

Jaykay Enterprises Ltd.

CIN:L99999UP1961PLC001187

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

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

Email: prabhat.mishra@jkcement.com

Web: www.jaykayenterprises.com

Jaykay Ent./CS/209/2020/BM-1/

Date: February 12, 2020

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

Mumbai - 400 001

Scrip Code: 500306

Fax No. 022 - 22722041, 22722039, 22723132

Through: On-line

Dear Sir,

In Re: Regulation 30, Regulation 33 & Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: Outcome of the Board Meeting (1 of 2020) held on February 12, 2020

Pursuant to the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company in their Board Meeting held today has *interalia* considered, approved and taken on record the Consolidated and Standalone Unaudited Financial Results for the quarter ended December 31, 2019. Accordingly, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclose herewith aforesaid Results along with Limited Review Report of the Auditors thereon. A copy of the above is uploaded in the Company's website www.jaykayenterprises.com.

Pursuant to SEBI circular- CIR/CFD/CMD1/162/2019 dated 24th December 2019 regarding Format on Statement of Deviation or Variation for proceeds of public issue/rights issue/preferential issue Qualified Institutions Placement (QIP) etc. in reference to Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform that the said Regulation 32(1) is not applicable for the Company as we have not raised funds and hence not submitting Annexure A as per the SEBI circular.

The meeting commenced at 12.00 Noon and concluded at 1.10 P.M.

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

Thanking you,

Yours faithfully,

For Jaykay Enterprises Ltd.,


(Prabhat Kumar Mishra)

Sr. Manager (Legal) & Company Secretary

Encls: As Above M.No.ACS-29900



Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187

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

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

E-mail : prabhat.mishra@jkcement.com

Statement of Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2019

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31-03-2019 Audited
		31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	Income from Operations						
	i. Operating Income	8.30	7.50	7.50	23.30	22.50	30.60
	ii. Other Income	121.81	132.07	145.45	394.99	471.34	632.41
	Total Revenue	130.11	139.57	152.95	418.29	493.84	663.01
2.	Expenses :						
	i. Employee benefits expenses	54.12	51.44	56.90	170.59	176.88	259.60
	ii. Finance Cost	-	-	-	-	0.01	0.01
	iii. Depreciation	2.50	2.44	2.28	7.37	6.81	9.09
	iv. Rent Paid	14.25	14.25	14.25	42.75	42.75	57.00
	v. Other Expenses	70.88	69.81	52.97	196.86	186.18	246.28
	Total Expenses	141.75	137.94	126.40	417.57	412.63	571.98
3.	Profit/(Loss) before Exceptional and Extraordinary Items	(11.64)	1.63	26.55	0.72	81.21	91.03
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	(11.64)	1.63	26.55	0.72	81.21	91.03
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	(11.64)	1.63	26.55	0.72	81.21	91.03
8.	Tax Expense						
	- Current Tax	-	-	-	-	-	21.68
	- Tax Adjustment of earlier year	-	-	-	-	-	-
9.	Net Profit/(Loss) for the period	(11.64)	1.63	26.55	0.72	81.21	69.35
10.	Other Comprehensive Income	(102.83)	(208.94)	(108.81)	(361.29)	(720.13)	(770.06)
11.	Total Comprehensive Income	(114.47)	(207.31)	(82.26)	(360.57)	(638.92)	(700.71)
12.	Paid-up Equity Share Capital	371.35	371.35	371.35	371.35	371.35	371.35
	Face Value of ₹ 1/- Per Share						
13.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.	-	-	-	-	-	5,259.04
14.	Earning per Equity share of ₹ 1/- each						
	Basic / Diluted Per Share ₹	(0.31)	(0.56)	(0.22)	(0.97)	(1.72)	(1.89)
	(Not Annualized)						

NOTES :

1. The above results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 12th February, 2020.
2. The figures of previous period / year have been re-grouped, wherever necessary.
3. Income Tax liability if any, shall be accounted for at the year end.



Place : Kanpur
Dated : 12th February, 2020.

