Annexure- 1

P. L. Tandon & CO.
CHARTERED ACCOUNTANTS

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

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

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results of JAYKAY ENTERPRISES LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
JAYKAY ENTERPRISES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of JAYKAY ENTERPRISES LIMITED (the Company) for the quarter ended June 30, 2026 (the Statement), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statements based on our review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

P. L. TANDON & CO. KANPUR CHARTERED ACCOUNTANT

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the Ind AS34, prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter**

We draw attention to **Note 4** to the Statement, which describes the financial position of the Company's subsidiary - Neumesh Labs Private Limited, and states:

"As of June 30, 2026, the Company's total exposure in the subsidiary stands at Rs. 2,004.95 lakh, which includes an interest receivable of Rs. 331.00 lakh. The subsidiary currently has no active commercial operations, generates no operating income, and does not hold any property, plant, and equipment necessary to conduct business activities. Furthermore, as of June 30, 2026, the net worth of the subsidiary has been fully eroded to a negative Rs. 4,417.00 lakh, and its current liabilities exceed its current assets by Rs. 4,811.37 lakh.

Despite these indicators, the financial statements of the subsidiary have been prepared on a going concern basis. Management considers the carrying value of these assets to be recoverable based on their proposed recovery strategies. Consequently, no provision for credit impairment or diminution in the value of the investment, loans, and interest receivable has been recognized in the Statement."

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

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

P. L. TANDON & CO. KANPUR CHARTERED ACCOUNTANT

HARSHIT GUPTA
(Partner)
Membership No.: 458675
UDIN: 26458675ZOYTRM5134

Place: KANPUR
Date: 14.08.2026

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 ended 30 June 2026

Rs in Lakh

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Un-audited	Audited	Un-audited	Audited
1.	**Income from Operations**				
	i. Operating Income	161.68	416.41	50.95	604.59
	ii. Other Income	125.83	86.98	1.981.76	2,702.54
	a. Income from Sale of Shares	0.01	-	1.839.92	1.839.92
	b. Other Income	125.82	86.98	141.85	862.62
	Total Revenue	**287.51**	**503.39**	**2,032.72**	**3,307.14**
2.	**Expenses :**				
	i. Purchases of Stock In Trade	-	325.75	-	325.75
	ii. Cost of Materials Consumed	112.68	44.28	20.54	119.43
	iii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(153.83)	(108.59)	76.79	(170.82)
	iv. Employee benefits expenses	106.63	91.11	84.43	343.37
	v. Finance Cost	14.90	4.76	4.44	17.92
	vi. Depreciation	43.43	53.00	61.27	220.22
	vii. Other Expenses	148.28	142.33	86.97	523.52
	Total Expenses	**272.09**	**552.64**	**334.44**	**1,379.39**
3.	**Profit/(Loss) before Exceptional and Extraordinary Items**	**15.42**	**(49.25)**	**1,698.28**	**1,927.74**
4.	**Exceptional Items**				
	Add:-Exceptional items	-	26.035.76	-	26.035.76
5.	**Profit/(Loss) before Extraordinary Items and Tax**	**15.42**	**25,986.51**	**1,698.28**	**27,963.50**
6.	**Extraordinary Items**	-	-	-	-
7.	**Profit/(Loss) before Tax**	**15.42**	**25,986.51**	**1,698.28**	**27,963.50**
8.	**Tax Expense**				
	- Current Tax	-	**(27.35)**	**122.21**	**85.35**
	- Deferred Tax	14.16	(14.47)	41.68	41.11
9.	**Net Profit for the period**	**1.26**	**26,028.33**	**1,534.39**	**27,837.04**
10	**Other Comprehensive Income**				
	'Items that will be reclassified to profit or loss	-	0.00	-1.235.92	0.00
	Total of Other Comprehensive Income	-	0.00	-1.235.92	0.00
11.	**Total Comprehensive Income**	**1.26**	**26,028.33**	**298.47**	**27,837.04**
12.	**Paid-up Equity Share Capital**	**1,302.87**	**1,302.87**	**1,223.69**	**1,302.87**
	Face Value of INR 1/- Per Share				
13.	**Earnings per Equity share of INR 1/- each (In Rs.)**				
	Basic Per Share	0.001	20.38	1.25	21.79
	Diluted Per Share	0.001	20.38	1.25	21.79

