

Date: August 18, 2022

Jaykay Ent./CS/209/2022/BM-3/

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 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Sub: Inadvertent Omission of Consolidated Limited Review Report in Quarterly Financial Results of Jaykay Enterprises Limited for the quarter ended June 30, 2022**

Dear Sir,

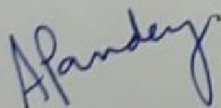
This is to inform you that pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we had submitted the requisite disclosure in the prescribed format regarding the submission of financial results for the quarter ended June 30, 2022 on August 10, 2022. However, it came to our notice that in the disclosure submitted by us, the Consolidated Limited Review Report was inadvertently missed out due to technical issue. Accordingly, we are submitting requisite disclosure to your goodself for taking in your record.

Please find attached the requisite disclosure under Regulation 33 of Listing Regulations and oblige.

Further, we apologize for the inconvenience caused.

Thanking you,

Yours faithfully,  
**For Jaykay Enterprises Ltd.,**



**(Abhishek Pandey)**  
**Company Secretary**  
**Membership No.: A21958**

**Encls: As Above**



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[CS@jaykayenterprises.com](mailto:CS@jaykayenterprises.com)

CIN:L99999UP1961PLC001187

**Independent Auditor's Review Report on Unaudited standalone Quarterly 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 30 June, 2022,(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



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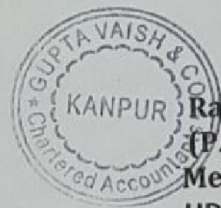
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obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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.

**For -Gupta Vaish & Co.  
Chartered Accountants  
Registration Number: 005087C**

**Date: 10/08/2022  
Place: Kanpur**



*Rajendra Kumar*  
**Rajendra Kumar Gupta  
(PARTNER)  
Membership Number: 073250  
UDIN: 22073250AOTKCG9891**



# Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187

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

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# JKE™

## Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June 2022

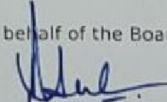
₹/Lacs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-audited	Audited	Un-audited	Audited
1.	Income from Operations			7.50	15.40
	i. Operating Income	-	-	96.02	430.50
	ii. Other Income	80.13	123.57	103.52	445.90
	Total Revenue	80.13	123.57		
2.	Expenses :				
	i. Employee benefits expenses	25.62	16.65	32.38	90.24
	ii. Legal Expenses	19.90	15.39	1.71	27.93
	iii. Depreciation	5.15	4.61	3.54	18.09
	iv. Rent Paid	-	12.07	12.86	51.49
	v. Establishment Expenses	10.41	20.68	14.46	64.07
	vi. Other Expenses	51.60	56.72	37.57	200.22
	Total Expenses	112.68	126.12	102.52	452.04
3.	Profit/(Loss) before Exceptional and Extraordinary Items	-32.55	-2.55	1.00	-6.14
4.	Exceptional Items	-	-	-	-73.00
5.	Profit/(Loss) before Extraordinary Items and Tax	-32.55	-2.55	1.00	-79.14
6.	Extraordinary Items	-	-	-	-
7.	Profit/(Loss) before Tax	-32.55	-2.55	1.00	-79.14
8.	Tax Expense				
	- Current Tax	-	-	-	-
9.	Net Profit/(Loss) for the period	-32.55	-2.55	1.00	-79.14
10.	Other Comprehensive Income	(162.16)	(406.87)	654.49	371.05
11.	Total Comprehensive Income	(194.71)	(409.43)	655.49	291.90
12.	Paid-up Equity Share Capital	475.92	475.92	435.05	475.92
	Face Value of ₹ 1/- Per Share				
13.	Other Equity	-	-	-	8,347.29
14.	Earning per Equity share of ₹ 1/- each				
	Basic Per Share Before Other Comprehensive Income (Not Annualized) ₹	(0.07)	(0.01)	1.51	(0.17)
	Diluted Per Share Before Other Comprehensive Income (Not Annualized) ₹	(0.06)	(0.01)	1.25	(0.16)

### NOTES :-

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10th August, 2022.
- Income Tax liability if any, shall be accounted for at the year end.
- The Company, through Preferential allotment, has allotted 59,89,330 fully convertible Warrants at an issue price of ₹ 65/- each per warrant for an aggregate amount of ₹ 38.93 crores to be convertible at an option of warrant holder(s) in one or more tranches within 18(eightenn) months from its allotment date into equivalent number of fully paid-up equity shares of face value of Re. 1/- on preferential basis to the persons belonging to promoter group of which 25% of allotment money is received in accordance with the provisions of SEBI (Issue of Capital and Disclosure Requirements, 2018 as amended)
- The figures of previous period/ year have been regrouped/rearranged, wherever necessary.