For and on behalf of Board of Directors

ASHOK GUPTA
Managing Director
(DIN NO.00135288)

Independent Auditor's Review Report on Unaudited standalone Quarterly financial results and year to date results of Jaykay Enterprises Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 period ended December 31, 2019; and year to date from April 01, 2019 to December 31, 2019 (the Statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulation).
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Interim Financial Reporting (Ind AS 34)), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 12/02/2020
Place: Kanpur



For - Gupta Vaish & Co.
Chartered Accountants
Registration Number: 005087C
Rajendra Kumar Gupta
Rajendra Kumar Gupta
(PARTNER)
Membership Number: 73250
UDIN: 20073250AAAAAI5641

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Statement of Consolidated Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2019

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31-03-2019 Audited
		31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	Income from Operations						
	i. Operating Income	8.30	7.50	7.50	23.30	22.50	30.60
	ii. Other Income	121.81	132.07	145.45	394.99	471.34	632.41
	Total Revenue	130.11	139.57	152.95	418.29	493.84	663.01
2.	Expenses :						
	i. Employee benefits expenses	54.12	51.44	56.90	170.59	176.88	259.60
	ii. Finance Cost	-	-	-	-	0.01	0.01
	iii. Depreciation	2.50	2.44	2.28	7.37	6.81	9.09
	iv. Rent Paid	14.25	14.25	14.25	42.75	42.75	57.00
	v. Other Expenses	70.88	69.81	52.97	196.86	186.18	246.28
	Total Expenses	141.75	137.94	126.40	417.57	412.63	571.98
3.	Profit/(Loss) before Exceptional and Extraordinary Items	(11.64)	1.63	26.55	0.72	81.21	91.03
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	(11.64)	1.63	26.55	0.72	81.21	91.03
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	(11.64)	1.63	26.55	0.72	81.21	91.03
8.	Tax Expense						
	- Current Tax	-	-	-	-	-	21.68
	- Tax Adjustment of earlier year	-	-	-	-	-	-
9.	Net Profit/(Loss) for the period	(11.64)	1.63	26.55	0.72	81.21	69.35
10.	Share of Profit/(Loss) of Associates	(62.43)	12.87	37.99	(55.11)	(12.85)	184.81
11.	Other Comprehensive Income	(102.45)	(207.74)	(108.81)	(358.50)	(720.13)	(763.04)
12.	Total Comprehensive Income	(176.52)	(193.24)	(44.27)	(412.89)	(651.77)	(508.88)
13.	Paid-up Equity Share Capital	371.35	371.35	371.35	371.35	371.35	371.35
	Face Value of ₹ 1/- Per Share						
14.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year.	-	-	-	-	-	7,886.74
15.	Earning per Equity share of ₹ 1/- each						
	Basic / Diluted Per Share ₹	(0.48)	(0.52)	(0.12)	(1.11)	(1.76)	(1.37)
	(Not Annualized)						

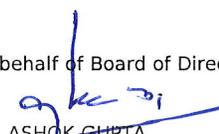
NOTES :

1. The above results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 12th February, 2020.
2. The figures of previous period / year have been re-grouped, wherever necessary.
3. Income Tax liability if any, shall be accounted for at the year end.

Place : Kanpur
Dated : 12th February, 2020.



For and on behalf of Board of Directors


 ASHOK GUPTA
 Managing Director
 (DIN NO.00135288)

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date results of the JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To
The Board of Directors of
Jaykay Enterprises Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax of its associate for the quarter ended December 31, 2019 and the consolidated year to date results for the period 1 April 2019 to 31 December 2019, attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

Name of the entity	Relationship
Jaykay Enterprises Limited	Parent Company



J K Cottan Limited	Associates Company
Nebula3D Services Private Limited	Associates Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results also includes the Group's share of net Loss after tax of Rs.0.20 Lacs and Rs.6.68 Lac and total comprehensive loss of Rs.0.20 Lacs and Rs.6.68 Lacs for the quarter ended 31st Dec..2019 and for the period from to 01-04-2019 to 31-12-2019 respectively, as considered in the consolidated unaudited financial results, in respect of one associates, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

Date: 12/02/2020

Place: Kanpur



**For -Gupta Vaish & Co.
Chartered Accountants**

FRN: 0005087C

Rajendra Kumar Gupta
Rajendra Kumar Gupta

(PARTNER)

M. No.: 073250

UDIN:20073250AAAAAJ9275