44)
Acquisition of Fixed Assets & Including CWIP	(27.74)	(473.21)
Acquisition of Right to use Assets	-	-
Loans to Related Parties	(320.00)	(1,026.50)
Investment in Subsidiaries & LLP	-	(2,000.00)
Preference shares of Subsidiaries	(6,600.00)	(4,900.00)
Sale of Fixed Assets	0.03	-
Sale of Investments	1,935.35	840.39
Interest Income	146.37	611.48
Dividend Income	0.01	10.99
Net Cash from/ (Used in) Investing Activities	304.19	(13,005.28)
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	(69.62)	(74.49)
Finance Cost	-	(45.55)
Repayment of Loans	17.19	(318.15)
Net Cash From Financing Activities	(52.42)	14,176.24
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	13.13	22.89
Opening Balance of Cash and Cash Equivalents	294.12	271.22
Closing Balance of Cash and Cash Equivalents	307.25	294.12

For and on behalf of the Board of Directors of

Jaykay Enterprises Limited

Place: New Delhi
Date: 27/05/2026



Abhishek Singhania
Chairman & Managing Director
DIN (00087844)



P.L. Tandon & CO.

CHARTERED ACCOUNTANTS

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

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: 9415433040
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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF JAYKAY ENTERPRISES LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year ended Consolidated Financial Results of Jaykay Enterprises Limited ("hereinafter referred to as the "Holding Company") and its Subsidiary ("hereinafter referred to as "the Group"), its associate for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of the associates, the Statement:

- a. includes the results of the following entities:

S. No.	Name of the Company	Relationship
1.	Jaykay Enterprises Limited	Holding Company
2.	Neumesh Labs Private Limited	Subsidiary Company
3.	Nebula3D Services Private Limited	Associate Company
4	J K Digital and Advance System Private Limited	Subsidiary Company
5	J K Defence & Aerospace Limited	Subsidiary Company
6	Allen Reinforced Plastics Private Limited	Stepdown Subsidiary
7	J.K. Technosoft Limited	Subsidiary Company
8	J K Phillips LLP	Associate entity

- b. is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations, as amended; and
- c. gives a true and fair view, **except the matters described in paragraph basis of qualified opinion below**, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.



Basis for qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group including its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that except matters described below, the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

- (i) **Balances in respect of trade payable, long term liabilities, current liabilities, long term loans and advances and trade receivables are under reconciliation. Impact, if any on the assets/ liabilities and or income/ expenditure consequent to such reconciliation is presently not ascertainable in subsidiary – Neumash Labs Private Limited**
- (ii) **Deferred Tax Assets amounting to Rs.403 lakh has been recognized in non compliance of Ind AS 12 (Income Tax) without any evidence of availability of future taxable profit in subsidiary – Neumash Labs Private Limited.**
- (iii) **Revenue expenditure amounting to Rs. 48.60 lakh Has been capitalized under the head Capital Work in Progress which is non compliance of Ind AS – 16 in subsidiary- JK Defense and Aerospace Limited .**

The impact of above qualification is that Deferred tax assets has been increased by Rs. 403 lakh and Capital work in progress has been increased by Rs. 48.60 lakh and consequently profit for the year has been increased by Rs. 451,16 lakh

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended March 31 2026. These matters were addressed in the context of our audit of the consolidated financial statements and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key Audit Matters to be communicated in our reports.