P.L. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

Jaykay Enterprises Limited Kanpur

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 ended 30th June 2026

Rs in Lakh

Particulars	**For the Quarter ended 30th June 2026**	**For the Quarter ended 31st March 2026**	**For the Quarter ended 30th June 2025**	**For the year ended 31st March 2026**
Segment Revenue				
Defence & Aerospace Division	161 68	407 48	50 95	595 67
Digital Manufacturing and Advance Systems	-	8 93	-	8 93
Other Unallocated Revenue				
Interest Income Received	106 38	61 48	119 58	411 20
Profit on Sale of Investments	0 01	-	1839 92	1,839 92
Miscellaneous Receipts	19 44	25 51	22 27	451 43
Total Revenue	**287.51**	**503.39**	**2,032.72**	**3,307.14**
Segment Result				
Defence & Aerospace Division	68 43	64 78	-146 36	-88 46
Digital Manufacturing and Advance Systems	-	-10 49	-10 49	-41 99
Unallocable	5 32			
Total Profit & Loss before interest and Depreciation	**73.75**	**54.30**	**-156.85**	-130.45
Less:-				
Finance cost	**14.90**	-4 76	-4 44	-17 92
Defence	4 69			
Unallocable	10.21			
Depreciation	**43.43**			
Defence	36 43			
Unallocable	7 00			
Unallocable		-65 74	1859 57	2,109 17
Exceptional Items	-	26,035.76		26,035 76
Profit Before Tax	**15.42**	**26,019.56**	**1,698.28**	**27,996.56**
Segment Assets				
Defence & Aerospace Division	4,036.85	3,105.03	2,452.42	3,105 03
Digital Manufacturing and Advance Systems	-	3 43	1,227 20	3 43
Total Segment Assets	**4,036.85**	**3,108.45**	**3,679.62**	**3,108.45**
Unallocable	76,471 63	74,675.05	36,239	74,675 05
Total	**80,508.48**	**77,783.50**	**39,918.40**	**77,783.50**
Segment Liabilities				
Defence & Aerospace Division	504 73	353 41	249 76	353 41
Digital Manufacturing and Advance Systems	-	-	-	-
Total Segment Liabilities	**504.73**	**353.41**	**249.76**	**353.41**
Unallocable	3,632 12	77,430.09	39,668 63	77,430 09
TOTAL	**4,136.85**	**77,783.50**	**39,918.40**	**77,783.50**

P. L. Tandon & Co. Chartered Accountants, Kanpur

Jaykay Enterprises Limited, Kanpur

For and on behalf of Board of Directors

Abhishek Singhania
Chairman & Managing Director
(DIN No 00087844)

Place: New Delhi
Date:- 14/08/2026

NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30th JUNE 2026

1. The same accounting policies have been followed as compared with the annual financial statements for the year 2025-26.

2. 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 14th August, 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.

3. **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.

4. **The financial position of the Company's subsidiary, Neumesh Labs Private Limited**

   As of June 30, 2026, the Company's total exposure in Neumesh Labs Private Limited ("the subsidiary") stands at Rs. 2,004.95 lakh, which includes an interest receivable of Rs. 331.00 lakh. The subsidiary currently has no active commercial operations, generates no operating income, and does not hold any property, plant, and equipment necessary to conduct business activities. Furthermore, as of June 30, 2026, the net worth of the subsidiary has been fully eroded to a negative Rs. 4,417.00 lakh, and its current liabilities exceed its current assets by Rs. 4,811.37 lakh.

   Despite these indicators, the financial statements of the subsidiary have been prepared on a going concern basis. Management considers the carrying value of these assets to be recoverable based on their proposed recovery strategies. Consequently, no provision for credit impairment or diminution in the value of the investment, loans, and interest receivable has been recognized in the financial results for the quarter ended 30th June, 2026.

