

Date: November 07, 2023

To  
Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

Scrip Code: 500306  
ISIN: INE903A01025

Sub: Financial Results

Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Dear Sir(s)/Madam,

In continuation to our earlier letter dated November 01, 2023, we wish to inform that the board of directors ("Board") of the Company at their meeting held today i.e. November 7, 2023, inter-alia, have approved unaudited standalone & consolidated financial results ("Financial Results") of the Company for quarter and half year ended September 30, 2023, based on the recommendation of Audit Committee.

The Financial Results together with respective limited review reports issued by M/s P.L. Tandon & Co., Chartered Accountants, Statutory Auditors of the Company are enclosed as **Annexure**.

The Board meeting commenced at 10:30 a.m. (IST) and concluded at 1:45 p.m. (IST).

This disclosure will also be hosted on Company's website viz. [www.jaykayenterprises.com](http://www.jaykayenterprises.com)

Kindly take the same on record.

Thanking you

Yours Faithfully,  
For Jaykay Enterprises Limited

Yogesh Sharma  
Company Secretary and Compliance Officer  
Membership No.: A29286



**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, 2023, and year to date from April 01, 2023 to September 30, 2023(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.

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.



Place : Kanpur  
Date: 07-11-2023

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

P.P.SINGH  
(PARTNER )  
Membership No. 072754

UDIN : **23072754BGWEHT2303**



# Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187

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

Ph.No.+91 512 2371478-81 Fax : +91 512 2332865 website www.jaykayenterprises.com  
E-mail : cs@jaykayenterprises.com

# JKE™

## Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2023

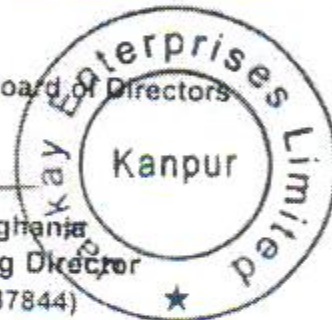
in ₹ Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2023
		9/30/2023	6/30/2023	9/30/2022	9/30/2023	9/30/2022	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	<b>Income from Operations</b>						
	i. Operating Income	29.70	29.70	-	59.40	-	29.70
	ii. Other Income	385.21	114.69	119.14	499.90	199.27	1,262.74
	<b>Total Revenue</b>	<b>414.91</b>	<b>144.39</b>	<b>119.14</b>	<b>559.30</b>	<b>199.27</b>	<b>1,292.44</b>
2	<b>Expenses :</b>						
	i. Cost of Construction and Development Expenses	-	-	-	-	-	7.82
	ii. Changes in Inventories of Finished Goods, Stock-in-Trade and Work in Progress	-	-	-	-	-	(7.82)
	iii. Employee benefits expenses	29.50	33.75	29.04	63.25	54.66	123.18
	iv. Rent Paid	14.16	13.92	-	28.08	-	48.23
	v. Establishment Expenses	9.63	8.55	8.54	18.18	18.95	39.66
	vi. Depreciation	15.25	15.24	5.27	30.49	10.42	25.64
	vii. Legal Expenses	28.33	1.79	37.25	30.12	57.15	69.07
	viii. Other Expenses	69.33	49.70	53.40	119.03	105.00	205.33
	<b>Total Expenses</b>	<b>166.20</b>	<b>122.95</b>	<b>133.50</b>	<b>289.15</b>	<b>246.18</b>	<b>511.11</b>
3	<b>Profit/(Loss) before Exceptional and Extraordinary Items</b>	<b>248.71</b>	<b>21.44</b>	<b>(14.36)</b>	<b>270.15</b>	<b>(46.91)</b>	<b>781.33</b>
4	<b>Exceptional Items</b>	-	-	-	-	-	-
5	<b>Profit/(Loss) before Extraordinary Items and Tax</b>	<b>248.71</b>	<b>21.44</b>	<b>(14.36)</b>	<b>270.15</b>	<b>(46.91)</b>	<b>781.33</b>
6	<b>Extraordinary Items</b>	-	-	-	-	-	-
7	<b>Profit/(Loss) before Tax</b>	<b>248.71</b>	<b>21.44</b>	<b>(14.36)</b>	<b>270.15</b>	<b>(46.91)</b>	<b>781.33</b>
8	<b>Tax Expense</b>						
	- Tax Adjustment of earlier years	-	-	-	-	-	2.59
9	<b>Net Profit/(Loss) for the period</b>	<b>248.71</b>	<b>21.44</b>	<b>(14.36)</b>	<b>270.15</b>	<b>(46.91)</b>	<b>778.74</b>
10	<b>Other Comprehensive Income</b>	(263.25)	(294.45)	785.80	(557.70)	623.64	1,299.94
11	<b>Total Comprehensive Income</b>	<b>(14.54)</b>	<b>(273.01)</b>	<b>771.44</b>	<b>(287.55)</b>	<b>576.73</b>	<b>2,078.68</b>
12	<b>Paid-up Equity Share Capital</b>	<b>584.58</b>	<b>584.58</b>	<b>475.92</b>	<b>584.58</b>	<b>524.68</b>	<b>524.68</b>
	Face Value of ₹1/- Per Share						
13	<b>Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-	10,382.11
14	<b>Earning per Equity share of ₹1/- each</b>						
	Basic Per Share before Other Comprehensive Income	0.43	0.04	(0.16)	0.46	1.98	1.58
	Diluted Per Share before Other Comprehensive Income	0.43	0.04	(0.14)	0.46	1.78	1.44