Sl.no.	Reporting	How was the Key Audit Matters addressed in the audit
	<p>Impairment loss of Investment in Neumesh Labs Private Limited (Wholly owned subsidiary)</p> <p>Jaykay Enterprises Limited holds total investments of Rs. 1672.98 lakh in its wholly owned subsidiary, comprising equity shares of Rs. 594.98 lakh and loans of Rs. 1078 lakh, both of which are carried at cost. Management has not conducted mandatory impairment testing for the investments and loans during the financial</p>	<p>We have made reliance on the following representation made by the management:</p> <p>-The investment in Neumesh Labs Private Limited is of a long-term and strategic nature. The subsidiary operates in the specialized additive manufacturing and technology space. The temporary reduction in the subsidiary's net worth and its operational losses are primarily attributed to the initial stabilization</p>



	<p>year.</p> <p>As of March 31, 2026, the subsidiary company reported substantial losses of Rs 6227 lakh and a reduced net worth in negative of Rs. 4305.51. Under Ind AS 36, an impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable amount. The negative net worth of subsidiary indicates that the carrying value of these assets (Rs. 593 lakh for equity and Rs. 1078 lakh for loans) significantly exceeds their recoverable amount.</p> <p>To ensure full compliance with Ind AS 36, the parent company (Jaykay Enterprises Limited) should recognize the corresponding impairment loss for both the investment and loan amounts in its statement of profit and loss.</p>	<p>phase of its operations and specific legacy setbacks.</p> <p>-While we acknowledge the negative net worth of the subsidiary, management is of the view that the recoverable value of the investment and the outstanding loans (based on its Value-in-Use) exceeds or is equal to its carrying cost.</p> <p>-We believe that no impairment provision is required to be recognized in the Statement of Profit and Loss for the year ended March 31, 2026, as the recoverable amount justifies the carrying amount. Adequate disclosure of the subsidiary's financial health has been made in the notes to the standalone financial statements to ensure true and fair reporting.]</p>
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Emphasis of Matter

- (i) We draw attention to note no 3 to the audited quarterly financial results

As per the financial statements for the fiscal year ended March 31, 2026, the company's financial assets and the income derived therefrom exceeded 50% of the total assets and gross income, respectively. Consequently, the company meets the financial criteria for a Non-Banking Financial Company (NBFC) under Section 45-IA of the Reserve Bank of India Act, 1934.

However, the company's principal business activities remain in digital manufacturing, software design and development, and the manufacturing of aerospace parts and accessories. The primary financial assets held are strategic investments in wholly owned subsidiaries and group companies. The company does not engage in any other financial operations that typically attract NBFC registration requirements.

Therefore, it is the management's considered view that the company is not required to obtain registration as an NBFC under Section 45-IA of the Reserve Bank of India Act, 1934. Nonetheless, the management has obtained the opinion from external independent consultant who is also of the opinion that mandatory registration for NBFC is not applicable to the company's current operational structure under section 45 – IA of the Reserve Bank of India Act, 1934.

Our opinion is not modified in respect of above matter.

- (ii) We draw your attention to the following para of auditor's report of subsidiaries and associate

(a) J K Techno soft Limited (subsidiary)

JKT Bangladesh Pvt. Ltd. where management has decided to voluntary winding up of the



company in view of the same the accounts of the company are not prepared on Going concern basis and has been prepared on realizable value basis.

(b) Allen Reinforced Plastics Private Limited (Subsidiary)

We draw attention to the matter disclosed in Note 4.13 (C) 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 a public servant. We have been informed that the company is contesting this case. Additionally, it has been communicated to us that 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.

(c) Nebula 3D Services Private Limited (Associate)

We draw attention to Note 24 (I) of the accompanying the financial statements which indicates that the Company has substantial accumulated losses carried forward from the previous year and has incurred significant losses during the current year and previous years resulting in erosion of net worth as at 31 March 2026. However, the financial statements of the Company have been prepared on a going concern basis based on the financial support confirmed by the shareholders and other reasons stated in the said Note.

Our opinion is not modified in respect of this matter

(d) Neumesh Labs Private Limited

The company has had minimal manufacturing or trading activities during the financial year. All the property, plant and equipment have been disposed of. The company's net worth is fully eroded and reduced to negative, its current liabilities substantially exceeded the current assets. However, the financial statements have been prepared under the going concern assumption considering the strategic position and legal steps taken by the company.

