Jaykay Enterprises Limited

November 13, 2026

BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400001
Scrip Code: 500306 / 890240

National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor,
Plot No. C-1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400051
NSE Symbol: JAYKAY / JAYKAYPP

Sub: Outcome of Board Meeting under Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is in continuation to our letters dated September 25, 2026 and November 06, 2026.

We would like to inform you that pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of Jaykay Enterprises Limited (the "Company") at its meeting held today, i.e. November 13, 2026, inter alia, considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, duly reviewed by the Audit Committee.

Copy of the aforesaid financial results along with the Limited Review Report(s) by the Statutory Auditors of the Company are enclosed herewith as **Annexure - 1**.

The meeting of the Board of Directors commenced at 03:30 p.m. and concluded at 06:45 p.m.

The financial results will be published in the newspapers in terms of Regulation 47 of the SEBI Listing Regulations.

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

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

For **Jaykay Enterprises Limited**

SHIKHA RASTOGI
Digitally signed by SHIKHA RASTOGI
Date: 2026.11.13 18:59:49 +05'30'

Shikha Rastogi
Company Secretary & Compliance Officer

Encl: As above

P. L. Tandon & CO.
CHARTERED ACCOUNTANTS

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

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

Independent Auditor's Review Report on Unaudited Standalone Quarterly and year to date 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 September 30, 2026, and year to date from April 01, 2026 to September 30, 2026(the Statement), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

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

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

P. L. TANDON & CO. KANPUR

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

5. Emphasis of Matter

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

As of September30 , 2026, the Company's total exposure in the subsidiary stands at Rs. 2232.00 lakh, which includes an interest receivable of Rs.360.00 lakh. The subsidiary has temporarily paused its commercial operations and is in the process of formulating a business plan in the field of digital services with the intention of reviving its business operations The subsidiary currently does not hold any property, plant, and equipment(PPE) for conducting its business activities. As of September 30, 2026, the net worth of the subsidiary has been fully eroded to a negative Rs. 3534.11lakh, and its current liabilities exceed its current assets by Rs. 3631.41 lakh.

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

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

P.L. Tandon & Co.,

Chartered Accountants
Registration Number: 000186C

P.P. SINGH
(PARTNER)
Membership No. 072754
UDIN: 26072754OVGVSO5283

P.L. TANDON & CO. KANPUR CHARTERED ACCOUNTANT

Date: 13-11-2026
Place: Kanpur

JAYKAY ENTERPRISES LIMITED

CIN : L55101UP1961PLC001187

(Regd. Office : Kamla Tower, Kanpur 208001)

Ph.No.+91 512 2371478-81 * Fax : +91 512 2399854 website www.jaykayenterprises.com, E-mail : cs@jaykayenterprises.com

Statement of Standalone Un-Audited Financial Results for the Quarter and Half year ended 30th September 2026

Rs.in Lakh

Sl. No.	Particulars	Quarter Ended			Half year ended		Year Ended 31.03.2026
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	
		Un-audited	Unaudited	Un-audited	Un-audited	Un-audited	Audited
1	**Income from Operations**						
	i Operating Income	870.14	161.68	72.60	1,031.82	123.35	604.59
	ii Other Income	126.22	125.83	240.27	252.05	2,222.04	2,702.54
	a. Income from Sale of Shares	-	0.01	-	0.01	1,839.92	1,839.92
	b Other Income	126.22	125.82	240.27	252.04	382.12	862.62
	Total Revenue	**996.36**	**287.51**	**312.87**	**1,283.87**	**2,345.39**	**3,307.14**
2	**Expenses :**						
	i. Purchases of Stock In Trade	-	-	-			325.75
	ii. Cost of Materials Consumed	643.24	112.68	28.68	755.92	49.22	119.43
	iii Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(54.62)	(153.83)	(39.05)	(208.45)	37.74	(170.82)
	iv Employee benefits expenses	73.83	106.63	80.85	180.46	165.28	343.37
	v Finance Cost	26.39	14.90	3.58	41.29	8.02	17.92
	vi. Depreciation	45.06	43.43	52.97	88.49	114.24	220.22
	vii. Other Expenses	202.80	148.28	108.65	351.08	195.62	523.52
	Total Expenses	**936.70**	**272.09**	**235.68**	**1,208.79**	**570.12**	**1,379.39**
3	**Profit/(Loss) before Exceptional and Extraordinary Items**	**59.66**	**15.42**	**77.19**	**75.08**	**1,775.47**	**1,927.74**
4	**Exceptional Items**						
	Add:-Exceptional items	-	-	-			26,035.76
5	**Profit/(Loss) before Extraordinary Items and Tax**	**59.66**	**15.42**	**77.19**	**75.08**	**1,775.47**	**27,963.50**
6	***Extraordinary Items***	-	-	-			-
7	**Profit/(Loss) before Tax**	**59.66**	**15.42**	**77.19**	**75.08**	**1,775.47**	**27,963.50**
8	**Tax Expense**						
	- Current Tax	8.80	-	(32.75)	8.80	89.46	85.35
	- Deferred Tax	1.44	14.16	9.20	15.60	50.88	41.11
9	**Net Profit for the period**	**49.42**	**1.26**	**100.74**	**50.68**	**1,635.13**	**27,837.04**
10	**Other Comprehensive Income**						
	Items that will be reclassified to profit or loss	(0.00)	0.00	(0.01)	-	(1,235.93)	0.00
	Items that will not be reclassified to profit or loss (Net of Tax)	-	-	-	-	-	-
	Total of Other Comprehensive Income	*(0.00)*	*0.00*	*(0.01)*	-	*(1,235.93)*	0.00
11	***Total Comprehensive Income***	**49.42**	**1.26**	**100.73**	**50.68**	**399.20**	**27,837.04**
12	**Paid-up Equity Share Capital**	**1,405.73**	**1,302.87**	**1,223.69**	**1,405.73**	**1,223.69**	**1,302.87**
	Face Value of INR 1/- Per Share						
13.	**Earnings per Equity share of INR 1/- each**						
	Basic Per Share	0.04	0.001	0.08	0.04	1.34	21.79
	Diluted Per Share	0.04	0.001	0.08	0.04	1.34	21.79

