

Jaykay Ent./CS/209/2021/BM-5/

Date: October 30, 2021

The Bombay Stock Exchange Ltd.
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Through: On-line

Scrip Code: 500306

Fax No. 022 - 22722041, 22722039, 22723132

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 (5 of 2021) held on October 30, 2021

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 *inter alia* considered, approved and taken on record the Consolidated and Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2021. Accordingly, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclose herewith aforesaid Results along with Limited Review Report of the Auditors thereon. A copy of the above is uploaded in the Company's website www.jaykayenterprises.com.

The meeting commenced at 1.30 PM and concluded at 3:10 P.M.

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

Thanking you,

Yours faithfully,

For Jaykay Enterprises Ltd.,


(Prabhat Kumar Mishra)
CFO & Company Secretary

Encls: As Above



Regd. Office: Kamla Tower, Kanpur-208001 (INDIA)

Phones: +91 512 2371478 - 81, Fax: +91 512 2332665

Email: prabhat.mishra@jaykayenterprises.com, Web: www.jaykayenterprises.com

CIN:L99999UP1961PLC001187

1/10

Independent Auditor's Review Report on Unaudited standalone Quarterly financial results and year to date 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 September 30, 2021, and year to date from April 01, 2021 to September 30, 2021 (the Statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulation).
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 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 30/10/2021

Place: Kanpur



For -Gupta Vaish & Co.
Chartered Accountants
Registration Number: 005087C
Rajendra Kumar Gupta
Rajendra Kumar Gupta
(PARTNER)
Membership Number: 073250
UDIN: 21073250AAAADM2069



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 : prabhat.mishra@jaykayenterprises.com

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2021

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2021
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1.	Income from Operations						
	i. Operating Income	7.90	7.50	8.30	15.40	15.80	30.80
	ii. Other Income	101.77	96.02	117.67	197.79	228.83	2,128.87
	Total Revenue	109.67	103.52	125.97	213.19	244.63	2,159.67
2.	Expenses :						
	i. Employee benefits expenses	21.94	32.38	46.33	54.32	94.28	184.54
	ii. Finance Cost	-	-	0.01	-	0.12	0.23
	iii. Depreciation	3.54	3.54	2.14	7.08	4.26	10.44
	iv. Rate & Taxes	73.89	0.53	1.45	74.42	2.29	5.70
	iv. Other Expenses	82.69	66.07	67.43	148.76	132.46	332.95
	Total Expenses	182.06	102.52	117.36	284.58	233.41	533.86
3.	Profit/(Loss) before Exceptional and Extraordinary Items	(72.39)	1.00	8.61	(71.39)	11.22	1,625.81
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	(72.39)	1.00	8.61	(71.39)	11.22	1,625.81
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	(72.39)	1.00	8.61	(71.39)	11.22	1,625.81
8.	Tax Expense						
	- Current Tax	-	-	-	-	-	-
9.	Net Profit/(Loss) for the period	(72.39)	1.00	8.61	(71.39)	11.22	1,625.81
10.	Other Comprehensive Income	295.78	654.49	(29.86)	950.27	261.44	1,001.14
11.	Total Comprehensive Income	223.39	655.49	(21.25)	878.88	272.66	2,626.95
12.	Paid-up Equity Share Capital	475.92	435.05	371.35	475.92	371.35	435.05
	Face Value of ₹ 1/- Per Share						
13.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.	-	-	-	-	-	7,114.21
14.	Earning per Equity share of ₹ 1/- each						
	Basic Per Share before Other Comprhansive Income (Not Annualized)	(0.16)	0.00	0.02	(0.16)	0.03	4.29
	Diluted Per Share before Other Comprhansive Income (Not Annualized)	(0.14)	0.00	0.02	(0.14)	0.03	3.47