Place: New Delhi  
Dated: November 7th, 2023



For and on behalf of Board of Directors  
  
Abhishek Singhania  
Chairman and Managing Director  
(DIN No. 00087844)





# Jaykay Enterprises Limited

CIN : L55101UP1961PLC001187  
( Regd. Office : Kamla Tower, Kanpur 208 001)

# JKE

## Statement of Assets and Liabilities as at 30th September, 2023

Sl. No.	Particulars	in ₹ Lacs	
		As at 9/30/2023	As at 3/31/2023
I.	<b>ASSETS</b>		
	<b>(1). Non-Current Assets</b>		
	(a) Property, Plant and Equipment	675.53	703.42
	(b) Investment Property	512.01	514.50
	(c) Financial Assets		
	i). Investments	1,743.89	1,742.65
	ii). Other Financial Assets	556.30	683.00
		<b>3,487.73</b>	<b>3,643.57</b>
	<b>(2). Current Assets</b>		
	(a). Inventories	33.52	33.52
	(b). Financial Assts		
	i). Investments	2,463.73	3,219.44
	ii). Cash and Cash Equivalents	46.71	132.90
	iii). Bank Balances	238.83	2,891.00
	iv). Loans	6,995.50	1,718.00
	v). Other Financial Assets	1,352.64	524.31
	(c). Current Tax Assets	107.78	74.21
	(d). Other Current Assets	30.41	43.17
		<b>11,269.12</b>	<b>8,636.55</b>
	<b>TOTAL ASSETS</b>	<b>14,756.85</b>	<b>12,280.12</b>
II.	<b>EQUITY AND LIABILITIES</b>		
	<b>(1). Equity</b>		
	(a). Share Capital	584.58	524.68
	(b). Fully Convertible Warrants	-	973.27
	(c). Other Equity	13,740.21	10,382.11
		<b>14,324.79</b>	<b>11,880.06</b>
	<b>(2). Non Current Liabilities</b>		
	(a). Long Term Provisions	2.45	2.61
		<b>2.45</b>	<b>2.61</b>
	<b>(3). Current Liabilities</b>		
	(a). Financial Liabilities		
	i). Trade Payables	7.83	8.43
	ii). Other Financial Liabilities	89.55	82.80
	(b). Other Current Liabilities	332.11	305.98
	(c). Provisions	0.12	0.24
		<b>429.61</b>	<b>397.45</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>14,756.85</b>	<b>12,280.12</b>

### NOTES :

1. The above un-audited standalone Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on **7th November, 2023**.
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: New Delhi

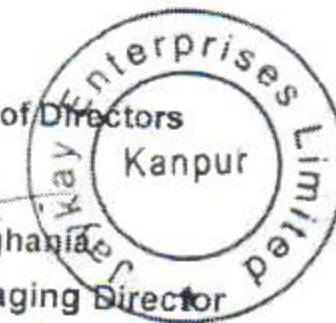
Dated: November 7th, 2023



For and on behalf of Board of Directors

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 2399854 website www.jaykayenterprises.com