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

ABHISHEK SINGHANIA
Chairman and Managing Director
(DIN: 00087844)

Place: New Delhi
Date:- 13/11/2026

P.L. TANDON & CO. KANPUR CHARTERED ACCOUNTANT

Jaykay Enterprises Limited Kanpur

NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2026

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

2. The standalone financial results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on 13th November 2026. The standalone results have also been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

3. **Segment Report**
   Segment report is based on operating segments which are reviewed by the Company's Chief Operating Decision Maker to make decisions about resources to be allocated to the segments and assess their performance.

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

   As of September 30, 2026, the Company's total exposure in the subsidiary stands at Rs. 2232.00 lakh, which includes an interest receivable of Rs. 360.00 lakh. The subsidiary has temporarily paused its commercial operations and is in the process of formulating a business plan in the field of digital services, with the intention of reviving its business operations. The subsidiary currently does not hold any Property, Plant and Equipment (PPE) for conducting its business activities. As of September 30, 2026, the net worth of the subsidiary has been fully eroded to a negative Rs. 3534.11 lakh, and its current liabilities exceed its current assets by Rs. 3631.41 lakh.

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



has been recognized in the financial results for the quarter and half year ended 30th September 2026.

5. Details of Utilization of Rs. 14,614.42 lakhs raised through issue of right shares and amount remaining unutilized till 30th September, 2026 with regards to right equity shares issued vide letter of offer dated August 17, 2024:

Original object	Original allocation	Modified allocation, if any	Funds utilized
JK Defence			
Purchase of Plant & Machinery	1,553.61	100.00	0.00
Advance for Purchase of Land	1,403.53	1403.53	1387.20
Construction of Building	1,655.64	100.00	24.00
Other Miscellaneous (including but not limited to pre-liminary regulatory expenses, staffing, marketing etc.)	542.75	1000.00	914.36
Repayment of loan taken by JK Defence	3,300.00	6900.00	6873.82
JK Digital			
Purchase of Plant & Machinery	3,600.00	2300.00	2224.29
Center of Excellence LAB	200.00	300.00	272.42
Cost 3d Machines and Quality Labs Interior Works	1000.00	1000.00	534.95
General Corporate Expenses	1,277.42	1422.80	1422.76
Issue Expenses	82.00	88.60	88.60

6. On September 23, 2026, the Company issued 2,05,71,642 Rights Equity Shares at a premium of Rs.74 per share. The shares carry a face value of Rs.1 each, with Rs.0.50 per share currently paid up.

P. L. TANDON & Co. KANPUR CHARTERED ACCOUNTANTS

7. Details of Utilization of Rs. 7,714.37 lakhs raised through issue of right shares and amount remaining unutilized till 30th September 2026 with regard to right equity shares issued vide letter of offer dated August 25, 2026:

Original object	Amount Proposed in offer letter	Amount raised	Funds utilized
JK Defence – manufacturing facility (building, electrical installation, plant & machinery)	7,205.50	7,714.37	-
JK Defence – repayment of loans for construction of manufacturing facility	4,680.00		-
General Corporate Purposes (maximum 25% of gross proceeds)	3,503.23		-
Issue related expense	40.00		
Total	**15,428.73**	**7,714.37**	**-**

8. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Nomination and Remuneration Committee of the Company, at its meeting held on October 21, 2026, has approved the grant of 13,000 (Thirteen Thousand) employee stock options to eligible employees of the Company. The said options have been granted under the JKE Employee Stock Option Scheme 2025.
9. The figures for the previous period/year have been regrouped wherever necessary.

