

August 10,2023

BSE Limited
Corporate Relation Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code:500306
ISIN: INE903A01025

Sub: Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 ("Listing Regulations")

Dear Sir/Madam,

In continuation to our earlier intimation dated August 04, 2023 and pursuant to Regulation 30 & 33 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 at its meeting held today i.e. Thursday, August 10, 2023, have approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2023, based on the recommendation of the Audit Committee.

The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2023 along with Limited Review Reports thereon by the Statutory Auditor of the Company are enclosed as **Annexure – A**.

In terms of Regulation 47 of the Listing Regulations, the extract of the Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2023, shall be published in the Newspapers.

This disclosure will also be hosted on the Company's website viz. www.jaykayenterprises.com.

The meeting of the Board of Directors commenced at 4.30 PM and concluded at 7:50 PM

You are requested to take same on record.

Thanking you

Yours truly,

For Jaykay Enterprises Limited

Yogesh Sharma
Company Secretary & Compliance Officer
M.No. A29286
Encl: As above



Independent Auditor's Review Report on Unaudited standalone Quarterly financial results of Jaykay Enterprises Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To,
The Board of Directors of
Jaykay Enterprises Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Jaykay Enterprises Limited** (the Company) for the quarter ended 30 June, 2023,(the Statement), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34,Interim Financial Reporting (Ind AS 34), as prescribed under section 133 of the Companies Act,2013('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to

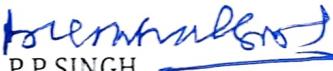


obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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.

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




P.P.SINGH
(PARTNER)
Membership No. 072754

UDIN : 23072754BGWEER9255

Place : Kanpur

Date: 10-08-2023



Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)

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

JKE™

Statement of Standalone Un-Audited Financial Results for the Quarter ended 30th June, 2023

| Sr. No. | Particulars | Quarter Ended | | Year Ended | |
|---------|--|-----------------|-----------------|-----------------|-----------------|
| | | 30-06-2023 | 31-03-2023 | 30-06-2022 | 31-03-2023 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1 | Income from Operations: | | | | |
| | i Operating Income | 29.70 | 29.70 | - | 29.70 |
| | ii Other Income | 114.69 | 153.41 | 80.13 | 1,262.74 |
| | Total Revenue | 144.39 | 183.11 | 80.13 | 1,292.44 |
| 2 | Expenses : | | | | |
| | i Cost of Construction and Development Expenses | | | | 7.82 |
| | ii Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | - | - | - | -7.82 |
| | iii Employee benefits expenses | 33.75 | 35.48 | 25.62 | 123.18 |
| | iv Rent Paid | 13.92 | 48.23 | - | 48.23 |
| | v Establishment Expenses | 8.55 | 9.53 | 10.41 | 39.66 |
| | vi Legal Expenses | 1.79 | 14.87 | 19.90 | 69.07 |
| | vii Depreciation | 15.24 | 9.86 | 5.15 | 25.64 |
| | viii Other Expenses | 49.70 | 55.01 | 51.60 | 205.33 |
| | Total Expenses | 122.95 | 172.98 | 112.68 | 511.11 |
| 3 | Profit/(Loss) before Exceptional and Extraordinary Items | 21.44 | 10.13 | (32.55) | 781.33 |
| 4 | Exceptional Items (Rates & Taxes) | - | - | - | - |
| 5 | Profit/(Loss) before Extraordinary Items and Tax | 21.44 | 10.13 | (32.55) | 781.33 |
| 6 | Extraordinary Items | - | - | - | - |
| 7 | Profit/(Loss) before Tax | 21.44 | 10.13 | (32.55) | 781.33 |
| 8 | Tax Expense | | | | |
| | - Tax Adjustment of earlier years | - | - | - | 2.59 |
| 9 | Net Profit/(Loss) for the period | 21.44 | 10.13 | (32.55) | 778.74 |
| 10 | Net Profit/(Loss) for the period from Discontinued Operations if any | - | - | - | - |
| 11 | Net Profit/(Loss) for the period | 21.44 | 10.13 | (32.55) | 778.74 |
| 12 | Other Comprehensive Income | (294.45) | (114.58) | (162.16) | 1,299.94 |
| 13 | Total Comprehensive Income | (273.01) | (104.45) | (194.71) | 2,078.68 |
| 14 | Paid-up Equity Share Capital | 584.58 | 524.68 | 475.92 | 524.68 |
| | Face Value of Rs 1/- Per Share | | | | |
| 15 | Other Equity | | | | 10,382.11 |
| 16 | Earning per Equity share of Rs. 1/- each (for continuing operations) | | | | |
| | Basic Per Share before other comprehensive Income (Not Annualized) | 0.04 | 0.02 | (0.07) | 1.58 |
| | Diluted Per Share before other comprehensive Income (Not Annualized) | 0.04 | 0.02 | (0.06) | 1.44 |

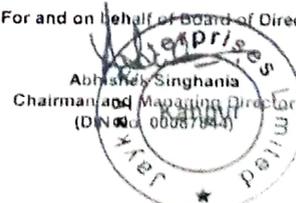
NOTES :-

- The above un-audited Standalone Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 10/08/2023.
- The figures of previous period / year have been re-grouped, wherever necessary.
- Income Tax liability if any, shall be accounted for at the year end.
- The Company has converted 59,89,330 Fully Convertible warrants into Share Capital on Preferential basis to the persons belonging to the Promoter Group determined in accordance with the provision of SEBI (Issue of Capital and Disclosure Requirement, 2018) as amended.