E-mail : cs@jaykayenterprises.com

Cash Flow Statement for the Half Year ended 30th September, 2023

Particulars	in ₹ Lacs	
	As at 30th September 2023	As at 30th September 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before Tax as per Profit & Loss Account	270.15	-40.42
Adjusted for:-		
Depreciation	30.49	10.43
Interest Received	-279.82	-141.83
Dividend Income	-17.41	-23.61
Loss on Assets Written off	0.00	-
Gain on Sale of Investments	-165.42	-
Provisions/Balances Written off		0.00
Operating Profit/(Loss) before Working Capital Changes	-432.16	-155.01
	-162.01	-195.43
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	-815.57	-
Increase/(Decrease) in Trade Payables & Other Liabilities	31.99	-30.40
Increase/(Decrease) in Inventories, Financial and other assets		-118.10
Cash used in Operations	-783.58	-148.50
Refund/(Income Tax Payment)	-945.59	-343.93
Net Cash Used in Operating Activities	-33.57	-19.57
	-979.16	-363.50
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Movement of Fixed Deposits (Net)	2778.87	726.50
Acquisition of Fixed Assets	-0.10	-3.50
Increase in Loans and advances given	-5277.50	-933.00
Investment in JK Defence	-0.50	-
Investment in JK Digital	-0.50	-
Sale of Investments	175.67	-921.00
Interest Income	279.82	141.83
Dividend Income	17.41	23.61
Net Cash Used in Investing Activities	-2026.83	-965.56
<b>C. CASH FLOW USED IN FINANCING ACTIVITIES</b>		
Increase in Equity Capital	59.89	48.76
Increase in Share Premium A/c	3833.17	438.85
Increase/(Decrease) in Share Warrants A/c	-973.27	851.36
Net Cash From Financing Activities	2919.80	1,338.97
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-86.19	9.91
Opening Balance of Cash and Cash Equivalents	132.90	285.09
Closing Balance of Cash and Cash Equivalents	46.71	295.00



Place: New Delhi  
Dated: November 7th, 2023

For and on behalf of the Board of Directors

ABHISHEK SINGHANIA  
Chairman and Managing Director  
(DIN: 00087844)



**Independent Auditor's Review Report On consolidated unaudited Quarterly and Year to date Financial Results of the JAYKAY ENTERPRISES LIMITED Pursuant to the Regulation 33 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 loss after tax of its associates, for the quarter ended September 30, 2023, and year to date from April 01, 2023 to September 30, 2023 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(the Act), 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 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 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. The Statement includes the results of the following entities:

Sl No.	Name of the entity	Relationship
1	Jaykay Enterprises Limited	Parent Company
2	Neumesh Labs Private Limited	Subsidiary Company
3	SilverGrey Engineers-Partnership Firm	Subsidiary Partnership Firm
4	Nebula3D Services Private Limited	Associate Company
5	J K Digital and Advance System Private Limited	Subsidiary Company
6	J K Defense & Aerospace Limited	Subsidiary Company
7	Allen Reinforced Plastics Private Limited	Stepdown Subsidiary

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 includes the interim financial information of two subsidiaries and one associates which has not been reviewed, whose interim financial information reflect total assets of Rs.9052.54 lacs total Revenue of Rs.1148.79 lacs , total net profit after tax of Rs.210.77 lacs and Rs 166.10 lacs, total comprehensive income of Rs.216.24 lacs and Rs.171.57 lacs for the quarter ended September 30, 2023 and for the period from 01-04-2023 to 30-09-2023 respectively ,as considered in the consolidated unaudited financial results based on their interim financial information which have not been reviewed. The unaudited consolidated financial results also includes share of loss in associates of Rs 20.06 lacs.. and Rs. 11.01 lacs for the period 01-04-2023 to 30-09-2023 and for the quarter ended 30-09-2023 respectively.
7. Subsidiaries and associate, is based solely on the interim information of management 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 with respect to our reliance on the report of other auditors.