For and on behalf of the Board of Directors,

ABHISHEK SINGHANIA
Chairman & Managing Director
(DIN: 00087844)
Place: New Delhi
Dated: 13/11/2026

Jaykay Enterprises Limited ★ Kanpur

P. L. TANDON & Co. ★ KANPUR ★ CHARTERED ACCOUNTANT

Jaykay Enterprises Limited
CIN: L55101UP1961PLC001187
(Registered Office: Kamla Tower, Kanpur- 208001)
Statement of Assets and Liabilities as at 30th September 2026

(Rs. in Lakh)

Particulars	As at 30th September 2026	As at 31st March 2026
ASSETS		
Non- Current Assets:		
(a) Property, Plant and Equipment	1,885.82	1,769.92
(b) Capital Work in Progress	35.32	-
(c) Investment Property	906.55	914.99
(d) Right of Use Assets	171.27	194.10
(e) Goodwill	767.16	382.71
(f) Other Intangible Assets	5.60	0.84
(g) Financial Assets		-
(i) Investments	68,961.51	68,811.51
(ii) Other Financial Assets	1,178.64	657.59
	73,911.87	72,731.66
Current Assets:		
(a) Inventories	818.29	535.77
(b) Financial Assets	-	
(i) Investments	0.25	0.30
(ii) Trade Receivables	584.12	563.17
(iii) Cash and cash equivalents	8,375.05	307.25
(iv) Bank Balances	148.68	1,228.68
(v) Loans	2,941.30	1,362.50
(vi) Other Financial Assets	769.02	554.67
(c) Current Tax Assets (Net)	-	78.12
(d) Other Current Assets	384.45	221.39
	14,021.36	5,051.84
TOTAL ASSETS	87,933.23	77,783.50
EQUITY AND LIABILITIES		
Equity:		
(a) Equity Share Capital	1,405.73	1,302.87
(b) Other Equity	82,567.21	75,067.51
	83,972.94	76,370.38
Liabilities:		
Non- Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,160.00	-
(ii) Lease Liabilities	143.69	164.11
(b) Provisions	6.66	6.31
(c) Deferred Tax Liabilities(Net)	298.53	282.93
	1,608.88	453.35
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,468.48	65.79
(ii) Lease Liabilities	39.30	36.94
(iii) Trade payables	124.89	154.20
(iv) Other Financial Liabilities	163.63	80.88
(b) Other current liabilities	515.05	620.69
(c) Provisions	17.63	1.28
d) Current Tax Liabilities (Net)	22.42	-
	2,351.41	959.78
TOTAL EQUITY AND LIABILITIES	87,933.23	77,783.50

P.L. TANDON & CO. KANPUR CHARTERED ACCOUNTANTS

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

ABHISHEK SINGHANIA
Chairman & Managing Director
DIN- 00087844

Jaykay Enterprises Limited Kanpur

Place: New Delhi
Date: 13/11/2026

Jaykay Enterprises Limited

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

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

Standalone Segment Information for the quarter & half year ended 30th September 2026

Rs in Lakh

Particulars	For the Quarter ended 30th September 2026	For the Quarter ended 30th June 2026	For the Quarter ended 30th September 2025	For the Half Year ended 30th September 2026	For the Half Year ended 30th September 2025	For the year ended 31st March 2026
Segment Revenue						
Defence & Aerospace Division	870.14	161.68	72.60	1031.82	123.55	595.67
Digital Manufacturing and Advance Systems		-				8.93
Other Unallocated Revenue						
Interest Income Received	111.83	106.38	174.17	218.21	293.75	411.20
Profit on Sale of Investments	-	0.01	-	0.01	1839.92	1,839.92
Miscellaneous Receipts	14.39	19.44	66.10	33.83	88.37	451.43
Total Revenue	**996.36**	**287.51**	**312.87**	**1,283.87**	**2,345.59**	**3,307.14**
Segment Result						
Defence & Aerospace Division	90.62	68.43	-22.25	159.05	-168.62	-88.46
Digital Manufacturing and Advance Systems	-	-	-10.52	-	-21.01	-41.99
Unallocable	40.49	5.32		45.81		
Total Profit & Loss before interest and Depreciation	**131.11**	**73.75**	**-32.77**	**204.86**	**-189.63**	**-130.45**
Less:-						
Finance cost	**26.39**	**14.90**	-3.58	**41.29**	-8.02	-17.92
Defence	4.54	4.69		9.23		
Unallocable	21.85	10.21		32.06		
Depreciation	**45.06**	**43.43**		**88.49**		
Defence	37.93	36.43		74.36		
Unallocable	7.13	7.00		14.13		
Unallocable	-		113.54	0.00	1973.11	2,109.17
Exceptional Items	-	-				26,035.76
Profit Before Tax	**59.66**	**15.42**	**77.19**	**75.08**	**1,775.47**	**27,996.56**
Segment Assets						
Defence & Aerospace Division	4,100.98	4,036.85	2,483.40	4,100.98	2,483.40	3,105.03
Digital Manufacturing and Advance Systems	0.00	-	101.23	0.00	101.23	3.43
Total Segment Assets	**4,100.98**	**4,036.85**	**2,584.63**	**4,100.98**	**2,584.63**	**3,108.45**
Unallocable	83,832.25	76,471.63	37,388.70	83,832.25	37,388.70	74,675.05
Total	**87,933.23**	**80,508.48**	**39,973.33**	**87,933.23**	**39,973.33**	**77,783.50**
Segment Liabilities						
Defence & Aerospace Division	324.77	504.73	256.73	324.77	256.73	353.41
Digital Manufacturing and Advance Systems	-	-	-			-
Total Segment Liabilities	**324.77**	**504.73**	**256.73**	**324.77**	**256.73**	**353.41**
Unallocable	3,635.51	3,632.12	39,716.60	3,635.51	39,716.60	77,430.09
TOTAL	**3,960.28**	**4,136.85**	**39,973.33**	**3,960.28**	**39,973.33**	**77,783.50**