(e) JK Defense & Aerospace Limited

The company has had no manufacturing or trading activities during the financial year. There is no operating income since 2023-24. The company's net worth is fully (excluding equity components of optionally convertible redeemable preference share) eroded and its current liabilities substantially exceeded the current assets. However, the financial statements have been prepared under the going concern assumption.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the consolidated annual audited financial statements.



The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and partnership firm in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The respective Board of Directors of the Group and its associate entity are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the group and its associates are responsible for assessing the ability of the Company and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the group and its associates are responsible for overseeing the financial reporting process of the company and of its associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision so users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company and its associates entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content to the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the company and its associates entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

We did not audit the financial statements / financial information of two subsidiaries and one associate, whose financial statements / financial information reflect total assets of Rs.42214.84 lakh as at 31st March, 2026, total revenues of Rs.25103.91 lakh and net cash flows amounting to Rs.916.60 lakh for the year ended on that date, total net profit after tax Rs. 2707.32 lakh for the year ended and quarter ended on 31st March, 2026 as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net profit of Rs.34.51 lakh for the year and quarter ended 31st March, 2026, as considered in the consolidated financial statements, in respect of one associate. The financial statements / information of aforesaid subsidiaries and associate have been audited by the their respective auditors ., and our



report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, and associates, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements is not modified in respect of the above matters with respect to our reliance on the reports of the other auditors.



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

P.P. Singh
P.P. SINGH
(PARTNER)

MembershipNumber: 072754
UDIN: 26072754ZKPFWE6457

Date: 27-05-2026
Place: 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 Consolidated Audited Financial Results for the Quarter and year ended 31st March,2026

in ₹ Lakh

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations:					
	i. Operating Income	6,115.69	5,997.30	1,095.94	23,964.90	8,063.98
	ii. Other Income	-	-	-	-	-
	ii (a) income from sales of shares	0.00	-	-	1,839.92	798.14
	ii (b) other income	862.40	632.57	557.98	2,424.61	1,031.61
	Total Revenue	6,978.09	6,629.87	1,653.92	28,229.43	9,893.73
2	Expenses :					
	i. Cost of Materials consumed	631.43	406.59	270.25	1,561.33	846.96
	ii. Changes in inventories of finished goods, Stock in Trade and work in progress	226.40	-307.07	-1,264.36	(174.52)	(1,697.49)
	iii. Purchase of Stock in Trade	325.75	-	1,261.46	332.89	5,788.59
	iv. Employee benefits expenses	3,764.30	3,476.11	197.96	14,357.22	758.18
	v. Finance Cost	226.88	117.58	158.67	679.76	608.47
	vi. Depreciation	354.54	396.63	145.30	1,549.39	467.18
	vii. Other Expenses	1,772.79	1,219.05	1,108.05	5,498.71	2,414.04
	Total Expenses	7,302.08	5,308.89	1,877.33	23,804.79	9,185.93
3	Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and Tax	-323.99	1,320.98	-223.41	4,424.65	707.80
	Share of Profit/(Loss) of Associates	30.66	1.08	11.36	34.51	0.84
4	Profit Before Exceptional Item, Extraordinary Items and Tax	-293.34	1,322.06	-212.05	4,459.15	708.64
5	Exceptional Items (Refer Note no-7)					
	Add- Exceptional items	18,183.32	-447.56	-	17,735.77	-
6	Profit before Extraordinary Items and Tax	17,889.99	874.50	-212.05	22,194.92	708.64
	Extraordinary Items					
	Profit before Tax	17,889.99	874.50	-212.05	22,194.92	708.64
7	Tax Expense					
	- Current Tax	328.67	348.64	-88.80	1,479.64	74.16
	- Deferred tax	-420.74	-152.15	317.80	(841.97)	(142.09)
	- Tax Adjustment of earlier years	-	-	-	-7.60	59.14
8	Profit After Tax (8-9)	17,982.06	678.01	(441.05)	21,564.86	717.43
	Attributable to:					
	Equity Holders of Jaykay Enterprises Ltd,	19,712.43	670.30	(379.51)	23,253.66	701.62
	Non-Controlling Interest	-1,722.79	7.71	(61.54)	(1,688.80)	15.80
9	Other Comprehensive Income					
	Items that will be reclassified to profit or loss	825.46	0.00	(88.89)	825.46	-173.51
	Items that will not be reclassified to profit or loss	602.05	-0.39	5.22	581.44	5.22
10	Total of Other Comprehensive Income	1,427.50	(0.39)	(83.67)	1,406.89	(168.29)
	Attributable to:					
	Equity Holders of Jaykay Enterprises Ltd,	1,427.50	(0.39)	(83.67)	1,406.89	(168.29)
11	Total Comprehensive Income	19,409.56	677.62	(524.72)	22,971.75	549.14
	Attributable to:					
	Equity Holders of Jaykay Enterprises Ltd,	21,132.35	669.91	(463.18)	24,660.55	533.34
	Non-Controlling Interest	(1,722.79)	7.71	(61.54)	(1,688.80)	15.80
12	Paid-up Equity Share Capital					
	Face Value of ₹1/- Per Share	1,302.87	1,302.87	1,223.69	1,302.87	1,223.69
13	Other Equity					
14	Earnings per Equity share of ₹ 1/- each					
	Basic Per Share (Not Annualized) In ₹	14.08	0.53	-0.49	16.88	0.79
	Diluted Per Share (Not Annualized) In ₹	14.08	0.53	-0.49	16.88	0.79