For and on behalf of the Board of Directors

  
**ABHISHEK SINGHANIA**  
 Managing Director  
 ( DIN 00087844 )

Place : KANPUR  
 Dated: 10th AUGUST, 2022



**Independent Auditor's Review Report On consolidated unaudited quarterly 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 subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net loss after tax of its associates, for the quarter ended June 30, 2022 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.



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4. 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
SilverGrey Engineers-Partnership Firm	Subsidiary Partnership Firm
Nebula3D Services Private Limited	Associate 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 Profit/(Loss) after tax of Rs.28.26Lacs and Rs.(9.11)Lacs and total comprehensive income of Rs. 28.26Lacs and Rs.(9.11)Lacs for the quarter ended 30<sup>th</sup> June, 2022, as considered in the consolidated unaudited financial results, in respect of Subsidiaries and one associate respectively, 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 Subsidiaries and associate, 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 with respect to our reliance on the report of other auditors.

Date: 10/08/2022  
Place: Kanpur



For -Gupta Vaish & Co.  
Chartered Accountants  
FRN:0005087C

*Rajendra Kumar Gupta*

Rajendra Kumar Gupta  
(PARTNER)

M. No.: 073250

UDIN: 22073250AOTKOT8574



# Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187

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

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# JKE™

## Statement of Consolidated Audited Financial Results for the Quarter and Year ended 30th June 2022

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Year Ended
		Un-audited	Audited	Un-audited	Audited
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
1.	Income from Operations				
	i. Operating Income	988.20	279.75	7.50	1,070.15
	ii. Other Income	67.29	112.67	96.02	412.74
	Total Revenue	1,055.49	392.42	103.52	1,482.89
2.	Expenses :				
	i. Cost of Material Consumed	39.83	-	-	-
	ii. Changes in Inventory	(13.85)	-	-	-
	iii. Purchase of Stock in Trade	810.00	240.00	-	741.00
	iv. Employee benefits expenses	54.21	19.53	32.38	93.12
	v. Finance Cost	12.57	10.24	-	18.72
	vi. Depreciation	20.00	4.63	3.54	18.11
	vii. Other Expenses	122.90	120.59	66.60	362.32
	Total Expenses	1,045.66	394.99	102.52	1,233.27
3.	Profit/(Loss) before Exceptional and Extraordinary	9.83	(2.57)	1.00	249.62
4.	Exceptional Items (Rates & Taxes)	-	-	-	(73.00)
5.	Profit/(Loss) before Extraordinary Items and Tax	9.83	(2.57)	1.00	176.62
6.	Extraordinary Items	-	-	-	-
7.	Profit/(Loss) before Tax	9.83	(2.57)	1.00	176.62
8.	Tax Expense				
	- Current Tax	-	-	-	64.00
	- Deferred Tax	-	0.02	-	0.50
9.	Profit After Tax (8-9)	9.83	(2.59)	1.00	112.12
	Attributable to:				
	Equity Holders of the Jaykay Enterprises Ltd.	(4.29)	(2.58)	1.00	54.32
	Non-Controlling Interest	14.12	(0.01)	-	57.80
12.	Share of Profit/(Loss) of Associates	(9.11)	(2.40)	641.04	1,645.94
13.	Other Comprehensive Income attributable to equity	(162.16)	(406.48)	654.36	371.44
14.	Total Comprehensive Income	(161.44)	(411.47)	1,296.40	2,129.50
	Attributable to:				
	Equity Holders of the Jaykay Enterprises Ltd.	(175.56)	(411.46)	1,296.40	2,071.70
	Non-Controlling Interest	14.12	(0.01)	-	57.80
15.	Paid-up Equity Share Capital	475.92	475.92	435.05	475.92
	Face Value of ₹ 1/- Per Share				
16.	Other Equity	-	-	-	11,133.12
17.	Earning per Equity share of ₹ 1/- each				
	Basic Per Share before Other Comprehensive	(0.03)	(0.01)	2.98	3.70
	Diluted Per Share before Other Comprehensive	(0.03)	(0.01)	2.47	3.34

### NOTES :

- The above results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 10th August, 2022.
- The company on 21st April 2022, has acquired 99% stake in M/s Silvergrey Engineers (Partnership Firm) and therefore has become subsidiary w.e.f. 21st April 2022 by investing Rs. 8.18 crores.
- 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.
- The Company, through Preferential allotment, has allotted 59,89,330 fully convertible Warrants at an issue price of ₹ 65/- each per warrant for an aggregate amount of ₹ 38.93 crores to be convertible at an option of warrant holder(s) in one or more tranches within 18 (eighteen) months from its allotment date into equivalent number of fully paid-up equity shares of face value of Re. 1/- on preferential basis to the persons belonging to promoter group of which 25% of allotment money is received in accordance with the provisions of SEBI (Issue of Capital and Disclosure Requirements, 2018 as amended).



For and on behalf of Board of Directors

ABHISHEK SINGHANIA  
MANAGING DIRECTOR  
(DIN 00087844)

Place : Kanpur  
Dated : August 10, 2022