P.L. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

Place: New Delhi
Date:- 13/11/2026

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

ABHISHEK SINGHANIA
Chairman & Managing Director
DIN- 00087844

Jaykay Enterprises Limited Kanpur

Jaykay Enterprises Limited
CIN: L55101UP1961PLC001187
(Registered Office: Kamla Tower, Kanpur- 208001)
Cash Flow Statement for the Half Year ended 30th September 2026

Particulars	For the Year ended 30th September 2026		For the Year ended 30th September 2025	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (Loss) before Tax as per Profit & Loss Account		75.08		1,775.47
Adjusted for:-				
Depreciation	88.48		114.24	
Interest Received	(218.21)		(293.75)	
Finance Cost	28.91		8.02	
Dividend Income	-		(0.01)	
Gain on Sale of Investments	(0.01)		(1,839.92)	
		(100.83)		(2,011.42)
Operating Profit/(Loss) before Working Capital Changes		(25.75)		(235.94)
Adjusted for				
(Increase)/Decrease in Trade Receivables & Other Advances	(238.97)		206.96	
(Increase)/Decrease in Inventories	(282.52)		37.74	
Increase/(Decrease) in Trade Payables & Other Liabilities	(35.51)		(223.12)	
		(557.00)		21.58
Cash used in Operations		(582.75)		(214.36)
Refund /(Income Tax Payment)		91.75		
Net Cash Used in Operating Activities		(491.00)		(214.36)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Movement of Fixed Deposits (Net)		558.95		962.79
Acquisition of Fixed Assets (net)		(213.19)		(33.21)
Goodwill on acquisition of Business		(384.46)		-
Loans to Related Parties		(1,379.00)		(80.00)
Investment in Preference shares of Subsidiary		(150.00)		(2,800.00)
Sale of Investments		0.07		1,935.35
Lease Liabilities paid off		(18.05)		10.89
Interest Income		58.83		213.59
Dividend Income		-		0.01
Net Cash Used in Investing Activities		(1,526.85)		141.72
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Issue of Right Equity Share Capital		102.86		-
Proceeds from Share Premium on Issue of Right Equity Share Capital		7,449.02		-
Proceeds from Borrowings		2,562.69		-
Finance Cost		(28.91)		(0.53)
Repayment of Loans		-		(48.60)
Net Cash From Financing Activities		10,085.66		(49.13)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		8,067.80		(121.77)
Opening Balance of Cash and Cash Equivalents		307.25		294.12
Closing Balance of Cash and Cash Equivalents		8,375.05		172.35

P.L. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

Jaykay Enterprises Limited Kanpur

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

ABHISHEK SINGHANIA
Chairman & Managing Director
DIN- 00087844

Place: New Delhi
Date: 13/11/2026

P. L. Tandon & CO.
CHARTERED ACCOUNTANTS

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

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

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

To
The Board of Directors of
JAYKAY ENTERPRISES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit of its associates ,for the quarter ended September 30, 2026, and year to date from April 01, 2026 to September 30, 2026 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 Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), as prescribed under section 133 of the Companies Act,2013 ('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in

P. L. TANDON & CO. KANPUR

accordance with Standards on Auditing specified under section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Name of the entity	**Relationship**
JAYKAY ENTERPRISES LIMITED	Parent Company
NEUMESH LABS PRIVATE LIMITED	Subsidiary Company
JK DEFENCE & AEROSPACE LIMITED	Subsidiary Company
JK DIGITAL & ADVANCE SYSTEM PRIVATE LIMITED	Subsidiary Company
NEBULA3D SERVICES PRIVATE LIMITED	Associate Company
JK PHILLIPS LLP	Associate LLP
ALLEN REINFORCED PLASTICS LIMITED	Step down subsidiary
JK TECHNOSOFT LIMITED	Subsidiary Company

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

6.1 Balances in respect of trade receivable, other financial assets, other current assets,



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

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

7. Emphasis of Matter

We draw attention to **Note 5** to the consolidated unaudited financial Statement, which describes the financial position of the Company's subsidiary - Neumesh Labs Private Limited, and states:

As of September30 , 2026, the Company's total exposure in the subsidiary stands at Rs. 2232.00 lakh, which includes an interest receivable of Rs.360.00 lakh. The subsidiary has temporarily paused its commercial operations and is in the process of formulating a business plan in the field of digital services with the intention of reviving its business operations The subsidiary currently does not hold any property, plant, and equipment(PPE) for conducting its business activities. As of September 30, 2026, the net worth of the subsidiary has been fully eroded to a negative Rs. 3534.11lakh, and its current liabilities exceed its current assets by Rs. 3631.41 lakh.