For and on behalf of Board of Directors

Place: New Delhi
Dated : 27/05/2026ABHISHEK SINGHANIA
Chairman and Managing Director
(DIN: 00087844)

NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED AS ON 31ST MARCH, 2026

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 27th May 2026. The above results have been audited by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Other incomes Rs. 2107.27 Lakh , includes Rs. 257.34 Lakh from Profit on sale of Non-Factory Building for which sale deed is yet to be executed.
3. As per the financial statements for the fiscal year ended March 31, 2026, the company's financial assets and the income derived therefrom exceeded 50% of the total assets and gross income, respectively. Consequently, the company meets the financial criteria for a Non-Banking Financial Company (NBFC) under Section 45-IA of the Reserve Bank of India Act, 1934.

However, the company's principal business activities remain in digital manufacturing, software design and development, and the manufacturing of aerospace parts and accessories. The primary financial assets held are strategic investments in wholly owned subsidiaries and group companies. The company does not engage in any other financial operations that typically attract NBFC registration requirements.

Therefore, it is the management's considered view that the company is not required to obtain registration as an NBFC under Section 45-IA of the Reserve Bank of India Act, 1934. Nonetheless, the management has obtained the opinion from external independent consultant who is also of the opinion that mandatory registration for NBFC is not applicable to the company's current operational structure under section 45 – IA of the Reserve Bank of India Act, 1934.

4 Exceptional Items

4.1 Fair value of Investment in equity shares of JK Urbanscapes Developers Limited

During the current financial year, the company has recognized a fair value gain of Rs 262.66 lakh on its investment in 9,510,360 equity shares of JK Urbanscapes Developers Limited to comply with the provisions of Ind AS 109.

Following the company's first-time adoption of Ind AS in 2016-17, these shares were measured at a deemed cost of Rs 1/. These shares were not previously marked to fair value due to prevailing lack of business visibility and legal complexities surrounding them.



With clarity business and to ensure the financial statements reflect a true and fair view of the company's financial position as at March 31, 2026, management has opted to measure these shares at fair value. Consequently, the resulting fair value gain of Rs 262.66 lakh lakh has been disclosed as an Exceptional Item in the statement of profit and loss.

4.2 To present a true and fair view of the Company's financial position as of March 31, 2026, and by way of abundant prudence and caution the management has recognized a provision for expected credit loss of Rs. 4,892 lakh against the trade receivables in one of the subsidiary , disclosing this as an exceptional item.