Place : New Delhi
Dated : August 10th, 2023



For and on behalf of Board of Directors



Independent Auditor's Review Report On consolidated unaudited quarterly financial results of the JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To
The Board of Directors of
Jaykay Enterprises Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net loss after tax of its associates, for the quarter ended June 30, 2023 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,(as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013(the Act), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" ,issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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



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

| Name of the entity | Relationship |
|---------------------------------------|-----------------------------|
| Jaykay Enterprises Limited | Parent Company |
| Neumesh Labs Private Limited | Subsidiary Company |
| SilverGrey Engineers-Partnership Firm | Subsidiary Partnership Firm |
| Nebula3D Services Private Limited | Associate Company |

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results also includes the Group's share of net Profit/(Loss) after tax of Rs (44.67.) lacs and Rs.(9.05)lacs and total comprehensive income of Rs.(44.67)lacs and Rs.(9.05)Lacs for the quarter ended 30th June, 2023, as considered in the consolidated unaudited financial results, in respect of Subsidiaries and one associate respectively, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of Subsidiaries and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above

Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the report of other auditors.

Date: 10/08/2023

Place: Kanpur



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

P.P. Singh

P.P.SINGH
(PARTNER)

M. No.: 072754

UDIN: 23072754BGWFFS8425



Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)

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

JKE

Statement of Consolidated Un-Audited Financial Results for the Quarter ended 30th June, 2023

| Sr. No. | Particulars | Rs /Lacs | | | |
|---------|--|-----------------|-----------------|-----------------|-----------------|
| | | Quarter Ended | | Year Ended | |
| | | 30-06-2023 | 31-03-2023 | 30-06-2022 | 31-03-2023 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1 | Income from Operations: | | | | |
| | i Operating Income | 695.30 | 1,033.80 | 988.20 | 4,695.53 |
| | ii Other Income | 118.03 | 151.00 | 67.29 | 1,170.29 |
| | Total Revenue | 813.33 | 1,184.80 | 1,055.49 | 5,865.82 |
| 2 | Expenses : | | | | |
| | i Cost of Construction and Development Expenses | | | | 7.82 |
| | ii Purchase of Stock in Trade | 373.93 | 667.16 | 810.00 | 3,390.17 |
| | iii Change in Inventories | 16.59 | 19.62 | (13.85) | 14.50 |
| | iv Cost of Materials consumed | 17.28 | 18.99 | 39.83 | 165.15 |
| | v Employee benefits expenses | 71.16 | 70.12 | 54.21 | 264.11 |
| | vi Finance Cost | 39.04 | 47.06 | 12.57 | 105.68 |
| | vii Depreciation | 66.89 | 74.72 | 20.00 | 159.43 |
| | viii Other Expenses | 145.25 | 199.38 | 122.90 | 629.87 |
| | Total Expenses | 730.24 | 1,097.05 | 1,045.66 | 4,735.72 |
| 3 | Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and Tax | 83.09 | 87.76 | 9.83 | 1,130.10 |
| | Share of Profit/(Loss) of Associates | (9.05) | (10.41) | (9.11) | (24.56) |
| 4 | Profit Before Exceptional Item, Extraordinary Items and Tax | 74.04 | 77.34 | 0.72 | 1,105.54 |
| 5 | Exceptional Items | | | | |
| 6 | Profit/(Loss) before Extraordinary Items and Tax | 74.04 | 77.34 | 0.72 | 1,105.54 |
| | Extraordinary Items | | | | |
| | Profit/(Loss) before Tax | | | | 1,105.54 |
| 7 | Tax Expense | | | | |
| | - Current Tax | | 255.79 | | 255.79 |
| | - Deferred tax | | 18.66 | | 18.66 |
| | - Tax Adjustment of earlier years | | 1.78 | | 4.37 |
| 8 | Profit After Tax (8-9) | 74.04 | (198.89) | 0.72 | 826.72 |
| | Attributable to: | | | | |
| | Equity Holders of Jaykay Enterprises Ltd | 42.51 | (206.89) | (13.40) | 708.39 |
| | Non-Controlling Interest | 31.53 | 8.00 | 14.12 | 118.33 |
| 9 | Other Comprehensive Income | | | | |
| | Items that will be reclassified to profit or loss | (294.46) | (114.58) | (162.16) | 1,299.94 |
| 10 | Total of Other Comprehensive Income | (294.46) | (114.58) | (162.16) | 1,299.94 |
| | Attributable to | | | | |
| | Equity Holders of Jaykay Enterprises Ltd | (294.46) | (114.58) | (162.16) | 1,299.94 |
| | Non-Controlling Interest | | | | |
| 11 | Total Comprehensive Income | (220.42) | (313.47) | (161.44) | 2,126.66 |
| | Attributable to: | | | | |
| | Equity Holders of Jaykay Enterprises Ltd | (251.95) | (321.47) | (175.56) | 2,008.33 |
| | Non-Controlling Interest | 31.53 | 8.00 | 14.12 | 118.33 |
| 12 | Paid-up Equity Share Capital | 584.58 | 524.68 | 475.92 | 524.68 |
| | Face Value of Rs 1/- Per Share | | | | 13,097.59 |
| 13 | Other Equity | | | | |
| 14 | Earnings per Equity share of Rs 1/- each | | | | |
| | Basic Per Share (Not Annualized) In Rs | 0.08 | (0.42) | (0.03) | 1.43 |
| | Diluted Per Share (Not Annualized) In Rs | 0.08 | (0.38) | (0.03) | 1.31 |

NOTES :-

- The above un-audited Consolidated Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 10.08.2023.
- The figures of previous period / year have been re-grouped wherever necessary.
- Income Tax liability if any, shall be accounted for at the year end.

Place : New Delhi
Dated : August 10th, 2023