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

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

P.L. TANDON & Co. * CHARTERED ACCOUNTANTS * KANNUR

8. **Other Matters**

We did not review the unaudited financial results of one subsidiary included in the Group,

whose results reflect total assets of Rs. 24461.38 lakh as at 30-09-2026 and total revenues of Rs. 6377.40 lakh and Rs. 12438.65 lakh, total net profit / (loss) after tax of Rs. (463.85) lakh and Rs. (48.22) lakh and total comprehensive income/ (loss) of Rs. (332.35) lakh and Rs. 163.86 lakh, for the quarter ended 30-09-2026 and for the period from_01-04-2026 to 30-9-2026 respectively, and cash flows (net) of Rs.(610.06) lakh for the period from 01-04-2026 to 30-09-2026 , as considered in the respective standalone unaudited financial results of the entities included in the Group. The financial results of this subsidiary have been reviewed by the other auditors whose reports have been furnished to us, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary , is based solely on the report of other auditors and the procedures performed by us as stated in paragraph 3 above. The financial results of one subsidiary have not been reviewed by their auditors and our conclusion thereon, insofar as it relates to the amounts and disclosures included in respect of this entity are based solely on the financial information provided by the management and the procedures performed by us as stated in paragraph 3 above The details of amount of subsidiary of which financial results have not been reviewed by their auditors are as under

Total assets as at 30-09-2026	Rs. 12602.33 lakh
Total revenue for the quarter ended 30-09-2026	Rs. 1194.81 lakh
Total revenue for the half year ended 30-09-2026	Rs. 1772.94 lakh
Profit after tax for the quarter ended 30-09-2026	Rs. 54.15lakh
Profit after tax for the period 01-04-2026 to 30-09-2026	Rs. 189.34 lakh
Total comprehensive income for the quarter ended 30-09-22026	Rs. 62.77 lakh
Total comprehensive income for the period 01-04-2026 to 30-09-2026	Rs. 202.00 lakh
Cash flow for the period 01-04-2026 to 30-09-2026	Rs. (356.91) lakh

The component auditors have neither performed nor submitted the review procedures and group review instructions issued by us in accordance with the requirements of Standard on Auditing (SA) 600, Using the Work of Another Auditor, and pursuant to the provisions of SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

P. L. TANDON & Co. KANPUR CHARTERED ACCOUNTANTS

The consolidated unaudited financial results also include Group's share of profit of Rs 20.57 lakh for the quarter ended 30-09-2026 and for the period from 01-04-2026 to 30-09-2026 Rs.46.11 lakh, in respect of an associate, based on its unaudited financial results which have not been reviewed by its auditor, as considered in consolidated unaudited financial results.

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

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

P. L. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

P.P.SINGH
(Partner)
Membership No.: 072754
UDIN: 26072754GLBPZR4111

Place: KANPUR
Date: 13-11-2026

JAYKAY ENTERPRISES LIMITED

CIN: L55101UP1961PLC001187

Regd. Office: Kamla Tower, Kanpur, 208001

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
I	Revenue From Operations	9,332.64	7,457.33	6,306.56	16,789.97	11,851.91	23,964.90
II	Other income	2,283.74	221.22	572.80	2,504.96	2,769.56	4,264.53
III	**Total Revenue**	**11,616.38**	**7,678.55**	**6,879.36**	**19,294.93**	**14,621.47**	**28,229.43**
IV	**Expenses**						
	Cost of Material Consumed	1,386.48	351.19	236.89	1,737.67	523.31	1,561.33
	Changes in inventories of Finished Goods, Stock-in-Trade and Work-in-progress	(439.18)	(612.23)	(136.60)	(1,051.41)	(93.85)	(174.52)
	Purchase of Stock in Trade	1,215.28	832.40	7.14	2,047.68	7.14	332.89
	Employee benefits Expenses	3,969.94	3,930.88	3,759.01	7,900.82	7,116.81	14,357.22
	Finance Costs	138.44	144.62	206.82	283.06	335.30	679.76
	Depreciation and Amortisation Expense	523.89	511.50	405.54	1,035.39	798.22	1,549.39
	Expected credit Loss	1,721.85	303.43		2,025.28		
	Other expenses	1,963.63	1,589.75	1,337.21	3,553.38	2,506.87	5,498.71
	Total Expenses	**10,480.33**	**7,051.54**	**5,816.01**	**17,531.87**	**11,193.80**	**23,804.78**
V	Profit/(Loss) before Share of Profit/(Loss) Associates, Exceptional, Extraordinary items and Tax	1,136.05	627.01	1,063.35	1,763.06	3,427.67	4,424.65
	Share of Profit/(Loss) of Associates	177.83	102.46	2.30	280.29	2.77	34.51
VI	**Profit/(Loss) before Exceptional and Extraordinary items and Tax**	**1,313.88**	**729.47**	**1,065.65**	**2,043.35**	**3,430.44**	**4,389.15**
VII	Exceptional Items (Refer Note - 4 to the Consolidated Financial Results)	(82.14)		-	(82.14)	-	17,735.77
	Profit/(Loss) before Extraordinary items and Tax	**1,231.74**	**729.47**	**1,065.65**	**1,961.21**	**3,430.44**	**22,194.92**
VIII	Extraordinary Items	-	-	-	-	-	-
	Profit/(Loss) before Tax	**1,231.74**	**729.47**	**1,065.65**	**1,961.21**	**3,430.44**	**22,194.92**
IX	**Tax Expenses**						
	Current Tax	351.50	282.27	361.22	633.77	802.33	1,479.64
	Deferred Tax	69.50	(4.18)	(172.76)	65.32	(269.09)	(841.97)
	Tax Adjustment of Earlier Years	(55.66)	-	-	(55.66)	-	(7.60)
	Profit After Tax	**866.40**	**451.38**	**877.21**	**1,317.78**	**2,897.20**	**21,564.86**
	Attributable to:						
	Equity holders of Jaykay Enterprises Ltd.	**628.44**	**441.20**	**849.37**	**1,069.64**	**2,870.92**	**23,253.66**
	Non Controlling Interest	**237.96**	**10.18**	**27.79**	**248.14**	**26.27**	**(1,688.80)**
X	**Other Comprehensive Income**						
	Items that will not be reclassified to profit and loss in subsequent period	9.53	(0.86)	(7.64)	8.67	(20.23)	581.44
	Items that will be reclassified to profit and loss in subsequent period	130.59	85.49	(0.01)	216.08	(1,235.93)	825.46
	Total of Other Comprehensive Income for the period	**140.12**	**84.63**	**(7.66)**	**224.75**	**(1,256.16)**	**1,406.89**
XI	**Total Comprehensive Income**	**1,006.52**	**536.01**	**869.55**	**1,542.53**	**1,641.03**	**22,971.75**
	Attributable to						
	Equity holders of Jaykay Enterprises Ltd	**762.89**	**525.83**	**841.76**	**1,288.72**	**1,614.76**	**24,660.55**
	Non Controlling Interest	**243.63**	**10.18**	**27.79**	**253.81**	**26.27**	**(1,688.80)**
XII	Paid up equity share capital (Face Value Rs 1/- each)	1,405.73	1,302.87	1,223.69	1,405.73	1,223.69	1,302.87
XIII	Earnings Per Share (EPS)(of Rs 1/- each not annualized - Basic & Diluted) in Rs.	0.66	0.35	0.72	1.01	2.37	16.88