4.3 Impairment of stock of finished goods in Neumash Labs Private Limited Rs 12 lakhs

The stocks have been impaired on account of technical obsolescence .

4.4 We draw attention with the following notes to the audited financial results for the quarter and year ended on 31st March 2026 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 year d ended March 31, 2026. 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.

5 Neumash Labs Private Limited (a subsidiary) has had minimal manufacturing or trading activities during the financial year. All the property, plant and equipment have been disposed of. The company's net worth is fully eroded and reduced to negative, its current liabilities substantially exceeded the current assets. However, the financial statements have been prepared under the going concern assumption considering the strategic position and legal steps taken by the company.

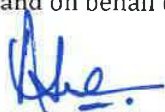


6 Segment Report

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

For and on behalf of the Board of Directors



Abhishek Singhania
Chairman & Managing Director



Place: New Delhi

Dated: 27th May 2026



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
 Consolidated Statement of Assets and Liabilities as at 31st March, 2026

JKE™

(Rs in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
ASSETS		
Non-Current Assets:		
(a) Property, Plant and Equipment	3,945.97	6,355.67
(b) Investment Property	914.99	931.87
(c) Capital Work In Progress	5,534.72	1,774.79
(d) Right of Use Assets	528.46	565.80
(e) Other Intangible Assets	3,584.44	2,217.41
(f) Intangible assets under development	506.20	998.62
(g) Goodwill	382.71	382.71
(h) Goodwill on Consolidation		
(i) Financial Assets		
(i) Investments	31,303.31	6,339.82
(ii) Other Financial Assets	8,053.58	2,227.44
(iii) Trade Receivables	-	-
(f) Deferred Tax Assets	574.19	39.54
(j) Other Non Current Financial Assets	2,759.60	578.26
	58,088.17	22,411.87
Current Assets:		
(a) Inventories	4,245.37	3,921.69
(b) Financial Assets		
(i) Investments	17.12	1,858.04
(ii) Cash and Cash Equivalents	2,922.59	2,489.95
(iii) Bank Balances	1,991.07	12,795.69
(iv) Loans	484.50	234.50
(v) Other Financial Assets	3,655.99	3,416.87
(vi) Trade Receivables	9,505.78	11,693.25
(c) Current Tax Assets	-	64.61
(d) Other Current Assets	2,444.10	1,816.22
	25,266.52	38,290.82
TOTAL ASSETS	83,354.69	60,702.69
EQUITY AND LIABILITIES		
Equity:		
(a) Equity Share Capital	1,302.75	1,223.57
(b) Other Equity	63,524.30	39,897.09
(c) Capital Reserve on consolidation (Net)	4,129.90	4,765.28
(d) Non Controlling Interest	720.21	2,477.35
	69,677.16	48,363.30
Liabilities:		
Non Current Liabilities:		
(a) Financial Liabilities		
(a) Lease Liabilities	358.34	252.58
(b) Other Borrowings	2,572.80	295.10
(b) Other Non Current Liabilities	2,200.24	331.00
(c) Provisions	1,350.76	814.92
(d) Deferred Tax Liabilities	-	-
	6,482.14	1,693.60
Current Liabilities:		
(a) Financial Liabilities		
(i) Borrowings	792.18	2,802.67
ia) Lease Liabilities	188.69	371.16
(ii) Trade payables	3,206.88	4,247.04
(ii.i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii.ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other financial liabilities	223.58	973.72
(b) Other current liabilities	2,468.12	2,125.80
(c) Provisions	219.88	125.40
(d) Current Tax Liabilities	96.06	-
	7,195.39	10,645.79
TOTAL EQUITY AND LIABILITIES	83,354.69	60,702.69



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

Abhishek Singhania
 Chairman and Managing Director
 (DIN: 00087844)

Jaykay Enterprises Limited
 CIN : L55101UP1961PLC001187
 (Regd. Office : Kamla Tower, Kanpur 208 001)
 Ph.No.+91 512 237478-81 * Fax : +91 512 2332665 website www.jaykayenterprises.com E-mail : cs@jaykayenterprises.com

