



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

May 30, 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, 30th May, 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, 30th May, 2024** at the Registered Office of the Company situated at Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot - 360001, Gujarat and the following matters *inter alia* have been considered, approved and taken on record by the Board of Directors:

1. Audited Standalone Financial Results along with Audit Report thereon for the Half year/ Year ended on 31st March, 2024.

The Board Meeting commenced at 07:00 p.m. and concluded at 08:15 p.m.

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

Thanking you,

For, JAY KAILASH NAMKEEN LIMITED

Neel Pujara

Chairman cum Managing Director

DIN: 09221477

Jay Kailash Namkeen Limited

Registered Office: Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot City, Rajkot, Gujarat, India, 360001

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Standalone Financial Results for the period ended March 31,2024

(Rupees in Lakhs)

Sr.No	Particulars	Half year ended on		Year ended on	
		March 31,2024 Audited	September 30,2023 Unaudited	March 31,2024 Audited	March 31,2023 Audited
1	Revenue from Operations	767.03	384.48	1151.51	979.99
2	Other Income	15.24	0.00	15.24	7.75
3	Total Revenue (1+2)	782.28	384.48	1166.76	987.73
4	Expenses:				
	Cost of material consumed	647.55	300.65	948.21	687.64
	Changes in inventories	-72.03	12.73	-59.30	50.25
	Employee Benefit Expenses	32.65	19.00	51.64	25.93
	Finance costs	24.18	4.56	28.74	7.61
	Depreciation and amortization expenses	6.74	3.24	9.97	13.44
	Other expenses	63.31	30.73	94.04	86.42
	Total expenses	702.40	370.92	1073.32	871.29
5	Profit before extraordinary Items and tax	79.87	13.57	93.44	116.45
6	Extraordinary items	0.00	0.00	0.00	0.00
7	Profit before tax	79.87	13.57	93.44	116.45
8	Tax expense:				
	Current tax	20.10	3.41	23.52	31.31
	Deferred tax	0.10	0.09	0.19	-3.65
	For earlier years	0.00	0.00	0.00	0.00
	Total tax expenses	20.21	3.50	23.71	27.66
9	Profit for the period (5-6)	59.67	10.06	69.73	88.78
10	Earnings per share				
	Basic and Diluted	1.79	0.30	2.10	3.03

Notes:

- The above results were reviewed and recommended by the Audit Committee, at its meeting held on May 30, 2024, for approval by the Board and these results were approved and taken on record at the meeting of the Board of Directors of the Company held on that date. The Statutory Auditors have expressed an unqualified opinion.
- The Company is listed on the SME platform of the BSE Limited and the provisions of the IND AS as per rule 4 of the Companies (Indian Accounting Standards) Rules, 2015, Reconciliation of Profit and Loss and Reconciliation of Equity does not apply to the company and hence not reported.
- The Company is engaged in the business of manufacturing of packaged snacks. In the management opinion, this is the only segment and hence there are no separate reportable segment as per AS-17 on Segement Reporting.
- The information presented above is extracted from the Audited Standalone Financial Statements for the financial year ended 31st March, 2024, and are prepared in accordance with the Accounting Standards as issued by the Institute of Chartered Accountants of India and as specified in Section 133 of the Companies Act, 2013 and the relevant rules thereof.
- The figures for the half year ended on 31st March, 2024 are the balancing figures between the audited figures in respect of the full financial year 2023-24 and the half year ended unaudited figures upto 30th September, 2023
- The above financial results are available on the website of the company i.e. www.jaykailashnamkeen.com and on the website of SME platform of BSE Limited i.e. www.bseindia.com
- Figures for previous half year/ year have been regrouped wherever necessary.

For and on behalf of The Board of Directors

Rajkot
May 30,2024

Neel Pujara
Chairman & Managing Director
DIN : 09221477

Jay Kailash Namkeen Limited

Registered Office: Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot City, Rajkot, Gujarat, India, 360001

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Standalone Statement of Assets and Liabilities as at March 31,2024

(Rupees in Lakhs)

Particulars	As at March 31,2024	As at March 31,2023
	Audited	Audited
A. Equity and Liabilities		
1 Shareholders' funds		
(a) Share Capital	336.33	293.33
(b) Reserves and Surplus	279.95	70.43
	616.28	363.76
2 Non-current liabilities		
(a) Long term borrowings	547.50	30.22
(b) Deferred tax liabilities(net)	-0.50	-0.69
(c) Other long term liabilities		
	547.00	29.53
3 Current liabilities		
(a) Short term borrowings	291.99	208.21
(b) Trade payables	118.07	39.55
(c) Other current liabilities	66.19	30.13
(d) Short term provisions	0.00	0.00
	476.25	277.90
Total - Equity and Liabilities	1639.53	671.19
B. Assets		
1 Non Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	122.02	41.56
(ii) Intangible Assets	0.00	0.00
(iii) Capital work in progress	14.65	0.00
	136.67	41.56
(b) Long Term Loans And Advances	516.86	0.00
(c) other non current assets		
	653.54	41.56
2 Current Assets		
(a) Inventories	192.99	206.68
(b) Trade receivables	33.50	64.06
(c) Cash and cash equivalents	313.83	216.59
(d) Short term loans and advances	0.00	0.00
(e) Other Current Assets	445.68	142.30
	986.00	629.63
Total - Assets	1639.53	671.19

For and on behalf of Board of Directors

Rajkot
May 30,2024

Neel Pujara
Chairman & Managing Director
DIN : 09221477

Jay Kailash Namkeen Limited

Registered Office: Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot City, Rajkot, Gujarat, India, 360001

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Cash flow statement for the period ended 31st March 2024**(Rupees in Lakhs)**

Particulars	31st March, 2024	31st March, 2023
Cash flow from operating activities		
Profit/(loss) before tax		
Non-cash adjustments to reconcile profit before tax to net cash flows	93.44	116.45
Prior Period non- cash adjustment		
Depreciation	9.97	13.44
Finance Cost	28.74	7.61
Operating profit/(loss) before working capital changes	132.16	137.49
Movements in working capital:		
Increase/(decrease) in short term borrowings	83.78	197.39
Increase/(decrease) in trade payables	78.52	-92.52
Increase/(decrease) in other current liabilities	36.06	11.94
Increase/(decrease) in short term provision		
Decrease/(increase) in Other current Assets	-303.38	-98.71
Decrease/(increase) in Inventories	13.69	-101.15
Decrease/(increase) in trade receivables	30.56	-49.55
Decrease/(increase) in short-term loans and advances		
Cash generated from Operations	71.38	4.89
Direct taxes paid	-23.52	-31.31
Net Cash from Operating Activities (A)	47.86	-26.43
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-105.08	-21.22
Decrease/(increase) in Other Non-current Assets	-516.86	0.00
Net cash flow from/(used in) investing activities (B)	-621.95	-21.22
Cash flow from financing activities		
Acceptance / (Repayment) of Loan	517.27	27.08
Increase in Security Premium	139.79	0.00
Increase in share capital	43.00	220.00
Finance Cost	-28.74	-7.61
Net cash flow from/(used in) financing activities (C)	671.32	239.48
Net increase/(decrease) in cash and cash equivalents (A+B+C)	97.24	191.83
Cash and cash equivalents at the beginning of the year	216.59	24.75
Cash and cash equivalents at the end of the year	313.83	216.58

For and on behalf of Board of Directors

Neel Pujara

Chairman & Managing Director

DIN : 09221

May 30,2024