For and on behalf of the Board of Directors of

Jaykay Enterprises Limited

ABHISHEK SINGHANIA

Chairman & Managing Director

(DIN: 00087844)

R. T. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

Jaykay Enterprises Limited Kanpur

Place: New Delhi

Date: 13/11/2026

NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED AS ON 30th SEPTEMBER, 2026

1. The above consolidated financial results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on 13th November 2026. The above results have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

2. **Segment Report**
   Segment report is based on operating segments which are reviewed by the Company's Chief Operating Decision Maker to make decisions about resources to be allocated to the segments and assess their performance.

3. Other income includes a write-back of supplier balance amounting to ₹1,497.61 lakhs.

4. Exceptional item of Rs. 82.14 lakh represents past se4rvice cost arising from revision in leave policy of the company relating to subsidiary, JK Technosoft Limited.

5. **The financial position of the Company's subsidiary- Neumesh Labs Private Limited**

   As of September 30, 2026, the Company's total exposure in the subsidiary stands at Rs. 2232.00 lakh, which includes an interest receivable of Rs. 360.00 lakh. The subsidiary has temporarily paused its commercial operations and is in the process of formulating a business plan in the field of digital services, with the intention of reviving its business operations. The subsidiary currently does not hold any Property, Plant and Equipment for conducting its business activities. As of September 30, 2026, the net worth of the subsidiary has been fully eroded to a negative Rs. 3534.11lakh, and its current liabilities exceed its current assets by Rs. 3631.41 lakh.

   The financial statements of the subsidiary have been prepared on a going concern basis. Management considers the carrying value of these assets to be recoverable based on their proposed recovery strategies. Consequently, no provision for credit impairment or diminution in the value of the investment, loans, and interest receivable has been recognized in the financial results for the quarter and half year ended 30th September 202

P.L. TANDON & Co. KANPUR

6. **Depreciation on leasehold land**
   Amortisation on leasehold land amounting to Rs. 66 lakhs (subsidiary- J K Defence and Aerospace Limited) for the period ended September,30, 2026 has not been charged to the unaudited statement of profit and loss as manufacturing and operational activities are yet to commence. This policy will be reassessed by the management at the year end.

7. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Nomination and Remuneration Committee of the Company, at its meeting held on October 21, 2026, has approved the grant of 13,000 (Thirteen Thousand) employee stock options to eligible employees of the Company. The said options have been granted under the JKE Employee Stock Option Scheme 2025.

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

For and on behalf of the Board of Directors,

ABHISHEK SINGHANIA
Chairman & Managing Director
(DIN: 00087844)

Place: New Delhi
Dated: 13/11/2026

Jaykay Enterprises Limited
Kanpur

P. L. TANDON & Co.
KANPUR
CHARTERED ACCOUNTANTS

JAYKAY ENTERPRISES LIMITED
CIN: L55101UP1961PLC001187
Regd. Office: Kamla Tower, Kanpur, 208001

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakhs)

