

May 29,2023

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

Dear Sir/Madam,

In continuation to our earlier intimation dated May 23, 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. Monday, May 29, 2023, have approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and Financial Year ended March 31, 2023, based on the recommendation of the Audit Committee.

P.L. Tandon & Company, Chartered Accountants, Statutory Auditors of the Company have issued auditor's report on audited Financial Results for the quarter and financial year ended March 31,2023 with unmodified opinion.

A copy of the Audited Standalone and Consolidated Financial Results of the Company for the quarter and Financial Year ended March 31, 2023 along with the statements of the Assets and Liabilities, Auditor's Report are enclosed as **Annexure – A**.

A declaration on auditor's report with unmodified opinion pursuant to the regulation 33(3)(d) of the SEBI Listing Regulations read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, is enclosed as **Annexure – B**.

In terms of Regulation 47 of the Listing Regulations, the extract of the Audited Consolidated Financial Results of the Company for the quarter and Financial Year ended March 31, 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 5:00 PM and concluded at 8:00 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 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, 2023 and for the year ended March 31, 2023, 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, 2023 as well as for the year ended March 31, 2023.

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.



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: 29/05/2023

Place: KANPUR



For P.L. Tandon & Co.

Chartered Accountants

FRN: 000186C

A handwritten signature in blue ink, appearing to read "P.P. Singh", written over a horizontal line.

P.P.SINGH

(PARTNER)

Membership Number: 072754

UDIN NO 23072754BGWEDF7423



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 Audited Financial Results for the Quarter and Year ended 31st March, 2023

Amt in Lacs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Audited (Refer Note No.4) 31-03-2023	Un-audited 31-12-2022	Audited (Refer Note No.4) 31-03-2022	Audited 31-03-2023	Audited 31-03-2022
1	Income from Operations:					
	i Operating Income	29 70	-	-	29 70	15 40
	ii Other Income	153 41	910 06	123 57	1,262 74	430 50
	Total Revenue	183.11	910.06	123.57	1,292.44	445.90
2	Expenses :					
	i Cost of Construction and Development Expenses	0 00	-0 00	-	7 82	-
	ii Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-0 00	0 00	-	-7 82	-
	iii Employee benefits expenses	35 48	33 04	16 65	123 18	90 24
	iv Rent Paid	48 23	-	12 07	48 23	51 49
	v Establishment Expenses	9 53	11 18	20 68	39 66	64 07
	vi Legal Expenses	14 87	3 54	-	69 07	-
	vii Depreciation	9 86	5 36	4 61	25 64	18 09
	viii Other Expenses	55.01	45 32	72 11	205 33	228 15
	Total Expenses	172.98	98.44	126.12	511.11	452.04
3	Profit/(Loss) before Exceptional and Extraordinary Items	10.13	811.62	-2.55	781.33	-8.14
4	Exceptional Items	-	-	-	-	73.00
5	Profit/(Loss) before Extraordinary Items and Tax	10.13	811.62	-2.55	781.33	-79.14
6	Extraordinary Items	-	-	-	-	-
7	Profit/(Loss) before Tax	10.13	811.62	-2.55	781.33	-79.14
8	Tax Expense					
	- Current Tax	-	-	-	-	-
	- Tax Adjustment of earlier years	-	2 59	-	2 59	-
9	Net Profit/(Loss) for the period	10.13	809.03	-2.55	778.74	-79.14
10	Other Comprehensive Income					
	Items that will be reclassified to profit or loss	(114 58)	790 88	(406.87)	1,299 94	371 05
	Total of Other Comprehensive Income	(114 58)	790 88	(406.87)	1,299 94	371 05
11	Total Comprehensive Income	(104.45)	1,599.91	(409.42)	2,078.68	291.90
12	Paid-up Equity Share Capital	524.68	524.68	475.92	524.68	475.92
	Face Value of Rs. 1/- Per Share					
13	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.				10,382 11	8,347 29
14	Earning per Equity share of Rs. 10/- each (for continuing operations)					
	Basic Per Share (Not Annualized) (in Rs)	0 02	1 62	(0 01)	1 58	(0 17)
	Diluted Per Share (Not Annualized) (In Rs)	0.02	1 49	(0 01)	1 44	(0 16)

For and on behalf of Board of Directors

Place : New Delhi
Dated : May 29th, 2023



Abhishek Singhania
Chairman and Managing Director
(DIN NO. 00087844)



