

Date: May 27, 2022

The Bombay Stock Exchange Ltd.
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code: 500306
Fax No. 022 – 22722041, 22722039, 22723132

Through: On-line

Dear Sir,

In Re: Regulation 30, Regulation 33 & Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: Outcome of the Board Meeting (2 of 2022) held on May 27, 2022

Pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company in their Board Meeting held today has *interalia*: -

1. Considered, approved and taken on record the Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2022. Accordingly, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclose herewith aforesaid Results along with Auditors' Report. A copy of the above is uploaded in the Company's website www.jaykayenterprises.com.

Further, we are attaching the declaration as required under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

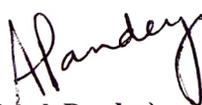
The meeting commenced at 05.00 PM and concluded at 10:00 P.M.

Kindly take a note of the same and inform the Members accordingly.

Thanking you,

Yours faithfully,

For Jaykay Enterprises Limited



**(Abhishek Pandey)
Company Secretary**

Membership No.: ACS21958



Encls: As Above



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, 2022 and for the year ended March 31, 2022, 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:

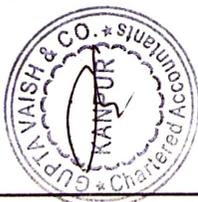
- i. is presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2022 as well as for the year ended March 31, 2022.

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 these 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.

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.



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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: 27/05/2022
Place: KANPUR



For Gupta Vaish & Co
Chartered Accountants

FRN: 0005087C

Rajendra Gupta
Rajendra Gupta
(PARTNER)

Membership Number: 073250
UDIN NO22073250AJTEYP7981



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 Audited Financial Results for the Quarter and Year ended 31st March, 2022

Rs./Lacs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Audited (Refer Note No.4)	Un-audited	Audited (Refer Note No.4)	Audited	Audited
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
1.	Income from Operations:					
	i. Operating Income	-	-	7.50	15.40	30.80
	ii. Other Income	123.57	109.14	1,800.18	430.50	2,128.87
	Total Revenue	123.57	109.14	1,807.68	445.90	2,159.67
2.	Expenses :					
	i. Employee benefits expenses	16.65	19.27	42.21	90.24	184.54
	ii. Rent Paid	12.07	13.71	13.50	51.49	51.00
	iii. Establishment Expenses	20.68	13.76	13.47	64.07	52.75
	iv. Finance Cost	-	-	0.07	-	0.23
	v. Depreciation	4.61	6.40	4.05	18.09	10.44
	vi. Other Expenses	72.11	61.20	75.01	228.15	234.90
	Total Expenses	126.12	114.34	148.31	452.04	533.86
3.	Profit/(Loss) before Exceptional and Extraordinary Items	-2.55	-5.20	1,659.37	-6.14	1,625.81
4.	Exceptional Items (Rates & Taxes)	-	-	-	-73.00	
5.	Profit/(Loss) before Extraordinary Items and Tax	-2.55	-5.20	1,659.37	-79.14	1,625.81
6.	Extraordinary Items	-	-	-	-	-
7.	Profit/(Loss) before Tax	-2.55	-5.20	1,659.37	-79.14	1,625.81
8.	Tax Expense					
	- Current Tax	-	-	-	-	-
	- Less: MAT Credit Entitlement	-	-	-	-	-
	- Deffered tax	-	-	-	-	-
	- Tax Adjustment of earlier year	-	-	-	-	-
9.	Net Profit/(Loss) for the period	-2.55	-5.20	1,659.37	-79.14	1,625.81
10.	Other Comprehensive Income	(406.87)	(172.35)	380.01	371.05	1,001.14
11.	Total Comprehensive Income	(409.43)	(177.55)	2,039.38	291.90	2,626.95
12.	Paid-up Equity Share Capital	475.92	475.92	435.05	475.92	435.05
	Face Value of Rs. 1/- Per Share	-	-	-	-	-
13.	Other Equity				8,347.29	7,687.51
14.	Earning per Equity share of Rs. 10/- each (for continuing operations)					
	Basic Per Share before other comprehensive Income (Not Annualized)	(0.01)	(0.01)	4.38	(0.17)	4.29
	Diluted Per Share before other comprehensive Income (Not Annualized)	(0.01)	(0.01)	3.54	(0.16)	3.47

For and on behalf of Board of Directors

Place : Kanpur
Dated : May 27th, 2022.