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Jaykay Enterprises Limited

JKE™

CIN : L99999UP1961PLC001187

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

Statement of Assets and Liabilities as at 30th September, 2021

₹ /Lacs

Sl. No.	Particulars	As at 30-09-2021	As at 31-03-2021
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plants and Equipments	513.39	517.30
	(b) Investment Property	59.54	60.69
	(c) Financial Assts		
	i). Investment	3,568.30	2,412.54
	ii). Others	325.00	475.00
	(2). Current Assets		
	(a). Inventories	25.71	25.71
	(b). Financial Assts		
	i). Cash and Cash Equivalents	801.75	2,319.79
	ii). Bank Balances	3,721.69	2,037.04
	iii). Loans	237.50	687.50
	(c). Current Tax Assets	110.38	93.90
	(d). Other Current Assets	635.73	111.95
	Total - Assets	9,998.99	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). Share Premium	941.18	573.30
	(d). Other Equity	7,993.10	7,114.21
	(2). Non Current Liabilities		
	(a). Long Term Provisions	21.54	21.54
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Trade Payables	33.10	8.38
	(b). Other Current Liabilities	398.59	345.28
	(c). Provisions	12.27	18.18
	Total - Equity and Liabilities	9,998.99	8,741.42

NOTES :

1. 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 30th October, 2021.
2. Subsequent to the close of the quarter ended 30-09-2021, the company decided to close one of its line of business of Registrar and Share Transfer activities.
3. The Company, has converted 4087500 fully convertible warrants into the Share Capital 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).
4. 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.
5. The figures for the quarter ended September 30, 2021 and September 30, 2020 are the balancing figures between unaudited figures in respect of the half year and unaudited year to date figures upto June 30, 2021 and 2020, respectively.
6. The figures of previous period / year have been re-grouped, wherever necessary.

For and on behalf of Board of Directors

Place : Kanpur
Dated : October 30th, 2021.
KRISHNA BEHARI AGARWAL
DIRECTOR
(DIN 00339934)

JAYKAY ENTERPRISES LIMITED

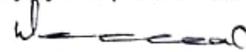
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-09-2021

	2021-2022 (Apr-Sep-21) ₹	2020-2021 (Apr-Sep-20) ₹
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	(71,38,606)	11,22,012
Adjusted for		
Depreciation	7,07,556	4,25,949
Interest	-	11,441
Interest Received	(1,20,48,509)	(1,37,86,525)
Dividend Income	(16,88,895)	(1,79,597)
Loss/Assets Written Off	405	-
OCI Adjustment	-	44,000
Provisions / Balances written back	-	(4,82,719)
(Profit)/Loss on sale of Investment (Net)	390	-
Operating Profit/(Loss) before Working Capital Changes	<u>(1,30,29,053)</u>	<u>(1,39,67,451)</u>
Adjusted for		
(Increase)/Decrease in Loans & Advances	(73,77,212)	32,73,774
Increase/(Decrease) in Trade Payables & Other Liabilities	72,12,424	(1,64,788)
Cash Generated from Operations	<u>(2,03,32,447)</u>	<u>12,95,225</u>
Refund /(Income Tax Payment)	<u>(16,49,449)</u>	<u>63,11,975</u>
Net Cash from Operating Activities	<u>(2,19,81,896)</u>	<u>(19,64,465)</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Movement in Fixed Deposits	(15,23,29,717)	(66,75,833)
Acquisition of Fixed Assets	(2,01,346)	(13,500)
Sale of Fixed Assets	-	-
Sale of Investments (Net)	10	-
Interest Income	1,09,13,567	90,64,267
Dividend Income	16,88,895	1,79,597
(Increase)/Decrease in Investments	<u>(2,05,49,500)</u>	<u>-</u>
Net Cash From Investing Activities	<u>(16,04,78,091)</u>	<u>25,54,531</u>
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Interest Paid	-	(11,441)
Increase of Equity Capital	40,87,500	-
Increase of Equity <i>PREVIOUS YEAR</i>	3,67,87,500	-
(Decrease) in Share Warrants	<u>(1,02,18,750)</u>	<u>-</u>
Net Cash Used In Financing Activities	<u>3,06,56,250</u>	<u>(11,441)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(15,18,03,737)	5,78,625
Opening Balance of Cash and Cash Equivalents	23,19,78,662	35,48,090
Closing Balance of Cash and Cash Equivalents	8,01,74,925	41,26,715

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 6

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


KRISHNA BEHARI AGARWAL
DIRECTOR
(DIN 00339934)

Place Kanpur
Date 30th October, 2021



Independent Auditor's Review Report On consolidated unaudited quarterly and year to date 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 profit after tax of its associates, for the quarter ended September 30, 2021 and the year to date results for the period 1 April 2021 to 30 September 2021, 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 as amended and other accounting principles generally accepted in India. 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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



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

Name of the entity	Relationship
Jaykay Enterprises Limited	Parent Company
Neumesh Labs Private Limited	Subsidiary Company
J K Cottan Limited	Associates Company
Nebula3D Services Private Limited	Associates 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 include the Group's share of net Profit after tax of Rs.131.08 Lacs and Rs.119.48 Lacs for the quarter ended 30th September 2021 and for the period from to 01-04-2021 to 31-09-2021 respectively, as considered in the consolidated unaudited financial results, in respect of Subsidiary and one associate, 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 this Subsidiary 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.