Jaykay Enterprises Limited

JKE

CIN : L55101UP1961PLC001187

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

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

E-mail : cs@jaykayenterprises.com

Statement of Assets and Liabilities as at 31st March, 2023

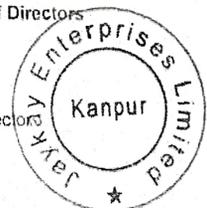
Sl. No.	Particulars	Amt in Lacs	
		As at 31st March, 2023	As at 31st March, 2022
I	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plant and Equipment	703 42	515 02
	(b) Investment Property	514 50	524 48
	(c) Financial Assts		
	i) Investments	4,962 09	2,989 09
	ii) Other Financial Assets	683 00	521 60
	(2). Current Assets		
	(a) Inventories	33 52	25 71
	(b) Financial Assts		
	i) Cash and Cash Equivalents	132 90	285 09
	ii) Bank Balances	2,891 00	3,480 61
	iii) Loans	1,718 00	792 50
	iv) Other Financial Assets	524 31	142 33
	(c) Current Tax Assets (Net)	74 21	89 44
	(d) Other Current Assets	43 17	3 69
	Total - Assets	12,280.12	9,369.56
II	EQUITY AND LIABILITIES		
	(1). Equity		
	(a) Share Capital	524 68	475 92
	(b) Fully Convertible Warrants	973 27	123 29
	(c) Other Equity	10,382 11	8,347 29
	(2). Non Current Liabilities		
	(a) Long Term Provisions	2 61	1 42
	(3). Current Liabilities		
	(a) Financial Liabilities		
	i) Trade Payables		
	ia) Total Outstanding dues of micro and small enterprises	0 96	2 06
	ib) Total Outstanding dues other than micro and small enterprises	7 47	11 92
	ii) Other Financial Liabilities	82 80	109 77
	(b) Other Current Liabilities	305 98	297 75
	(c) Provisions	0 24	0 14
	Total - Equity and Liabilities	12,280.12	9,369.56

NOTES :

- The above results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 29th May, 2023.
- The company on 21st April 2022 has acquired 99% share in M/s Silver Grey Engineers investing a fixed capital of INR 792 Lacs.
- 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, 2023 and March 31, 2022 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto December 31, 2022 and 2021, respectively.
- These financial results have been audited by statutory auditors of the company in terms of regulation 33 of SEBI (LODR) Regulations, 2015 as amended.
- The figures of previous period / year have been re-grouped, wherever necessary.

For and on behalf of Board of Directors

Abhishek Singhania
 Abhishek Singhania
 Chairman and Managing Director
 (DIN NO 00087844)



Place : New Delhi
 Dated : May 29th, 2023



Jaykay Enterprises Limited

JKE

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

Cash Flow Statement for the Year ended 31st March, 2023

Amt in Lacs

Particulars	2022-2023	2021-2022
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax as per Profit & Loss Account	781.33	(79.14)
Adjusted for:-		
Depreciation	25.64	18.09
Interest Received	(328.46)	(256.82)
Dividend Income	(25.40)	(17.35)
Loss on Assets Written off	-	0.00
Gain on Sale of Investments	(808.04)	(20.12)
	(1,136.26)	(276.20)
Operating Profit/(Loss) before Working Capital Changes	(354.93)	(355.34)
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	(429.27)	(75.90)
Increase/(Decrease) in Trade Payables & Other Liabilities	(23.00)	49.80
	(452.26)	(26.10)
Cash used in Operations	(807.19)	(381.44)
Refund /(Income Tax Payment)	12.65	46.26
Net Cash Used in Operating Activities	(794.54)	(335.18)
B CASH FLOW FROM INVESTING ACTIVITIES		
Movement of Fixed Deposits (Net)	428.21	(1,490.16)
Acquisition of Fixed Assets	(204.06)	(479.60)
Loans to Related Parties	(925.50)	(105.00)
Investment in Partnership Firm (99% share)	(792.00)	-
Investment in Subsidiary	(389.48)	(205.50)
Sale of Investments	833.73	-
Interest Income	328.46	256.82
Dividend Income	25.40	17.35
Net Cash Used in Investing Activities	(695.24)	(2,006.09)
C CASH FLOW USED IN FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	48.76	40.88
Proceeds from Share Premium	438.85	367.88
Proceeds from Issue of Share Warrants	849.98	(102.19)
Net Cash Used In Financing Activities	1,337.59	306.57
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(152.19)	(2,034.70)
Opening Balance of Cash and Cash Equivalents	285.09	2,319.79
Closing Balance of Cash and Cash Equivalents	132.90	285.09

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 equivalents
Cash and cash equivalents as per Note No.7

132.90

285.09

For and on behalf of the Board of Directors

Place : New Delhi
Dated : May 29th, 2023



Abhishek Singhania,
Chairman and Managing Director
(DIN: 0087844)



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, 2023 and for the year ended March 31, 2023 ("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
4	Silver Grey Engineers	Partnership firm (99% Share)

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 profit and other comprehensive income) and other financial information of the Group for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

Emphasis of Matter

We draw attention to the Comments of Statutory Auditors of Nebula3D Services Private Limited(An Associate Company) in their Auditors Report as under:

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 erosion of net worth as at 31 March 2023. 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.