Sl. No.	Particulars	As at 30.09.2026	As at 31.03.2026
	I . ASSETS	*Unaudited*	*Audited*
1	Non - current assets		
	(a) Property, Plant and Equipment	6,248.96	3,945.97
	(b) Investment Property	906.55	914.99
	(c) Capital Work in Progress	8,950.42	5,534.72
	(d) Right of Use Assets	386.02	528.46
	(e) Other Intangible Assets	2,920.28	3,584.44
	(f) Intangible Assets under Development	1,371.76	506.20
	(g) Goodwill	767.16	382.71
	(i) Financial Assets		
	(i) Investments	31,708.41	31,303.31
	(ii) Other Financial Assets	4,763.61	8,053.58
	(j) Deferred Tax Asset	185.61	574.19
	(k) Other Non Current Financial Assets	1,712.20	2,759.61
		59,920.98	**58,088.18**
2	Current Assets		
	(a) Inventories	6,048.49	4,245.37
	(b) Financial Assets		
	(i) Investments	27.65	17.12
	(ii) Cash and Cash Equivalents	9,946.40	2,922.59
	(iii) Bank Balances other than (ii) above	398.68	1,991.07
	(iv) Loans	1,538.50	484.50
	(v) Other Financial Assets	3,879.77	3,655.99
	(vi) Trade Receivables	11,164.06	9,505.78
	(c) Other Current Assets	3,179.47	2,444.09
		36,183.02	**25,266.51**
	TOTAL	**96,104.00**	**83,354.69**
	II . EQUITY AND LIABILITIES		
1	Equity		
	(a)Equity Share Capital	1,405.73	1,302.75
	(b) Other Equity	72,384.98	63,524.30
	(c) Capital Reserve on consolidation (Net)	4,129.90	4,129.90
	(d) Non Controlling Interest (Net)	901.11	720.21
		78,821.72	**69,677.16**
	LIABILITIES		
2	(1) Non-Current Liabilities		
	(a) Financial Liabilities		
	(a) Lease Liabilities	315.56	358.34
	(b) Other Borrowings	1,282.56	222.80
	(b) Other Non Current Liabilities	2,020.94	2,200.24
	(c) Provisions	1,347.78	1,350.76
		4,966.84	**4,132.14**
3	Current Liabilities:		
	(a) Financial Liabilities		
	(i) Borrowings	5,314.25	3,142.18
	ia) Lease Liabilities	84.01	188.69
	(ii) Trade payables	2,166.31	3,206.88
	(iii) Other financial liabilities	1,846.86	223.58
	(b) Other current liabilities	1,973.60	2,468.12
	(c) Provisions	400.29	219.88
	(d) Current Tax Liabilities	530.12	96.06
		12,315.44	**9,545.39**
	TOTAL	**96,104.00**	**83,354.69**

P. L. TANDON & Co. KANPUR CHARTERED ACCOUNTANT

Place: New Delhi
Date: 13.11.2026

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

ABHISHEK SINGHANIA
Chairman & Managing Director
(DIN: 00087844)

Jaykay Enterprises Limited ★ Kanpur ★

JAYKAY ENTERPRISES LIMITED

CIN: L55101UP1961PLC001187

Regd. Office: Kamla Tower, Kanpur, 208001

STATEMENT OF UNAUDITED CONSOLIDATED SEGEMENT INFORMATION

FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
1	**Segment Revenue**						
	Defence and Aerospace Division	2,013 52	573 04	841 39	2,586 56	1,573 82	3,767 94
	Digital Manufacturing and Advance system	1,414 72	902 96		2,317 68		47 49
	Digital Service	5,898 32	5,981 33	5,442 48	11,879 65	10,255 38	20,171 26
	Unallocable Revenue	-					
	Interest Income	334 92	186 35	315 85	521 27	608 42	1,064 62
	Profit on sale of Investments	-	0 01	-	0 01	1,839 92	1,839 92
	Miscellaneous Receipts	1,954 90	34 86	279 57	1,989 76	343 94	1,359 98
	Total	**11,616.38**	**7,678.55**	**6,879.36**	**19,294.93**	**14,621.47**	**28,251.21**
2	**Segment Results**						
	Defence and Aerospace Division	310 84	262 92	113 25	573 76	50 16	472 42
	Digital Manufacturing and Advance system	148 76	177 16	8 09	325 92	(46 83)	(40 62)
	Digital Service	1,420 62	995 69	682 30	2,416 31	1,219 05	1,030 31
	Unallocable	95 99	(50 18)	-	45 81	-	-
	Profit and Loss before interest and depreciation	**1,976.21**	**1,385.59**	**803.64**	**3,361.80**	**1,222.38**	**1,462.12**
	Less: Finance Cost	**138.44**	**144.62**	**206.79**	**283.06**	**335.30**	**679.76**
	Defence and Aerospace Division	89 19	116 78		205 97		-
	Digital Manufacturing and Advance system	26 24	15 62		41 86		-
	Digital Service	1 16	2 01		3 17		-
	Unallocable	21 85	10 21		32 06		-
	Less: Depreciation	**523.89**	**511.50**	-	**1,035.39**	-	-
	Defence and Aerospace Division	68 34	66 53	-	134 87	-	-
	Digital Manufacturing and Advance system	13 73	14 20	-	27 93	-	-
	Digital Service	434 69	423 77	-	858 46	-	-
	Unallocable	7 13	7 00	-	14 13	-	-
	Unallocable	-	-	**468.80**	-	**2,543.35**	**3,660.65**
	Exceptional Items (Refer Note - 4 to the Consolidated Financial Results)						**17,735.77**
	Digital Services	(82 14)	-	-	(82 14)	-	
	Digital Service	-					
	Total Profit / (Loss) before tax	**1,231.74**	**729.47**	**1,065.65**	**1,961.21**	**3,430.44**	**22,178.78**
3	**Segment assets**						
	Defence and Aerospace Division	26,073 67	19,983 39	27,570 53	26,073 67	27,570 53	15,993 95
	Digital Manufacturing, Advance system	5,405 66	6,584 29	10,745 87	5,405 66	10,745 87	4,668 49
	Digital Service	25,098 25	26,831 34	24,290 74	25,098 25	24,290 74	26,612 24
	Unallocable Asset	39,526 42	33,205 82	2,892 51	39,526 42	2,892 51	36,080 01
	Total	**96,104.00**	**86,604.84**	**65,499.65**	**96,104.00**	**65,499.65**	**83,354.69**
4	**Segment Liability**						
	Defence and Aerospace Division	7,723 08	5,818 67	25,343 86	7,723 08	25,343 86	13,242 34
	Digital Manufacturing and Advance system	895 79	4,661 61	10,644 63	895 79	10,644 63	4,539 87
	Digital Service	5,781 95	3,164 01	24,290 74	5,781 95	24,290 74	26,612 24
	Unallocable Liability	2,881 46	2,688 70	5,220 42	2,881 46	5,220 42	38,960 25
	Total	**17,282.28**	**16,332.98**	**65,499.65**	**17,282.28**	**65,499.65**	**83,354.69**