Date: 30/10/2021
Place: Kanpur



For -Gupta Vaish & Co.
Chartered Accountants
FRN: 0005087C

Rajendra Kumar Gupta

Rajendra Kumar Gupta
(PARTNER)

M. No.: 073250

UDIN: 21073250AAAADN7307



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 : prabhat.mishra@jaykayenterprises.com**Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2021**

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2021 Audited
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	Income from Operations						
	i. Operating Income	617.90	7.50	8.30	625.40	15.80	30.80
	ii. Other Income	100.21	96.02	117.67	196.23	228.83	2,128.87
	Total Revenue	718.11	103.52	125.97	821.63	244.63	2,159.67
2.	Expenses :						
	i. Purchase of Stock in Trade	351.00	-	-	351.00	-	-
	ii. Employee benefits expenses	21.94	32.38	46.33	54.32	94.28	184.54
	ii. Finance Cost	4.23	-	0.01	4.23	0.12	0.23
	iii. Depreciation	3.54	3.54	2.14	7.08	4.26	10.44
	iv. Rate & Taxes	73.89	0.53	1.45	74.42	2.29	5.70
	v. Other Expenses	85.08	66.07	67.43	151.15	132.46	332.95
	Total Expenses	539.68	102.52	117.36	642.20	233.41	533.86
3.	Profit/(Loss) before Exceptional and Extraordinary Items	178.43	1.00	8.61	179.43	11.22	1,625.81
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	178.43	1.00	8.61	179.43	11.22	1,625.81
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	178.43	1.00	8.61	179.43	11.22	1,625.81
8.	Tax Expense						
	- Current Tax	62.50	-	-	62.50	-	-
	- Deferred Tax	0.48	-	-	0.48	-	-
9.	Net Profit/(Loss) before Non-Controlling Interest	115.45	1.00	8.61	116.45	11.22	1,625.81
10.	Share of Non Controlling Interest	(56.76)			(56.76)		
11.	Net Profit/(Loss) after Non-Controlling Interest	58.69	1.00	8.61	59.69	11.22	1,625.81
12.	Share of Profit/(Loss) of Associates	621.24	641.04	330.39	1,262.28	381.85	976.30
13.	Other Comprehensive Income	296.18	654.36	(30.30)	950.54	260.55	1,001.67
14.	Total Comprehensive Income	976.11	1,296.40	308.70	2,272.51	653.62	3,603.78
15.	Paid-up Equity Share Capital	475.92	435.05	371.35	475.92	371.35	435.05
	Face Value of ₹ 1/- Per Share						
16.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.	-	-	-	-	-	8,656.75
17.	Earning per Equity share of ₹ 1/- each						
	Basic Per Share before Other Comprhansive Income (Not Annualized)	1.49	1.48	0.90	2.97	1.01	6.87
	Diluted Per Share before Other Comprhansive Income (Not Annualized)	1.46	1.22	0.72	2.68	0.84	5.55



Jaykay Enterprises Limited

JKE

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

Statement of Consolidated Assets and Liabilities as at 30th September, 2021

₹ /Lacs

Sl. No.	Particulars	As at 30-09-2021	As at 31-03-2021
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plants and Equipments	513.39	517.30
	(b) Investment Property	59.54	60.69
	(c) Goodwill on Consolidation	7.38	-
	(d) Financial Assts		
	i). Investment	5,768.32	3,955.08
	ii). Others	325.00	475.00
	(2). Current Assets		
	(a). Inventories	25.71	25.71
	(b). Financial Assts		
	i). Cash and Cash Equivalents	828.26	2,319.79
	ii). Bank Balances	3,721.69	2,037.05
	iii). Loans	87.50	687.50
	(c). Current Tax Assets (Net)	110.38	93.89
	(d). Trade Receivable	699.81	-
	(e). Other Current Assets	1,123.92	111.95
	Total - Assets	13,270.90	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). Share Premium	941.18	573.30
	(d). Other Equ	10,529.70	8,656.75
	(e). Non Controlling Interest	142.57	-
	(2). Non Current Liabilities		
	(a). Long Term Provisions	21.54	21.54
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Short Term Borrowings	483.61	-
	i). Trade Payables	33.11	8.38
	(b). Other Current Liabilities	445.22	345.28
	(c). Provisions	74.76	18.18
	Total - Equity and Liabilities	13,270.90	10,283.96