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.

Management's Responsibilities for the Consolidated Financial Results

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

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

In preparing the consolidated financial results, the respective Board of Directors of the group, its associates and partners of the firm 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/ partners of the firm either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the group, its associates and partners of the firm 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 partnership firm and associate included in the financial statement results whose financial statement reflects total assets of Rs.1104.97 Lacs and net assets of Rs.726.21 lacs as at 31st March,2023, total revenue of Rs.328.54 Lacs ,total net loss after tax of Rs.332.28 lacs and Rs. 232.94 lacs for the period 01-04-2022 to 31-03-2023 and for the quarter ended 31-03-2023 respectively , net cash flow of Rs.53.49 lacs and share of loss of Rs.24.56 lacs is included in the consolidated financial results for the year ended 31st March 2023 and quarter ended 31-03-2023.. The financial statement of the partnership firm 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 partnership firm , 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 and partnership firm , 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.

Date: 29/05/2023
Place: KANPUR



For P.L. Tandon & Co.
Chartered Accountants

FRN: 000186C

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

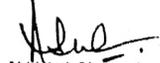
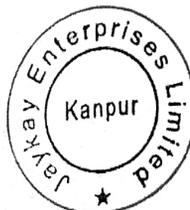
Membership Number: 072754

UDIN NO **23072754BGWEDG1770**

**Jaykay Enterprises Limited**CIN: L55101UP1901PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)**JKE**Ph.No.+91 512 2371478-81 * Fax : +91 512 2399864 website www.jaykayenterprises.com
E-mail : cs@jaykayenterprises.com**Statement of Consolidated Audited Financial Results for the Quarter and Year ended 31st March, 2023**

Sl. No.	Particulars	Quarter Ended			Year Ended	
		Audited (Refer Note No 4)	Un-audited	Audited (Refer Note No 4)	Audited	Audited
		31-03-2023	31-12-2022	31-03-2022	31-03-2023	31-03-2022
1	Income from Operations					
	i. Operating Income	1,033.00	1,330.00	279.75	4,695.53	1,070.15
	ii. Other Income	151.00	870.30	112.07	1,170.29	412.74
	Total Revenue	1,184.00	2,200.90	392.42	5,865.82	1,482.89
2	Expenses :					
	i. Cost of Construction & Development Expenses	-	-	-	7.82	-
	ii. Purchase of Stock in Trade	667.10	891.30	240.00	3,390.17	741.00
	iii. Change in Inventories	19.62	(8.84)	-	14.50	-
	iv. Cost of Materials consumed	18.99	50.86	-	165.15	-
	v. Employee benefits expenses	70.12	71.46	19.53	264.11	93.12
	vi. Finance Cost	47.06	34.70	10.24	105.66	18.72
	vii. Depreciation	74.72	41.52	4.63	158.43	18.11
	viii. Other Expenses	199.38	153.23	120.59	629.87	362.32
	Total Expenses	1,097.05	1,236.23	394.99	4,735.72	1,233.27
3	Profit Before Share of Profit/(Loss) of Associates , Exceptional Item and Tax	87.75	970.76	(2.57)	1,130.10	249.82
	Share of Profit/(Loss) of Associates	(10.41)	-	(2.40)	(24.56)	1,645.94
4	Profit Before Exceptional Item, Extraordinary Items and Tax	77.34	970.76	(4.97)	1,105.54	1,895.56
5	Exceptional Items	-	-	-	-	(73.00)
6	Profit/(Loss) before Extraordinary Items and Tax	77.34	970.76	(4.97)	1,105.54	1,822.56
7	Extraordinary Items	-	-	-	-	-
8	Profit/(Loss) before Tax	77.34	970.76	(4.97)	1,105.54	1,822.56
9	Tax Expense					
	- Current Tax	255.79	-	-	255.79	64.00
	- Deferred Tax	18.66	-	0.02	18.66	0.50
	- Tax Expense of earlier years	1.78	2.59	-	4.37	-
10	Profit After Tax (8-9)	(198.89)	968.17	(4.99)	826.72	1,758.06
	Attributable to					
	Equity Holders of Jaykay Enterprises Ltd	(206.89)	904.05	(4.98)	708.39	1,700.26
	Non-Controlling Interest	8.00	64.12	(0.01)	118.33	57.80
11	Other Comprehensive Income					
	Items that will be reclassified to profit or loss	(114.58)	790.88	(406.48)	1,299.94	371.44
12	Total of Other Comprehensive Income	(114.58)	790.88	(406.48)	1,299.94	371.44
	Attributable to					
	Equity Holders of Jaykay Enterprises Ltd	(114.58)	790.88	(406.48)	1,299.94	371.44
	Non-Controlling Interest	-	-	-	-	-
13	Total Comprehensive Income	(313.47)	1,759.05	(411.47)	2,126.66	2,129.50
	Attributable to					
	Equity Holders of Jaykay Enterprises Ltd	(321.47)	1,694.93	(411.46)	2,008.33	2,071.70
	Non-Controlling Interest	8.00	64.12	(0.01)	118.33	57.80
14	Paid-up Equity Share Capital	524.68	524.68	475.92	524.68	475.92
	Face Value of Rs 1/- Per Share					
15	Other Equity	-	-	-	13,097.59	11,133.13
16	Earnings per Equity share of Rs 1/- each					
	Basic Per Share (Not Annualized) In Rs.	(0.42)	1.93	(0.01)	1.43	3.70
	Diluted Per Share (Not Annualized) In Rs.	(0.38)	1.78	(0.01)	1.31	3.34