P. L. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

Jaykay Enterprises Limited Kanpur

5. Details of Utilization of Rs. 14,614.95 lakh raised through issue of right shares and amount remaining unutilized till 30th June, 2026 is as under:

Original object	Original allocation	Modified allocation, if any	Funds utilized
JK Defence & Aerospace Limited			
Purchase of Plant & Machinery	1,553.61	100.00	0.00
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	3,300.00	6900.00	6873.82
JK Digital & Advance System Private Limited			
Purchase of Plant & Machinery	3,600.00	2300.00	2224.29
Center of Excellence LAB	200.00	300.00	272.42
Cost 3d Machines and Quality Labs Interior Works	1000.00	1000.00	464.48
General Corporate Expenses	1,277.42	1422.80	1235.76
Issue Expenses	82.00	88.60	88.60

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

For and on behalf of the Board of Directors,

Jaykay Enterprises Limited Kanpur

ABHISHEK SINGHANIA
Chairman & Managing Director
(DIN: 00087844)

Place: New Delhi
Dated: 14.08.2026

P. L. Tandon & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
JAYKAY ENTERPRISES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of JAYKAY ENTERPRISES LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss/profit of its associates, for the quarter ended June 30, 2026, 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 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. 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

P. L. TANDON & CO. CHARTERED ACCOUNTANTS KANPUR 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, 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.

5. 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
JK DEFENCE & AEROSPACE LIMITED	Subsidiary Company
JK DIGITAL & ADVANCE SYSTEM PRIVATE LIMITED	Subsidiary Company
NEBULA3D SERVICES PRIVATE LIMITED	Associate Company
JK PHILLIPS LLP	Associate LLP
ALLEN REINFORCED PLASTICS LIMITED	Step down subsidiary
JK TECHNOSOFT LIMITED	Subsidiary Company

P.L. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

6. The following qualified opinions, in respect of financial statements for the financial year ended March 31, 2026 of subsidiaries – Neumesh Labs Private Limited, JK Defence & Aerospace Limited and the associate – JK Philips LLP, remain unresolved:

6.1 Balances in respect of trade receivable, other financial assets, other current assets, non-current assets, trade receivables and other financial liabilities, short term borrowings, trade payable and other current liabilities are subject to confirmation and under reconciliation. Impact, if any on the assets/ liabilities and or income/ expenditure consequent to such reconciliation is presently not ascertainable.

6.2 Deferred Tax Assets amounting to Rs. 403 lakh has been recognized in non-compliance of Ind AS 12 (Income Taxes) without any evidence of availability of future taxable profit. (Neumesh Labs Private Limited).
Had the deferred tax asset not been recognized, the loss for the year 2025-26 would have increased by Rs. 403 lakh, with a corresponding decrease in Deferred Tax Assets and increase in negative Other Equity by Rs. 403 lakh.

7 **Emphasis of Matter**

We draw attention to **Note 3** to the Statement, which describes the financial position of the Company's subsidiary - Neumesh Labs Private Limited, and states:

"As of June 30, 2026, the Company's total exposure in the subsidiary stands at Rs. 2,004.95 lakh, which includes an interest receivable of Rs. 331.00 lakh. The subsidiary currently has no active commercial operations, generates no operating income, and does not hold any property, plant, and equipment necessary to conduct business activities. Furthermore, as of June 30, 2026, the net worth of the subsidiary has been fully eroded to a negative Rs. 4,417.00 lakh, and its current liabilities exceed its current assets by Rs. 4,811.37 lakh.

Despite these indicators, the financial statements of the subsidiary have been prepared on going-concern basis. Management considers the carrying value of these assets to be recoverable based on their proposed recovery strategies. Consequently, no provision for credit impairment or diminution in the value of the investment, loans, and interest receivable has been recognized in the Statement."

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

P. L. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

8 Other Matters

The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of a subsidiary which have been reviewed by another auditor, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. 6061.25 lakh, total net profit of Rs. 415.63 lakh for the quarter ended June 30, 2026, as considered in unaudited consolidated financial results. The review report of the other auditor has been furnished to us, and our conclusion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the review report of such other auditor.