Consolidated Segment Information for the quarter and year ended 31st March, 2026

Particulars	Rs in Lakh			
	For the Quarter ended 31st March 2026	For the Quarter ended 31st December 2025	For the Quarter ended 31st December 2024	For the period year ended 31st March 2026
Segment Revenue				
Defence & Aerospace Division	1,240.26	953.86	704.17	3,767.94
Digital Manufacturing and Advance Systems	-563.54	36.06	1,533.42	(510.12)
Digital Service	5,460.76	5,007.38	-	20,728.87
Other Unallocated Revenue	-	-	-	-
Interest Income	178.07	300.84	214.68	1,064.62
Profit on Sale of Investments	684.31	331.73	91.79	1,839.92
Miscellaneous Receipts	-	-	-	1,359.98
Total Segment revenue	6,999.86	6,629.87	2,546.07	28,251.21
Less - Inter Segment Revenue	-	-	-	-
Total Revenue	6,999.86	6,629.87	2,546.07	9,893.73
Segment Result				
Defence & Aerospace Division	155.36	266.87	130.48	472.42
Digital Manufacturing and Advance Systems	-1,339.43	-40.95	1,49.32	(1,567.68)
Digital Service	402.23	795.63	-	2,557.37
Profit & Loss before finance cost and unallocable income net of expenses	(781.84)	1,021.55	279.80	1,462.12
Finance cost	(226.88)	(117.58)	(99.12)	(679.76)
Unallocable income net of expenses	699.19	418.09	120.40	3,660.65
Exceptional Items	-17,288.21	(447.56)	-	(1,735.77)
Profit Before Tax	(17,597.73)	874.50	301.08	(13,292.78)
Segment Assets				
Defence & Aerospace Division	15,993.95	15,277.48	23,357.30	15,993.95
Digital Manufacturing and Advance Systems	4,668.49	10,732.91	10,922.39	4,668.49
Digital Service	26,612.24	24,935.00	-	26,612.24
Total Segment Assets	47,274.68	50,945.39	34,279.69	47,274.68
Unallocable	36,080.01	13,085.22	10,876.91	36,080.01
Total	83,354.69	64,030.61	45,156.60	83,354.69
Segment Liabilities				
Defence & Aerospace Division	13,242.34	12,987.74	21,341.69	13,242.34
Digital Manufacturing and Advance Systems	4,539.87	10,604.29	10,791.30	4,539.87
Digital Service	26,612.24	24,935.00	-	26,612.24
Total Segment Liabilities	44,394.44	48,527.03	32,132.99	44,394.44
Unallocable	38,960.25	15,503.58	13,023.61	38,960.25
Total	83,354.69	64,030.61	45,156.60	83,354.69

Place : New Delhi
 Date: 27-05-2026

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



Abhishek Singhal
 Abhishek Singhalia
 Chairman and Managing Director
 (DIN: 00087844)

Jaykay Enterprises Limited

CIN: L55101UP1961PLC001187

(Registered Office: Kamla Tower, Kanpur- 208001)