PARTHO PRATIM KAR
Director
(DIN NO. 00508567)



Jaykay Enterprises Limited

JKE™

CIN : L99999UP1961PLC001187

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

Ph.No.+91 512 2371478-81 * Fax : +91 512 2399854 website www.jaykayenterprises.com

E-mail : cs@jaykayenterprises.com

Statement of Assets and Liabilities as at 31st March, 2022

Rs. /Lacs

Sl. No.	Particulars	As at 31st March, 2022	As at 31st March, 2021
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plants and Equipments	515.02	517.31
	(b) Investment Property	524.48	60.69
	(c) Financial Assts		
	i). Investment	2,989.09	2,412.54
	ii). Loans	705.00	-
	iii). Others	521.60	475.00
	(2). Current Assets		
	(a). Inventories	25.71	25.71
	(b). Financial Assts		
	i). Cash and Cash Equivalents	285.09	2,319.79
	ii.) Bank Balances	3,480.61	2,037.04
	iii.) Loans	87.50	687.50
	iv.) Other Financial Assets	19.30	16.65
	(c). Current Tax Assets (Net)	89.44	93.89
	(d). Other Current Assets	126.73	95.30
	Total - Assets	9,369.56	8,741.42
II.	EQUITY AND LIABILITIES		
	(1). Equity		
	(a). Share Capital	475.92	435.05
	(b). Fully Convertible Warrants	123.29	225.48
	(c). Other Equity	8,347.29	7,687.51
	(2). Non Current Liabilities		
	(a). Long Term Provisions	1.42	21.54
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Trade Payables	13.98	8.38
	(b). Other Current Liabilities	407.52	345.28
	(c). Provisions	0.14	18.18
	Total - Equity and Liabilities	9,369.56	8,741.42

NOTES :

- The above results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 27th May, 2022.
- The Company, in the financial year 2020-21, through Preferential allotment, allotted 6370000 equity shares of face value of ₹ 1/- each fully paid up and 9019000 fully convertible Warrants of Face Value ₹ 1/- fully paid up at an issue price of ₹ 10/- each per share and Warrant for an aggregate amount of ₹ 15,38,90,000/- on Preferential basis to the persons belonging to Promotor group determined in accordance with the provision of SEBI (Issue of Capital and Disclosure Requirements, 2018 as amended). During the current financial year, the company converted 4087500 warrants into Shares.
- Deferred tax assets have not been recognised for the carry forward un-used tax losses as it is not probable that future taxable profit will be available against which the un-used tax losses can be utilised.
- The figures for the quarter ended March 31, 2022 and March 31, 2021 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto December 31, 2021 and 2020, respectively.
- The figures of previous period / year have been re-grouped, wherever necessary.

For and on behalf of Board of Directors

Place : Kanpur
Dated : 27th May, 2022.PARTHO PRATIM KAR
Director
(DIN NO. 00508567)



JAYKAV ENTERPRISES LIMITED

CIN : L99999UP1961PLC001187

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH,2022

Rs./Lacs

PARTICULARS	2021-2022	2020-2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax as per Profit & Loss Account	(79.14)	1,625.81
Adjusted for		
Depreciation	18.09	10.44
Interest	-	0.23
Interest Received	(256.82)	(257.08)
Dividend Income	(17.35)	(1.80)
Loss/Assets Written Off	0.00	0.12
Provisions / Balances written back	(20.12)	(4.83)
Profit on sale of Assets (Net)	-	(1,663.15)
Operating Profit/(Loss) before Working Capital Changes	(276.20)	(1,916.06)
	(355.34)	(290.25)
Adjusted for		
Increase/(Decrease) in Trade Payables & Other Liabilities	49.80	(146.85)
Increase/(Decrease) in Trade Receivable & Other Advances	(75.90)	(37.87)
Cash Generated from Operations	(381.44)	(474.97)
Refund /(Income Tax Payment)	46.26	43.21
Net Cash from Operating Activities	(335.18)	(431.76)
	(335.18)	(431.76)
B. CASH FLOW FROM IN INVESTING ACTIVITIES		
Movement in Fixed Deposits	(1,490.16)	446.03
Acquisition of Fixed Assets	(479.60)	(486.64)
Increase in Advances given	(105.00)	-
Purchase of Investments (Net)	(205.50)	-
Sale of Fixed Assets (Net)	-	1,665.14
Interest Income	256.82	227.50
Dividend Income	17.35	1.79
Net Cash Used in Investing Activities	(2,006.09)	1,853.82
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Interest Paid	-	(0.23)
Share Premium A/c.	367.88	573.30
Increase in Equity Capital	40.88	289.18
Decrease in Share Warrantrs A/c	(102.19)	-
Net Cash Used In Financing Activities	306.57	862.25
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(2,034.70)	2,284.31
Opening Balance of Cash and Cash Equivalents	2,319.79	35.48
Closing Balance of Cash and Cash Equivalents	285.09	2,319.79

Notes :

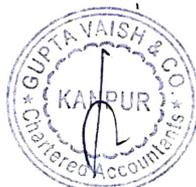
- Cash and cash equivalents consist of cheques, stamps in hand, balances with banks and deposits with original maturity of upto three months.
- Reconciliation of cash and cash equivalent :
Cash and cash equivalent as per Note No.7

285.09

2,319.79

Place : Kanpur

Dated : 27th May, 2022.