The consolidated unaudited financial results also include the interim financial statements/ financial information/ financial results of a subsidiary which have not been reviewed by its auditor, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. 578.13 lakh, total net profit of Rs. 135.18 lakh for the quarter ended June 30, 2026, as considered in unaudited consolidated financial results. The consolidated unaudited financial results also include Group's share of profit of Rs. 7.06 lakh for the quarter ended June 30, 2026, in respect of an associate, based on its interim financial statements/ financial information / financial results which have not been reviewed by its auditor, as considered in consolidated unaudited financial results.

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

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

P. L. TANDON & CO. KANPUR CHARTERED ACCOUNTANT

HARSHIT GUPTA
(Partner)
Membership No.: 458675
UDIN: 26458675VXMFSW9178

Place: KANPUR
Date: 14.08.2026

Jaykay Enterprises Limited
CIN L55101UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208001)

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

JKE™

Statement of Consolidated Un Audited Financial Results for the Quarter ended 30th June 2026

Rs in Lakh

Sr. No.	Particulars	Quarter Ended			Year Ended 31.03.2026
		30-06-2026	31-03-2026	30-06-2025	
		Unaudited	Audited	Unaudited	Audited
1	**Income from Operations:**				
	i Operating Income	7,457.33	6,115.69	5,545.35	23,964.90
	ii Other Income				
	ii (a) income from sales of shares	0.00	0.00	1,839.92	1,839.92
	ii (b) other income	221.22	862.39	356.84	2,424.61
	Total Revenue	**7,678.55**	**6,978.08**	**7,742.11**	**28,229.43**
2	**Expenses :**				
	i Cost of Construction and Development Expenses	-	-	-	-
	i Cost of Materials consumed	351.19	631.43	286.41	1,561.33
	ii Changes in inventories of finished goods, Stock in Trade and work in progress	-612.23	226.40	42.75	-174.52
	iii Purchase of Stock in Trade	832.40	325.75	-	332.89
	iv Employee benefits expenses	3,930.88	3,764.30	3,357.80	14,357.22
	v Finance Cost	144.62	226.88	128.48	679.76
	vi Depreciation	511.50	354.54	392.67	1,549.39
	vii Other Expenses	1,893.18	1,772.79	1,169.66	5,498.71
	Total Expenses	**7,051.54**	**7,302.08**	**5,377.77**	**23,804.79**
3	**Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and Tax**	**627.01**	**-323.99**	**2,364.34**	**4,424.65**
	Share of Profit/(Loss) of Associates	102.46	30.66	0.47	34.51
4	**Profit Before Exceptional Item, Extraordinary Items and Tax**	**729.47**	**-293.34**	**2,364.81**	**4,459.15**
5	**Exceptional Items**				
	Add:- Exceptional items	-	18,183.32	-	17,735.77
6	**Profit before Extraordinary Items and Tax**	**729.47**	**17,889.99**	**2,364.81**	22,194.92
	Extraordinary Items	-	-	-	-
	Profit before Tax	**729.47**	**17,889.99**	**2,364.81**	22,194.92
7	**Tax Expense**				
	- Current Tax	282.27	328.67	441.11	1,479.64
	- Deferred tax	-4.18	-420.74	-96.33	-841.97
	- Tax Adjustment of earlier years	-			-7.60
8	**Profit After Tax (6-7)**	**451.38**	**17,982.06**	**2,020.03**	**21,564.86**
	Attributable to:				
	Equity Holders of Jaykay Enterprises Ltd.	441.20	19,712.43	2,021.55	23,253.66
	Non-Controlling Interest	10.18	-1,722.79	-1.52	(1,688.80)
9	**Other Comprehensive Income**				
	Items that will be reclassified to profit or loss	85.49	825.46	-1,235.92	825.46
	Items that will not be reclassified to profit or loss	-0.86	602.05	-12.59	581.44
10	**Total of Other Comprehensive Income**	**84.63**	**1,427.50**	**-1,248.52**	**1,406.89**
	Attributable to:				
	Equity Holders of Jaykay Enterprises Ltd	84.63	1,427.50	(1,248.52)	1,406.89
	Non-Controlling Interest				
11	**Total Comprehensive Income**	**536.00**	**19,409.56**	**771.52**	**22,971.75**
	Attibutable to:				
	Equity Holders of Jaykay Enterprises Ltd	525.82	21,132.35	773.03	24,660.55
	Non-Controlling Interest	10.18	(1,722.79)	(1.52)	(1,688.80)
12	**Paid-up Equity Share Capital**				
	Face Value of ₹1/- Per Share	1,302.87	1,302.87	1,223.69	1,302.87
13	Other Equity				
14	**Earnings per Equity share of ₹ 1/- each**				
	Basic Per Share (Not Annualized) In ₹	**0.35**	**14.08**	**1.65**	**16.88**
	Diluted Per Share (Not Annualized) In ₹	**0.35**	**14.08**	**1.65**	**16.88**