Consolidated Cash Flow Statement for the period ended 31st March 2026

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
A. Cash Flow from Operating Activities		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	22,194.92	708.63
Adjusted for		
Depreciation	1,549.39	467.18
Finance Cost	679.76	608.47
Interest Received	-1,063.55	-523.88
Dividend Income	-0.05	-10.99
Share of Loss/ profit of Associate	-	-0.84
Rental Income	-95.94	-
Profit on sale of Investment property	-	-
Profit/ Loss on sale of fixed assets	-307.52	1.52
Profit on sale of Investments	-2,157.25	-798.14
Operating Profit/(Loss) before Working Capital Changes	<u>20,799.77</u>	<u>451.95</u>
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	1,559.60	-793.74
(Increase)/Decrease in Inventories	-323.68	-1,926.92
Increase/(Decrease) in Trade Payables & Other Liabilities	<u>1,051.57</u>	<u>2,290.90</u>
Cash Generated from Operations	<u>23,087.26</u>	<u>22.19</u>
Refund /(Income Tax Payment)	-1,318.97	-70.74
Exceptional Items	-17,735.77	-
Net Cash Used in Operating Activities	<u>4,032.52</u>	<u>(48.55)</u>
B. Cash Flow from Investing Activities		
Purchase/ sale of Investment	10,804.63	-6,773.88
(Purchase)/Sale of PPE, CWIP, Intangible Assets & ROU Assets	-3,412.55	-4,885.28
(Increase)/Decrease in Loans given	-250.00	78.58
(Purchase)/Sale of Investments	-20,965.34	837.77
Increase / Decrease in Other Financial Assets	-8,246.60	-
Goodwill on share acquisition in subsidiary	-	-
Interest Income	1,063.55	281.61
Rental Income	95.94	-
Exceptional Items Inflow	17,735.77	-
Dividend Income	0.05	10.99
Net Cash used in Investing Activities	<u>(3,174.56)</u>	<u>(10,450.21)</u>
C. Cash Flow from Financing Activities		
Proceeds from Issue of Equity Share Capital	79.18	584.58
Proceeds from Share Premium	-	14,029.85
Lease Liabilities paid off	-76.70	-91.99
Increase/(Decrease) in Short Term borrowings	252.01	589.05
Increase in Long Term borrowings	-	-3,456.44
Finance Cost	-679.76	-608.47
Net Cash From Financing Activities	<u>(425.28)</u>	<u>11,046.56</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	432.68	547.80
Opening Balance of Cash and Cash Equivalents	2,489.90	1,560.96
Closing Balance of Cash and Cash Equivalents	2,922.59	2,108.76

Note Cash flow statement does not include the figures of cash flow of newly acquired subsidiary as on 27th March 2025. Therefore Cash in hand at the end of the year does not include cash in hand of the above subsidiary of Rs 381.15 lakh

Place: New Delhi
Dated: 27-05-2026



For and on behalf of the Board of Directors of


Abhishek Singhania
Chairman & Managing Director
DIN (000878444)



**Statement on Impact of Audit Qualifications for Consolidated Financial Results for the
Financial Year ended March 31, 2026
[Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]**

I.	S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lakhs)
	1.	Turnover / Total income	28,229.42	27,777.82
	2.	Total Expenditure	23,804.78	23,853.38
	3.	Net Profit / (Loss) (After Tax)	21,564.86	21,113.26
	4.	Earnings Per Share	16.88	16.88
	5.	Total Assets	83,354.69	82,903.09
	6.	Total Liabilities	-	-
	7.	Net Worth	69,677.16	69,225.56
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.		<p><u>Audit Qualification (each audit qualification separately):</u></p> <p>a. Details of Audit Qualification:</p> <ol style="list-style-type: none"> 1. Deferred Tax Assets amounting to Rs. 403 Lakhs has been recognized in non-compliance of Ind AS 12. 2. Revenue Expenditure Rs. 48.60 Lakhs has been capitalized. <p>b. Type of Audit Qualification: Qualified Opinion</p> <p>c. Frequency of qualification; Whether appeared first time - Yes</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NIL</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor: At present impact of qualification with regard to balances reconciliation of various parties is not ascertainable.</p> <p>(i) Management's estimation on the impact of audit qualification: Same as above in serial number (e) above</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: At present impact is not ascertainable.</p>		

		(iii) Auditors' Comments on (i) or (ii) above: Refer auditors report
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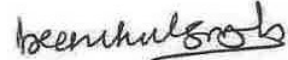
**Abhishek
Singhania
Chairman and
Managing
Director**



**Sanjay Jain
Chief Financial Officer**



**Renu Nanda
Audit
Committee
Chairperson**



**Prithi Pal Singh
Statutory Auditor**

**Date: 27.05.2026
Place: Delhi**