



JAY KAILASH NAMKEEN LIMITED

CIN: U15549GJ2021PLC123708

REGISTERED OFFICE: DEEVA HOUSE, FOURTH FLOOR, DIWANPARA 11/12 CORNER, RAJKOT - 360001, GUJARAT

FACTORY: PLOT NO. 7, R. K. INDUSTRIAL ZONE-7, RAJKOT - AHMEDABAD HIGHWAY, AT KUCHIYADAD, DIST. RAJKOT - 360023, GUJARAT

E-MAIL: info@jaykailashnamkeen.com

Website: www.jaykailashnamkeen.com

Phone: +91 94262 02099

November 14, 2024

To,
The Manager (Listing Department)
BSE Limited,
1st Floor, New Trading Ring,
P.J. Tower, Dalal Street, Fort,
Mumbai - 400 001.

Sub: Outcome of Board Meeting of JAY KAILASH NAMKEEN LIMITED held on Thursday, November 14, 2024

Ref: BSE Scrip Code: 544160

Dear Sir/Madam,

With reference to the above captioned subject and in Compliance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the meeting of the Board of Directors of the Company held on **Thursday, November 14, 2024** at the Registered Office of the Company and the following matters *inter alia* have been considered, approved and taken on record by the Board of Directors:

1. Unaudited Standalone Financial Results along with Limited Review Audit Report thereon for the Half Year ended on 30th September, 2024.

A copy of the Standalone Un-audited Financial Results along with the Limited Review Report of the Auditors thereon issued in this regard is attached herewith.

The Board Meeting commenced at 08:30 p.m. (IST) and concluded at 10:30 p.m. (IST).

You are requested to take the above on your record and update the same.

Thanking you
For, JAY KAILASH NAMKEEN LIMITED

NEEL PUJARA
Managing Director
DIN: 09221477

Independent Auditors' Review Report on Unaudited Half-Yearly Financial Results of Jay Kailash Namkeen Limited Pursuant to Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.

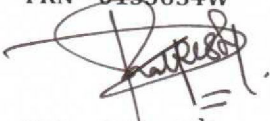
Review Report to
The Board of Directors of
Jay Kailash Namkeen Limited

1. We have reviewed the accompanying statement of unaudited financial results of Jay Kailash Namkeen Limited for the half year ended 30th September 2024, ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 33 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 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. For the same we have relied upon the management representation provided by the Board of Directors regarding Stock valuation and Contra confirmations

For K.P. Parekh & Co.
Chartered Accountants
FRN - 0133654W



Kalpesh Parekh
(Partner)

Membership No.: 145203

UDIN: 24145203BJZYRX6540





Jay Kailash Namkeen Limited
Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot -
360001, Gujarat
[CIN: U15549GJ2021PLC123708]

Balance Sheet As At 30th September, 2024

(Rupees in lakhs)

Particulars	30-09-2024 (Rs.) (Unaudited)	31-03-2024 (Rs.) (Audited)
I EQUITY AND LIABILITIES		
(i) Shareholders' Funds		
(a) Share Capital	499.69	336.33
(b) Reserves & Surplus	1,310.00	279.95
(ii) Non current Liabilities		
(a) Secured Loan	472.40	477.38
(b) Deferred Tax Liabilities	0.00	-0.50
(iii) Current Liabilities		
(a) Short Term Borrowings	663.06	362.10
(a) Sundry Payables		
(i) Outstanding dues of MSMEs		56.52
(ii) other than MSMEs	217.77	61.56
(b) Other Current Liabilities	55.47	66.19
(c) Short Term Provision		
Total Equity & Liabilities...	3,218.39	1,639.53
II ASSETS		
(i) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Tangible Assets	654.66	122.02
(ii) Capital Work-in-Progress	14.65	14.65
(b) Other Non-current Assets		
(c) Deffered Tax Assets		
(d) Long Term Loans and Advances	1,044.21	516.86
(ii) Current Assets		
(a) Inventories	603.26	192.99
(b) Investments		
(c) Sundry Receivables	382.09	33.50
(d) Loan & Advances (Assets)		
(e) Cash and Cash Equivalents	355.68	313.83
(f) Other Current Assets	163.84	445.68
Total Assets...	3,218.39	1,639.53



For Jay Kailash Namkeen Limited

Neel Pujara

Neel Pujara
(Managing Director)
DIN:09221477

Tulsi

Tulsi Pujara
(Whole Time
Director & CFO)
DIN: 09560733

Place : Rajkot
Date : 14-11-2024

Place : Rajkot
Date : 14-11-2024



Jay Kailash Namkeen Limited
Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot -
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Statement Of Unaudited Profit & Loss For The Half Year Ended On 30th September, 2024