P. L. TANDON & Co.
KANPUR
CHARTERED ACCOUNTANT

Jaykay Enterprises Limited
Kanpur

Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187

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

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

Consolidated Segment Information for the Quarter ended 30th June 2026

Rs in Lakh

Particulars	For the Quarter ended 30th June 2026	For the Quarter ended 31st March 2026	For the Quarter ended 30th June 2025	For the Year ended 31st March 2026
Segment Revenue				
Defence & Aerospace Division	573.04	1,240.26	732.44	3,767.94
Digital Manufacturing and Advance Systems	902.96	-563.54	48.46	(510.12)
Digital Service	5,981.33	5,460.76	4,764.44	20,728.87
Other Unallocated Revenue				
Interest Income	186.35	178.07	292.57	1,064.62
Profit on Sale of Investments	0.01	-	1,839.92	1,839.92
Miscellaneous Receipts	34.86	684.31	64.28	1,359.98
Total Segment revenue	**7,678.55**	**6,999.86**	**7,742.11**	**28,251.21**
Less - Inter Segment Revenue	-	-	-	-
Total Revenue	**7,678.55**	**6,999.86**	**7,742.11**	**28,251.21**
Segment Result				
Defence & Aerospace Division	262.92	155.36	(63.09)	472.42
Digital Manufacturing and Advance Systems	163.34	-1,339.43	(54.92)	(1,567.68)
Digital Service	1,009.50	402.23	536.75	2,557.37
Unallocable	(50.18)			
Profit & Loss before Interest and Depreciation	**1,385.58**	**(781.84)**	**418.74**	**1,462.12**
Less:-				
Finance cost	**144.62**	(226.88)	(128.48)	(679.76)
Defence & Aerospace Division	116.78			
Digital Manufacturing and Advance Systems	15.62			
Digital Service	2.01			
Unallocable	10.21			
Depreciation	**511.50**			
Defence & Aerospace Division	66.53			
Digital Manufacturing and Advance Systems	14.20			
Digital Service	423.77			
Unallocable	7.00	699.19	2,074.55	3,660.65
Exceptional Items	-	17,288.12		17,735.77
Profit Before Tax	**729.47**	**16,978.59**	**2,364.81**	**22,178.78**
Segment Assets				
Defence & Aerospace Division	19,983.39	15,993.95	25,755.21	15,993.95
Digital Manufacturing and Advance Systems	6,584.29	4,668.49	10,490.12	4,668.49
Digital Service	26,831.34	26,612.24	23,032.26	26,612.24
Total Segment Assets	**53,399.02**	**47,274.68**	**59,277.59**	**47,274.68**
Unallocable Assets	33,205.82	36,080.01	14,752.61	36,080.01
Total	**86,604.84**	**83,354.69**	**74,030.20**	**83,354.69**
Segment Liabilities				
Defence & Aerospace Division	5,818.67	13,242.34	23,552.55	13,242.34
Digital Manufacturing and Advance Systems	4,661.61	4,539.87	10,378.99	4,539.87
Digital Service	3,164.01	26,612.24	23,032.26	26,612.24
Total Segment Liabilities	**13,644.29**	**44,394.44**	**56,963.80**	**44,394.44**
Unallocable	2,688.70	38,960.25	17,066.40	38,960.25
Total	**16,332.98**	**83,354.69**	**74,030.20**	**83,354.69**

For and on behalf of Board of Directors

Place: New Delhi
Date:- 14/08/2026

Abhishek Singhania
Chairman & Managing Director
(DIN No 00087844)

NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED AS ON 30th June, 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 14th August, 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. **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.