For and on behalf of Board of Directors

PARTHO PRATIM KAR

Director

(DIN NO. 00508567)

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, 2022 and for the year ended March 31, 2022 ("the Statement"), being submitted by the Holding 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, 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

- 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, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net loss/profit and other comprehensive income) and other financial information of the Group for the quarter ended March 31, 2022 and for the year ended March 31, 2022.

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 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that 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.

We draw attention of Comments of Statutory Auditors of Nebula3D Services Private Limited(An Associate Company) as under:



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Going Concern

The Company has substantial accumulated losses carried forward from the previous year and has incurred significant losses during the current year and previous financial years resulting in substantial erosion of net worth as at 31 March 2022. 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 notes to the financial statements of associate.

Our opinion is not modified in respect of this matter.

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 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. The respective Board of Directors of the Group and of its associate entities 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 company and of 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 company and of 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 decisions of 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 of 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 of One Subsidiary and one associate included in the financial statement results whose financial statement reflects total assets of Rs.2474.01 Lacs and net assets of Rs.900.79 lacs as at 31st March,2022, total revenue of Rs.1054.75 Lacs ,total net profit after tax of Rs.182.26 lacs, net cash flow of Rs.524.58 lacs and share of loss of Rs.17.65 lakhs is included in the consolidated financial results for the year ended 31st March 2022 respectively. The financial statement of the subsidiary and associate have been audited by other auditor whose report has been furnished to us by the Management and our opinion on the consolidated financial statements in so far as it relates to the amount and disclosure included in respect of the associate, and our report in terms of sub-sections (3) and (11) of Section 143 of



the Act, in so far as it relates to the aforesaid associate, is based solely on the report of the other auditor.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the period ended March 31, 2022 and the published unaudited year to date figures up to end of the third quarter of the current period, which were subjected to a limited review by us, as required under the Listing Regulations.

Date: 27/05/2022
Place: KANPUR



**For Gupta Vaish & Co.
Chartered Accountants**

FRN: 0005087C

Rajendra Gupta
Rajendra Gupta
(PARTNER)

Membership Number: 073250
UDIN NO22073250AJTENN4711



Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)

JKE™

Statement of Consolidated Assets and Liabilities as at 31st March, 2022

₹ /Lacs

Sl. No.	Particulars	As at	As at
		31-03-2022	31-03-2021
		Audited	Audited
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plants and Equipments	515.43	517.30
	(b) Investment Property	524.48	60.69
	(c) Capital Work-In-Progress	726.52	-
	(c) Goodwill on Consolidation	7.38	-
	(d) Financial Assts		
	i). Investment	5,435.96	3,955.08
	ii). Loans	-	-
	iii). Others	125.00	475.00
	iv). Trade Receivables	429.14	-
	(2). Current Assets		
	(a). Inventories	25.71	25.71
	(b). Financial Assts		
	i). Cash and Cash Equivalent	810.48	2,319.79
	ii). Bank Balances	3,480.60	2,037.05
	iii.) Loans	87.50	687.50
	iv). Others	20.91	16.65
	v). Trade Receivables	653.38	-
	(c). Current Tax Assets	89.45	93.89
	(d). Other Current Assets	264.29	95.30
	Total - Assets	13,196.23	10,283.96
II.	EQUITY AND LIABILITIES		
	(1). Equity		
	(a). Share Capital	475.92	435.05
	(b). Fully Convertible Warrants	123.29	225.48
	(c). Other Equity	11,133.13	9,230.05
	(d). Non Controlling Interest	271.28	-
	(2). Non Current Liabilities		
	(a). Long Term Provisions	1.42	21.54
	(b). Deferred Tax Liabilities	0.02	-
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Short Term Borrowings	587.43	-
	i). Trade Payables	13.98	8.38
	(b). Other Current Liabilities	580.62	345.28
	(c). Provisions	0.14	18.18
	(d). Current Tax Liabilities	9.00	-
	Total - Equity and Liabilities	13,196.23	10,283.96