For and on behalf of Board of Directors


Abhishek Singhania
 Chairman and Managing Director
 (DIN No. 00087844)
Place : New Delhi
Dated : May 29th, 2023



Jaykay Enterprises Limited

CIN : L55101UP1901PLC001187
(Regd. Office : Kamla Tower, Kanpur 208 001)

JKE

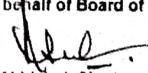
Statement of Consolidated Assets and Liabilities as at 31st March, 2023

Sl. No.	Particulars	Amt in Lacs	
		As at 31-03-2023	As at 31-03-2022
		Audited	Audited
I	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plant and Equipment	2,093.85	515.43
	(b) Investment Property	514.50	524.48
	(c) Capital Work-in-Progress	71.25	726.52
	(d) Right of Use Assets	80.32	-
	(e) Other Intangible Assets	0.00	-
	(f) Goodwill	382.71	-
	(g) Goodwill on Consolidation	7.38	7.38
	(h) Financial Assets		
	i) Investment	6,202.93	5,435.96
	ii) Loans	-	-
	iii) Other Financial Assets	720.62	125.00
	iv) Trade Receivables	99.97	429.14
	(2). Current Assets		
	(a) Inventories	120.09	25.71
	(b) Financial Assets		
	i) Cash and Cash Equivalents	1,264.28	810.48
	ii) Bank Balances	2,905.72	3,480.60
	iii) Loans	80.00	87.50
	iv) Other Financial Assets	276.70	275.79
	v) Trade Receivables	5,316.06	653.38
	(c) Current Tax Assets	76.03	89.45
	(d) Other Current Assets	327.06	9.41
	Total - Assets	20,526.42	13,196.23
II	EQUITY AND LIABILITIES		
	(1). Equity		
	(a) Equity Share Capital	524.68	475.92
	(b) Fully Convertible Warrants	973.27	123.29
	(c) Other Equity	13,097.59	11,133.13
	(d) Non Controlling Interest	436.85	271.28
	(2). Non Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	559.88	-
	ia) Lease Liabilities	57.44	-
	(b) Provisions	2.61	1.42
	(c) Deferred Tax Liabilities	18.68	0.02
	(3). Current Liabilities		
	(a) Financial Liabilities		
	i) Short Term Borrowings	1,990.10	587.43
	ia) Lease Liabilities	13.39	-
	ii) Trade Payables		
	iia) Total outstanding dues to MSME	71.14	2.22
	iib) Total outstanding dues to other than MSME	2,093.83	176.12
	ii) Other Financial Liabilities	383.81	404.93
	(b) Other Current Liabilities	183.86	11.33
	(c) Provisions	0.24	0.14
	(d) Current Tax Liabilities	119.05	9.00
	Total - Equity and Liabilities	20,526.42	13,196.23

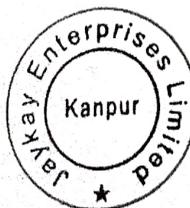
NOTES :

- 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 29th May, 2023.
- These financial results have been audited by statutory auditors of the company in terms of regulation 33 of SEBI (LODR) Regulations, 2015 as amended.
- The company on 21st April 2022 has acquired 99% share in M/s Silver Grey Engineers investing a fixed capital of INR 792 Lacs.
- The figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto December 31, 2022 and 2021, respectively.
- The figures of previous period / year have been re-grouped, wherever necessary.