P. L. TANDON & Co. KANPUR CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors of

Jaykay Enterprises Limited

ABHISHEK SINGHANIA

Chairman & Managing Director

(DIN: 00087844)

Jaykay Enterprises Ltd. Kanpur

Place New Delhi

Date 13/11/2026

Jaykay Enterprises Limited

CIN: L55101UP1961PLC001187

(Registered Office: Kamla Tower, Kanpur- 208001)

Consolidated Cash Flow Statement for the period ended 30th September 2026

(Rs in Lakhs)

	Particulars	For the Year ended 30th September 2026		For the Year ended 30th September 2025	
A.	**Cash Flow from Operating Activities**				
	Profit before Tax and exceptional items as per Profit & Loss Account		1,763 06		3,430 44
	Adjusted for				
	Depreciation	1,035 39		798 22	
	Finance Cost	283 06		335 30	
	Interest Income	(521 27)		(624 69)	
	Dividend Income	(0 05)		(0 01)	
	Share of Loss/ profit of Associate	280 29		-	
	Rental Income	(33 60)		-	
	Profit/ Loss on sale of fixed assets	-		-	
	Other Comprehensive Income	224 75		-	
	Profit on sale of Investments	(0 01)	1,268.56	(1,839 92)	(1,331.11)
	Exceptional Items		(82 14)		-
	Operating Profit before Working Capital Changes		2,949.48		2,099.34
	Adjusted for				
	(Increase)/Decrease in Trade Receivables & Other Advances	(2,321 03)		(1,114 58)	
	(Increase)/Decrease in Security Deposit and Other Deposits	-		(6,896 51)	
	(Increase)/Decrease in Inventories	(1,803 12)		(106 17)	
	Increase/(Decrease) in Trade Payables & Other Liabilities	105 42	(4,018.73)	(1,360 98)	(9,478.22)
	Cash Generated from Operations		(1,069.25)		(7,378.89)
	Refund /(Income Tax Payment)		179 20		-
	Net Cash from/(Used) in Operating Activities		(890.05)		(7,378.89)
B.	**Cash Flow from Investing Activities**				
	Movement in Fixed deposit	1,592 39		5,695 76	
	(Purchase)/Sale of Property plant and equipments, Capital work in progress, Intangible Assets & Right of use assets (Net)	(6,804 58)		765 85	
	Goodwill on Acquisition on Business	(384 46)			
	(Repayment of)/ Proceeds from Loans and Advances	(1,054 00)			
	(Purchase)/Sale of Investments (Net)	(391 38)		1,935 35	
	Increase / Decrease in Other Financial Assets	4,113 60		(1,743 61)	
	Interest received	448 67		624 69	
	Rental received	33 60			
	Dividend received	0 05	(2,446 11)	0 01	7,278 06
	Net Cash (used) in Investing Activities		(2,446.11)		7,278.06
C.	**Cash Flow from Financing Activities**				
	Proceeds from Issue of Equity Share Capital	102 86		-	
	Proceeds from Share Premium on Issue of Right Equity Share Capital	7,449 02		-	
	Share based payments received	25 89		-	
	Lease Liabilities paid off	(147 46)		81 37	
	Proceeds from Short Term borrowings	2,172 07		3,824 14	
	Proceeds from Long Term borrowings	1,059 76		(288 98)	
	Increase/(Decrease) in Non Current Liability			343 43	
	Interest paid	(302 17)	10,359 97	(335 30)	3,624 65
	Net Cash From Financing Activities		10,359.97		3,624.65
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		7,023.81		3,523.84
	Opening Balance of Cash and Cash Equivalents		2,922.59		2,489.95
	Closing Balance of Cash and Cash Equivalents		9,946.40		6,013.79

P. L. TANDON & Co. KANPUR CHARTERED ACCOUNTANTS

Jaykay Enterprises Limited Kanpur

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

ABHISHEK SINGHANIA
Chairman & Managing Director
(DIN: 00087844)

Place New Delhi

Date 13/11/2026