NOTES :

- The above audited Consolidated Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 27th May, 2022.
- The Company, in the financial year 2020-21, through Preferential allotment, allotted 6370000 equity shares of face value of ₹ 1/- each fully paid up and 9019000 fully convertible Warrants of Face Value ₹ 1/- fully paid up at an issue price of ₹ 10/- each per share and Warrant for an aggregate amount of ₹ 15,38,90,000/- on Preferential basis to the persons belonging to Promotor group determined in accordance with the provision of SEBI (Issue of Capital and Disclosure Requirements, 2018 as amended). During the current financial year, the company converted 4087500 warrants into
- Deferred tax assets have not been recognised for the carry forward un-used tax losses as it is not probable that future taxable profit will be available against which the un-used tax losses can be utilised.
- The figures for the quarter ended March 31, 2022 and March 31, 2021 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto December 31, 2021 and 2020, respectively.
- The company on 21st July 2021, has acquired stake in M/s Neumesh Labs Pvt. Ltd. of 69.78% and therefore has become subsidiary w.e.f. 21st July 2021.
- The erstwhile associate – J.K. Cotton Limited ceases to be an associate of the company w.e.f. 7th Feb 2022 and therefore share of profit / loss for the current quarter/year has not been considered in financial results for the current quarter/year. Further the financial of erstwhile associate for the financial year ended 31-03-2022 has not yet been audited, therefore impact of fair valuation of investment, if any could not be given in consolidated financial results for the current
- The figures of previous period / year have been re-grouped, wherever necessary.

For and on behalf of Board of Directors

Place : Kanpur
Dated : May 27th, 2022.



PARTHO PRATIM KAR
DIRECTOR
(DIN 00508567)

**JAYKAY ENTERPRISES LIMITED**

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JKE™**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH - 2022**

PARTICULARS	2021-2022 ₹	2020-2021 ₹
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax as per Profit & Loss Account	1,700.26	2,602.11
Adjusted for		
Adjustment of Capital Reserve	(536.51)	(435.95)
Share of Profit of Non-Controlling	(57.80)	-
Depreciation	18.11	10.44
Interest	18.72	0.23
Interest Received	(239.06)	(257.09)
Dividend Income	(17.35)	(1.80)
Loss/Assets Written Off	0.00	0.12
OCI Adjustment	0.39	0.52
Provisions / Balances written back	(20.12)	(4.83)
Profit on sale of assets	-	(1,663.15)
Operating Profit/(Loss) before Working Capital Changes	<u>866.65</u>	<u>250.61</u>
Adjusted for		
Increase/(Decrease) in Trade Payables & Other Liabilities	231.92	(146.85)
(Increase)/Decrease in Trade Receivable & Other Advances	(1,297.59)	(37.87)
Cash Generated from Operations	<u>(199.03)</u>	<u>65.90</u>
Refund /(Income Tax Payment)	<u>46.26</u>	<u>43.21</u>
Net Cash Used in Operating Activities	<u>(152.76)</u>	<u>109.11</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Movement in Fixed Deposits	(1,093.56)	446.03
Acquisition of Fixed Assets	(1,206.54)	(486.64)
Decrease in Loans Given	600.00	-
Sale/(Purchase) of Investments	(1,059.41)	(540.87)
Increase of Non--Controlling Interest	271.28	-
Sale of Assets	-	1,665.14
Interest Income	239.06	227.50
Dividend Income	17.35	1.80
Net Cash From Investing Activities	<u>(2,231.82)</u>	<u>1,312.96</u>
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Interest Paid	(18.72)	(0.23)
Increase in Short Term Borrowings	587.43	-
Increase in Equity Capital	40.88	289.18
Share Premium	367.88	573.30
Decrease in Share Warrants	(102.19)	-
Net Cash Used In Financing Activities	<u>875.27</u>	<u>862.24</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	<u>(1,509.31)</u>	<u>2,284.31</u>
Opening Balance of Cash and Cash Equivalents	2,319.79	35.48
Closing Balance of Cash and Cash Equivalents	810.48	2,319.79
Notes :		
1. Cash and cash equivalents consist of cheques, stamps in hand, balances with banks and deposits with original maturity of upto three months.		
2. Reconciliation of cash and cash equivalent : Cash and cash equivalent as per Note No.8	810.48	2,319.79

Place : Kanpur

Dated : 27th May, 2022.



For and on behalf of Board of Directors

PARTHO PRATIM KAR
Director
(DIN NO. 00508567)