For and on behalf of Board of Directors


Abhishek Singhania
Chairman and Managing Director
(DIN No. 00087844)

Place : New Delhi
Dated : May 29th, 2023





JAYKAY ENTERPRISES LIMITED

CIN : L55101UP1961PLC001187

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

E-mail : cs@jaykayenterprises.com

JKE™

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

Amt in Lacs

PARTICULARS	2022-23	2021-22
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax as per Profit & Loss Account	1,105.54	1,700.26
Adjusted for		
Adjustment of Capital Reserve	-	(536.51)
Share of Profit of Non-Controlling	-	(57.80)
Depreciation	158.43	18.11
Finance Cost	105.66	18.72
Interest Received	(236.01)	(239.06)
Dividend Income	(25.40)	(17.35)
Loss/Assets Written Off	0.72	0.00
OCI Adjustment	-	0.39
Provisions / Balances written back	-	(20.12)
Share of Loss of Associate	24.56	-
Profit on sale of investments	(808.04)	(833.61)
Operating Profit/(Loss) before Working Capital Changes	325.45	866.65
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	(4,652.08)	(1,297.59)
(Increase)/Decrease in Inventories	(94.38)	-
(Increase)/Decrease in Security Deposits	(37.62)	-
Increase/(Decrease) in Trade Payables & Other Liabilities	2,139.33	231.92
Cash Generated from Operations	(2,319.30)	(199.03)
Refund /(Income Tax Payment)	(136.69)	46.26
Net Cash Used in Operating Activities	(2,455.99)	(152.76)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Redemption/(Investment) of Fixed Deposits	16.88	(1,093.56)
Acquisition of PPE and Intangible Assets	(1,059.59)	(1,206.54)
(Increase)/Decrease in Loans given	7.50	600.00
(Purchase)/Sale of Investments	833.74	(1,059.41)
Goodwill on share acquisition in partnership firm	(382.71)	-
Increase of Non-Controlling Interest in Capital	47.24	271.28
Interest Income	236.01	239.06
Dividend Income	25.40	17.35
Net Cash From Investing Activities	(275.52)	(2,231.82)
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	48.76	40.88
Proceeds from Share Premium	438.85	367.88
Proceeds from Issue of Share Warrants	849.98	(102.19)
Lease Liabilities paid off	(9.19)	-
Increase in Short Term borrowings	1,402.67	587.43
Increase in Long Term borrowings	559.88	-
Finance Cost	(105.66)	(18.72)
Net Cash Used In Financing Activities	3,185.29	875.27
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	453.78	(1,509.31)
Opening Balance of Cash and Cash Equivalents	810.48	2,319.79
Closing Balance of Cash and Cash Equivalents	1,264.26	810.48

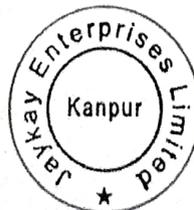
Notes :

- 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 equivalents
Cash and cash equivalents as per Note No.8

1,264.26

810.48

For and on behalf of Board of Directors

Place : New Delhi
Dated : May 29th, 2023Abhishek Singhanla
Chairman and Managing Director
(DIN No. 00087844)

May 29,2023

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

Scrip Code:500306
ISIN: INE903A01025

Sub: Declaration regarding Auditor's Report with unmodified Opinion

Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016

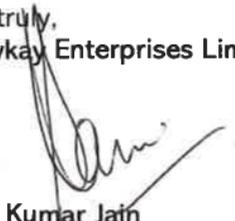
Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declared that P.L. Tandon & Company, Chartered Accountants (Firm Registration No. 000186C), statutory auditors of the Company, have issued the Auditor's Report with an unmodified opinion on the Audited Standalone & Consolidated Financial Results of the Company for financial year ended March 31, 2023.

You are requested to take same on record.

Thanking you

Yours truly,
For Jaykay Enterprises Limited


Sanjay Kumar Jain
Chief Financial Officer