(Rupees in lakhs)

Particulars	For Half Year Ended			For year ending on
	30/09/2024	30/09/2023	31/03/2024	31/03/2024
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I. Revenue From Operations	880.58	384.48	767.03	1,151.51
II. Other Incomes	0.00	0.00	15.24	15.24
III. Total Revenue	880.58	384.48	782.27	1,166.75
IV. Expenses :				
Purchases	1,007.15	323.63	551.59	875.22
Changes in Inventories	-410.27	0.00	13.69	13.69
Employee Benefit Expenses	38.53	19.00	32.64	51.64
Finance Costs	61.39	5.06	23.68	28.74
Depreciation & Amortization Expenses	41.22	-0.57	10.54	9.97
Other Expenses	61.16	30.23	63.81	94.04
	799.18	377.35	695.95	1,073.30
V. Profit before Prior Period, Exceptional and Extraordinary Items and Tax	81.40	7.13	86.32	93.45
VI. Prior Period Items (Net)	0.00	0.00	0.00	0.00
VII. Profit before Exceptional and Extraordinary Items and Tax	81.40	7.13	86.32	93.45
VIII. Exceptional Items	0.00	0.00	0.00	0.00
IX. Profit before Extraordinary Items and Tax	81.40	7.13	86.32	93.45
X. Extraordinary Items	0.00	0.00	0.00	0.00
XI. Profit before Tax	81.40	7.13	86.32	93.45
XII. Tax Expense:				
Current Tax		1.79	21.73	23.52
Deferred Tax		0.00	0.19	0.19
XIII. Profit/(Loss) for the period from Continuing Operations	81.40	5.34	64.40	69.74
XIV. Profit/(Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00
XV. Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00
XVI. Profit/(Loss) for the period from Discontinuing Operations (After Tax)	0.00	0.00	0.00	0.00
XVII. Profit/(Loss) for the period	81.40	5.34	64.40	69.74
XVIII. Earnings per Equity Share:				
(1) Basic Earnings per share of Rs. 10	1.63	0.16	1.91	2.10
(2) Diluted Earning per share of Rs. 10	1.63	0.16	1.91	2.10



For Jay Kailash Namkeen Limited

Neel Pujara

Tulsi

Neel Pujara

Tulsi Pujara

(Managing Director)

(Whole Time Director & CFO)

DIN:09221477

DIN: 09560733

Place : Rajkot

Date : 14-11-2024

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Jay Kailash Namkeen Limited
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Cash Flow Statement As At September 30, 2024

(Rupees in lakhs)

Particulars	30th September, 2024 (Unaudited)	31st March, 2024 (Audited)
Cash flow from operating activities		
Profit/(loss) before tax		
Non-cash adjustments to reconcile profit before tax to net cash flows	81.40	93.44
Depreciation	41.22	9.97
Finance Cost	61.39	28.74
Operating profit/(loss) before working capital changes	184.01	132.16
Movements in working capital:		
Increase/(decrease) in short term borrowings	300.96	83.78
Increase/(decrease) in trade payables	99.69	78.52
Increase/(decrease) in other current liabilities	-10.72	36.06
Decrease/(increase) in Inventories	-410.27	13.69
Decrease/(increase) in trade receivables	-348.59	30.56
Cash generated from Operations	282.33	-303.38
Cash generated from Operations	97.41	71.38
Direct taxes paid	0.00	-23.52
Net Cash from Operating Activities (A)	97.41	47.86
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-573.85	-105.08
Decrease/(increase) in loans and advances	-527.35	-516.86
Net cash flow from/(used in) investing activities (B)	(1,101.20)	(621.95)
Cash flow from financing activities		
Increase in share capital	163.36	43.00
Increase in Security Premium	948.65	139.79
Loan taken	-4.98	517.27
Finance Cost	-61.39	-28.74
Net cash flow from/(used in) financing activities (C)	1,045.64	671.32
Net increase/(decrease) in cash and cash equivalents (A+B+C)	41.85	97.24
Cash and cash equivalents at the beginning of the year	313.83	216.59
Cash and cash equivalents at the end of the year	355.68	313.83
Net increase/(decrease) in cash and cash equivalents	41.85	97.24

See accompanying annexures forming part of the financial statement



For Jay Kailash Namkeen Limited

Neel Pujara

Tulsi

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(Managing Director)
DIN:09221477

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