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 30th October, 2021.
- Subsequent to the close of the quarter ended 30-09-2021, the company decided to close one of its line of business of Registrar and Share Transfer activities.
- The Company, has converted 4087500 fully convertible warrants into the Share Capital 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).
- 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 September 30, 2021 and September 30, 2020 are the balancing figures between unaudited figures in respect of the half year and unaudited year to date figures upto June 30, 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.
- As on 23rd September 2021, Associate of the company M/s JK Cotton Ltd., has allotted some partly paid-up right shares to the promoters group and accordingly the shareholding of the reporting entity has come to 20.74% from 40.34% earlier. However, the company has consolidated the results of JK Cotton Ltd. according to its stake before the right shares issued.
- The figures of previous period / year have been re-grouped, wherever necessary.

For and on behalf of Board of Directors


KRISHNA BEHARI AGARWAL
DIRECTOR
(DIN 00339934)

Place : Kanpur
Dated : October 30th, 2021.



JAYKAY ENTERPRISES LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-09-2021

	2021-2022 (Apr-Sep-21)	2020-2021 (Apr-Sep-20)
	₹	₹
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	14,41,71,255	3,93,07,509
Adjusted for		
Adjustment of Capital Reserve	(3,99,56,192)	(1,37,24,958)
Share in Profit of Non-Controlling Interest	(56,76,498)	-
Depreciation	7,07,556	4,25,949
Interest	4,23,040	11,441
Interest Received	(1,18,92,345)	(1,37,86,525)
Dividend Income	(16,88,895)	(1,79,597)
Loss/Assets Written Off	405	-
OCI Adjustment	26,221	(44,950)
Provisions / Balances written back	-	(4,82,719)
(Profit)/Loss on sale of Investment (Net)	390	-
Operating Profit/(Loss) before Working Capital Changes	<u>8,61,14,937</u>	<u>1,15,26,150</u>
Adjusted for		
(Increase)/Decrease in Loans & Advances	(4,00,61,338)	32,73,774
(Increase)/Decrease in Trade Receivable	(6,99,80,563)	-
Increase/(Decrease) in Trade Payables & Other Liabilities	<u>1,18,75,413</u>	<u>12,95,225</u>
Cash Generated from Operations	<u>(1,20,51,551)</u>	<u>1,60,95,149</u>
Refund /(Income Tax Payment)	<u>(16,49,449)</u>	<u>63,11,975</u>
Net Cash Used in Operating Activities	<u>(1,37,01,000)</u>	<u>2,24,07,124</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Movement in Fixed Deposits	(15,34,64,659)	(66,75,833)
Acquisition of Fixed Assets	(2,01,346)	(13,500)
Adjustment/movement in Investments	(8,70,83,298)	(1,76,95,756)
Sale of Investments (Net)	10	-
Interest Income	1,07,57,403	90,64,267
Dividend Income	16,88,895	1,79,597
Net Cash used in Investing Activities	<u>(22,83,02,995)</u>	<u>(1,51,41,225)</u>
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Interest Paid	(4,23,040)	(11,441)
Non-Controlling Interest	1,42,56,955	-
Increase in Short Term Borrowings	4,83,61,057	-
Increase in Equity Capital	40,87,500	-
Share Premium	3,67,87,500	-
	<u>(1,02,18,750)</u>	<u>-</u>
Net Cash From In Financing Activities	<u>9,28,51,222</u>	<u>(11,441)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	<u>(14,91,52,773)</u>	<u>72,54,458</u>
Opening Balance of Cash and Cash Equivalents	23,19,78,662	29,93,55,884
Closing Balance of Cash and Cash Equivalents	8,28,25,889	30,66,10,342

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

8,28,25,889

41,26,715

For and on behalf of the Board of Directors of

Jaykay Enterprises Limited



KRISHNA BEHARI AGARWAL

DIRECTOR

(DIN 00339934)



Place : Kanpur

Date : 30th October, 2021