For -P.L. Tandon & Co.  
Chartered Accountants  
FRN: 000186C

Date: 07-11-2023

Place: Kanpur



*P.P. Singh*

P.P.SINGH

(PARTNER)

M. No.: 072754

UDIN: 23072754BGWEHU6484



# Jaykay Enterprises Limited

JKE

CIN : L55101UP1961PLC001187  
(Regd. Office : Kamla Tower, Kanpur 208 001)

Ph.No.+91 512 2371478-81 \* Fax : +91 512 2399864 website www.jaykayenterprises.com  
E-mail : cs@jaykayenterprises.com

## Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2023

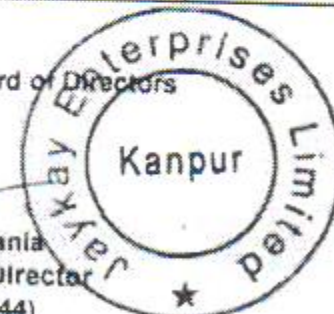
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2023 Audited
		9/30/2023	6/30/2023	9/30/2022	9/30/2023	9/30/2022	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1	<b>Income from Operations</b>						
	i. Operating Income	814.18	695.30	1,336.93	1,509.48	2,325.13	4,695.53
	ii. Other Income	236.78	118.03	81.61	354.81	148.90	1,170.29
	<b>Total Revenue</b>	<b>1,050.96</b>	<b>813.33</b>	<b>1,418.54</b>	<b>1,864.29</b>	<b>2,474.03</b>	<b>5,865.82</b>
2	<b>Expenses</b>						
	i. Cost of Construction & Development Expenses	7.82	-	7.82	7.82	7.82	7.82
	ii. Cost of Material Consumed	230.01	17.20	55.17	217.29	95.30	165.15
	iii. Change in Inventories	-240.50	15.69	15.57	-223.81	1.72	14.50
	iv. Purchase of Stock in Trade	5.72	373.93	1,021.71	379.65	1,831.71	3,390.17
	v. Employee benefits expenses	163.83	71.16	68.32	234.99	122.53	264.11
	vi. Finance Cost	134.07	39.04	11.33	173.11	23.90	105.66
	vii. Depreciation	103.48	66.89	22.19	170.37	42.19	158.43
	viii. Other Expenses	386.66	145.25	154.36	531.91	277.26	629.88
	<b>Total Expenses</b>	<b>791.09</b>	<b>730.24</b>	<b>1,356.77</b>	<b>1,521.33</b>	<b>2,402.43</b>	<b>4,735.72</b>
3	<b>Profit/(Loss) before share of Profit/(Loss) of Associates, Exceptional and Extraordinary Items</b>	<b>259.87</b>	<b>83.09</b>	<b>61.77</b>	<b>342.96</b>	<b>71.60</b>	<b>1,130.10</b>
	Share of Profit/(Loss) of Associate	(11.01)	(9.05)	(5.04)	(20.06)	(14.15)	(24.56)
4	<b>Profit/(Loss) before Exceptional Item, Extraordinary Items and Tax</b>	<b>248.86</b>	<b>74.04</b>	<b>56.73</b>	<b>322.90</b>	<b>57.45</b>	<b>1,105.54</b>
5	Exceptional Items	-	-	-	-	-	-
6	<b>Profit/(Loss) before Extraordinary Items and Tax</b>	<b>248.86</b>	<b>74.04</b>	<b>56.73</b>	<b>322.90</b>	<b>57.45</b>	<b>1,105.54</b>
7	Extraordinary Items	-	-	-	-	-	-
8	<b>Profit/(Loss) before Tax</b>	<b>248.86</b>	<b>74.04</b>	<b>56.73</b>	<b>322.90</b>	<b>57.45</b>	<b>1,105.54</b>
9	<b>Tax Expense</b>						
	- Current Tax	-	-	-	-	-	255.79
	- Tax Adjustment of earlier years	(75.69)	-	-	(75.69)	-	4.37
	- Deferred Tax	-	-	-	-	-	10.00
10	<b>Profit After Tax (7-8)</b>	<b>324.55</b>	<b>74.04</b>	<b>56.73</b>	<b>398.59</b>	<b>57.45</b>	<b>826.72</b>
	Attributable to:						
	Equity Share holders of JKEL	254.35	42.51	24.64	296.86	11.24	708.39
	Non Controlling Interest	70.20	31.53	32.09	101.73	46.21	118.33
11	<b>Other Comprehensive Income</b>						
	Items that will be reclassified to profit or loss	(257.77)	(294.46)	785.80	(552.23)	623.64	1,299.94
	<b>Total of Other Comprehensive Income</b>	<b>(257.77)</b>	<b>(294.46)</b>	<b>785.80</b>	<b>(552.23)</b>	<b>623.64</b>	<b>1,299.94</b>
12	<b>Total Comprehensive Income</b>	<b>66.78</b>	<b>(220.42)</b>	<b>842.53</b>	<b>(153.64)</b>	<b>681.09</b>	<b>2,126.66</b>
	Attributable to:						
	Equity Share holders of JKEL	(3.42)	(251.95)	810.44	(255.37)	634.88	2,008.33
	Non Controlling Interest	70.20	31.53	32.09	101.73	46.21	118.33
13	<b>Paid-up Equity Share Capital</b>	<b>504.50</b>	<b>504.50</b>	<b>524.60</b>	<b>504.50</b>	<b>524.68</b>	<b>524.68</b>
	Face Value of ₹1/- Per Share						
	<b>Other Equity</b>						
14	<b>Earning per Equity share of ₹ 1/- each</b>						<b>13,097.59</b>
	Basic Per Share (Not Annualized) (In ₹)	0.43	0.08	0.15	0.51	0.12	1.43
	Diluted Per Share (Not Annualized) (In ₹)	0.43	0.08	0.14	0.51	0.11	1.31