3. **The financial position of the Company's subsidiary, Neumesh Labs Private Limited**

   As of June 30, 2026, the Company's total exposure in Neumesh Labs Private Limited ("the subsidiary") stands at Rs. 2,004.95 lakh, which includes an interest receivable of Rs. 331.00 lakh. The subsidiary currently has no active commercial operations, generates no operating income, and does not hold any property, plant, and equipment necessary to conduct business activities. Furthermore, as of June 30, 2026, the net worth of the subsidiary has been fully eroded to a negative Rs. 4,417.00 lakh, and its current liabilities exceed its current assets by Rs. 4,811.37 lakh.

   Despite these indicators, the financial statements of the subsidiary have been prepared on a going concern basis. Management considers the carrying value of these assets to be recoverable based on their proposed recovery strategies. Consequently, no provision for credit impairment or diminution in the value of the investment, loans, and interest receivable has been recognized in the financial results for the quarter ended 30th June, 2026.

4. In view of the significant accumulated losses of the abovementioned subsidiary, management has decided to suspend the quarterly recognition of interest on loan. Instead, the company will review the financial position of the subsidiary at the financial year-end to determine the appropriate interest recognition.

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

P. L. TANDON & CO. KANPUR CHARTERED ACCOUNTANT

Jaykay Enterprises Limited Kanpur

For and on behalf of the Board of Directors,

ABHISHEK SINGHANIA
Chairman & Managing Director
(DIN: 00087844)

Place: New Delhi
Dated: 14.08.2026

Annexure - 2

Disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular :

S. No.	Particulars	Description	
1.	Name of Director	**Mr. Abhishek Singhania (DIN: 00087844)**	**Mr. Partho Pratim Kar (DIN: 00508567)**
2.	Reason for change viz. ~~appointment,~~ re-appointment, ~~resignation removal, death or otherwise~~	Re-appointment	Re-appointment
3.	Date of ~~appointment/~~ reappointment and term of ~~appointment/~~ re-appointment	Date of Re-appointment: July 01, 2027 Term of Re-appointment: Re-appointment as the Chairman & Managing Director of the Company, under the category of Key Managerial Personnel, not liable to retire by rotation, for a term of 3 (three) consecutive years w.e.f. July 01, 2027, without remuneration, upon the recommendation of the Nomination and Remuneration Committee, subject to approval of the shareholders of the Company.	Date of Re-appointment: April 15, 2027 Term of Re-appointment: Re-appointment as the Joint Managing Director of the Company, under the category of Key Managerial Personnel, liable to retire by rotation, for a term of 3 (three) consecutive years w.e.f. April 15, 2027, without remuneration, upon the recommendation of the Nomination and Remuneration Committee, subject to approval of the shareholders of the Company.
4.	Brief profile (in case of appointment)	Mr. Abhishek Singhania is the Promoter, Chairman and Managing Director of Jaykay Enterprises Limited and scion of one of the best known business families of India. He is the cofounder & has served as Managing Director of JK Technosoft Ltd and leads the company's global operations together with the Board and Management Team. He has invaluable experience within JK Organization companies, handling various aspects of J K businesses, managing business units and operations as well as spearheading successful national	Mr. Partho Pratim Kar was appointed as a Non-Executive Non-Independent Director on the Board of our Company w.e.f. February 12, 2021. Considering his active involvement in managing the operational and other administrative affairs of the Company, the Board of Directors had redesignated Mr. Partho Pratim Kar as the Joint Managing Director of the Company w.e.f. April 15, 2024. He is a renowned business leader, works in the area of strategy consulting and has held leadership roles with organizations such as the Aditya Birla Group, Arvind Mafatlal

Regd. Office: Kamla Tower, Kanpur- 208001 (INDIA)
Phones: +91 512 2371478 – 81, Fax: +91 512 2332665
E-mail : cs@jaykayenterprises.com, Web : www.jaykayenterprises.com CIN: L55101UP1961PLC001187