Place: New Delhi  
Dated: November 7th, 2023



For and on behalf of Board of Directors

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





# Jaykay Enterprises Limited

JKE

CIN : L55101UP1961PLC001187

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

Statement of Consolidated Assets and Liabilities as at 30th September, 2023

in ₹ Lacs

Sl. No.	Particulars	As at	As at
		9/30/2023	3/31/2023
		Unaudited	Audited
<b>I</b>	<b>ASSETS</b>		
	<b>(1). Non-Current Assets</b>		
	(a) Property, Plant and Equipment	2,620.65	2,093.85
	(b) Investment Property	512.00	514.50
	(c) Capital Work in Progress	119.97	71.25
	(d) Right of Use Assets	364.19	66.32
	(e) Other Intangible Assets	0.77	0.96
	(f) Goodwill	382.71	382.71
	(g) Goodwill on Consolidation	5,325.15	7.38
	(h) Financial Assets		
	i) Investments	2,963.43	2,983.49
	ii) Other Financial Assets	921.86	720.62
	iii) Trade Receivables	-	99.97
	(i) Deferred Tax Assets	56.77	-
	<b>(2). Current Assets</b>		
	(a) Inventories	2,303.26	120.09
	(b) Financial Assts		
	i) Investments	2,463.96	3,219.44
	ii) Cash and Cash Equivalents	1,684.41	1,264.26
	iii) Bank Balances	2,393.69	2,905.72
	iv) Loans	62.50	80.00
	v) Other Financial Assets	286.18	276.70
	vi) Trade Receivables	6,084.33	5,316.06
	(c) Current Tax Assets	233.37	76.03
	(d) Other Current Assets	626.36	327.06
	<b>Total - Assets</b>	<b>29,405.56</b>	<b>20,526.42</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1). Equity</b>		
	(a) Equity Share Capital	584.58	524.68
	(b) Fully Convertible Warrants	-	973.27
	(c) Other Equity	16,487.88	13,097.59
	(d) Non Controlling Interest	1,668.03	436.85
	<b>(2). Non Current Liabilities</b>		
	(a) Financial Liabilities		
	i) Borrowings	4,022.12	559.88
	ia) Lease Liabilities	303.38	57.44
	(b) Provisions	36.04	2.61
	(c) Deferred Tax Liabilities	18.68	18.68
	<b>(3). Current Liabilities</b>		
	(a) Financial Liabilities		
	i) Short Term Borrowings	1,846.74	1,990.10
	ia) Lease Liabilities	79.59	13.39
	ii) Trade Payables	2,380.54	2,164.97
	iii) Other Financial Liabilities	268.06	383.81
	(b) Other Current Liabilities	1,604.33	183.86
	(c) Provisions	103.59	0.24
	(d) Current Tax Liabilities	2.00	119.05
	<b>Total - Equity and Liabilities</b>	<b>29,405.56</b>	<b>20,526.42</b>

## NOTES:

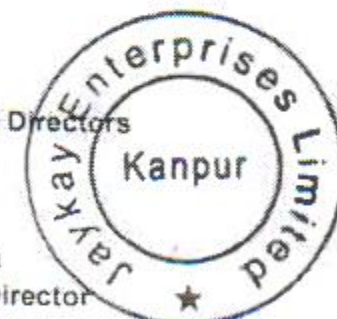
- The above un-audited Consolidated Financial Results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 7th November, 2023
- The company has acquired 76.41% stake in Allen Reinforced Plastics Private Limited making it a subsidiary w e f 9th July 2023, through JK Defence and Aerospace Limited, a wholly owned subsidiary of the company
- The figures for the quarter ended September 30, 2023 and September 30, 2022 are the balancing figures between unaudited figures in respect of the half year and unaudited year to date figures upto June 30, 2023 and 2022 respectively
- The figures of previous period / year have been re-grouped, wherever necessary
- Income Tax liability if any, shall be accounted for at the year end



For and on behalf of Board of Directors

Abhishek Singhania

Chairman and Managing Director  
(DIN No.00087844)



Place : New Delhi  
Dated : November 7th, 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

Consolidated Cash Flow Statement for the Half Year ended 30th September, 2023

Particulars	(in ₹ Lacs)	
	For the Period ended 30th Sept 2023	For the Period ended 30th Sept 2022
<b>A. Cash Flow from Operating Activities</b>		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	296.86	11.25
Adjusted for		
Depreciation	170.38	42.19
Finance Cost	173.11	23.90
Interest Received	(133.12)	(90.74)
Dividend Income	(17.41)	(23.61)
Share of OCI of subsidiary	5.47	-
Share of Loss of Associate	20.06	-
Profit on sale of Investments	(165.42)	-
Operating Profit/(Loss) before Working Capital Changes	53.08	(48.26)
Adjusted for		
(Increase)/Decrease in Trade Receivables & Other Advances	(977.07)	(2,202.70)
(Increase)/Decrease in Inventories	(2,183.17)	(111.60)
(Increase)/Decrease in Secu Deposits	(0.64)	-
Increase/(Decrease) in Trade Payables & Other Liabilities	1,586.93	679.45
Cash Generated from Operations	(1,224.02)	(1,671.85)
Refund /(Income Tax Payment)	(331.15)	(90.82)
Net Cash Used in Operating Activities	(1,555.17)	(1,762.67)
<b>B. Cash Flow from Investing Activities</b>		
Redemption/(Investment) in Fixed Deposits	311.43	719.38
Acquisition of PPE and Intangible Assets	(712.52)	(1,253.10)
(Increase)/Decrease in Loans given	17.50	-
(Purchase)/Sale of Investments	175.67	11.47
Increase of Non Controlling Interest	1,231.18	94.73
Goodwill on share acquisition in subsidiary	(5,317.78)	-
Interest Income	133.12	90.74
Dividend Income	17.41	23.61
Net Cash used in Investing Activities	(4,143.99)	(313.18)
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from Issue of Equity Share Capital	59.89	48.76
Proceeds from Share Premium	3,833.17	438.85
Proceeds from Issue/(Conversion) of Share Warrants	(973.27)	851.36
Lease Liabilities paid off	(16.40)	-
Increase/(Decrease) in Short Term borrowings	(143.35)	181.23
Increase in Long Term borrowings	3,462.24	103.59
Finance Cost	(102.98)	(23.90)
Net Cash From Financing Activities	6,119.31	1,599.90
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	420.15	(475.95)
Opening Balance of Cash and Cash Equivalents	1,264.26	810.48
Closing Balance of Cash and Cash Equivalents	1,684.41	334.53

Place : New Delhi  
Dated : November 7th, 2023



For and on behalf of Board of Directors

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

