

Date: February 10, 2025

To,  
**Corporate Relationship Department,**  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001

**Script Code: 517063**

Dear Sir/Madam,

**Subject: Integrated Filing (Financial) for the quarter and nine months ended 31st December 2024.**

**Ref.: SEBI Circular No.SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024 (SEBI Circular).**

Please find enclosed the Integrated Financial Filing pursuant to the SEBI Circular for the quarter and nine months ended 31st December 2024. A copy of the same will also be made available on the Company's website at [www.Jetking.com](http://www.Jetking.com).

This submission is for your kind information and for dissemination to your members and the public at large.

1. Financial results – **enclosed**
2. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – **Not Applicable**
3. Format for disclosing outstanding default on loans and debt securities – **Not Applicable**
4. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
5. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) – **Not Applicable**

Kindly take the above in your record.

Thanking you.

Yours truly,  
For **Jetking Infotrain Limited**

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**Deepesh Shah**  
**Company Secretary & Compliance Officer**  
**ACS52042**

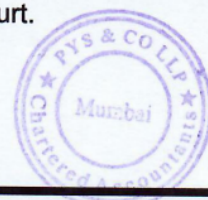
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**Independent Auditors' Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of Jetking Infotrain Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Jetking Infotrain Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Jetking Infotrain Limited ("the Company") for the quarter and nine months ended 31 December 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations") as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides 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, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circulars including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to;
  - a) Note 4 to the standalone financial results regarding the amount of Rs. 36.77 Lakhs recoverable from a Broker/Sub-broker for an unauthorised trade which took place in NSE F&O segment in earlier years, which is in appeal with the Hon'ble High Court.







- b) Note 6 to the standalone financial results which state that the Company sought a legal opinion on the classification of Virtual Digital Assets (VDAs) and based on the opinion, it reclassified VDAs from financial assets to intangible assets in accordance with Ind AS 38 "Intangible Assets" and other details stated in the said note.

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

For PYS & CO LLP  
Chartered Accountants  
Firm's Registration No. 012388S/S200048

Sanjay Kokate  
Partner

Membership No.: 130007

UDIN No.: 25130007BMHIUD4372



Place: Mumbai  
Date: 10 February 2025

**PART I - STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED DECEMBER 31, 2024**

Sr. No.	Particulars	(Rs. in lakhs except per share data)					
		Quarter ended			Nine months period ended		Year ended
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
1	Revenue from operations	551.87	597.28	468.57	1,634.06	1,456.87	1,891.51
2	Other income	151.61	32.29	48.86	626.45	168.00	202.94
3	<b>Total income (1+2)</b>	<b>703.48</b>	<b>629.57</b>	<b>517.43</b>	<b>2,260.51</b>	<b>1,624.87</b>	<b>2,094.45</b>
4	<b>Expenses</b>						
	(a) Purchase of courseware and other materials	-	-	0.12	0.11	0.60	0.72
	(b) Changes in the inventories of courseware and other materials	-	-	(0.12)	(0.11)	(0.60)	(0.72)
	(c) Employee benefits expense	288.88	252.54	323.01	827.60	882.67	1,171.45
	(d) Finance costs	4.09	4.79	4.91	14.71	14.14	18.78
	(e) Depreciation and amortisation expense	59.03	62.14	56.43	180.13	167.99	223.79
	(f) Other expenses	120.79	267.11	241.34	723.22	739.16	989.50
	<b>Total expenses</b>	<b>472.79</b>	<b>586.58</b>	<b>625.69</b>	<b>1,745.66</b>	<b>1,803.96</b>	<b>2,403.52</b>
5	<b>Profit / (Loss) before exceptional items and tax(3-4)</b>	<b>230.69</b>	<b>42.99</b>	<b>(108.26)</b>	<b>514.85</b>	<b>(179.09)</b>	<b>(309.07)</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>230.69</b>	<b>42.99</b>	<b>(108.26)</b>	<b>514.85</b>	<b>(179.09)</b>	<b>(309.07)</b>
8	<b>Tax expense</b>						
	(a) Current tax	42.31	-	-	42.31	-	-
	(b) Deferred tax	-	-	-	-	-	-
	(c) Prior year tax adjustments	-	-	-	-	0.19	0.19
9	<b>Profit / (Loss) for the period/year (7-8)</b>	<b>188.38</b>	<b>42.99</b>	<b>(108.26)</b>	<b>472.54</b>	<b>(179.28)</b>	<b>(309.26)</b>
10	<b>Other comprehensive income, net of tax</b>						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of the defined benefit obligation	(90.31)	0.71	(14.99)	(90.31)	(26.84)	(25.80)
	(ii) Remeasurement of the virtual digital assets	337.62	(97.40)	110.07	208.73	93.59	279.91
	(iii) Income tax relating to remeasurement of the virtual digital assets	(69.68)	32.51	(36.74)	(69.68)	(31.24)	(93.45)
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>177.63</b>	<b>(64.18)</b>	<b>58.34</b>	<b>48.74</b>	<b>35.51</b>	<b>160.66</b>
11	<b>Total Comprehensive Income for the period/ year (9+10)</b>	<b>366.01</b>	<b>(21.19)</b>	<b>(49.92)</b>	<b>521.28</b>	<b>(143.77)</b>	<b>(148.60)</b>
12	Paid-up equity share capital (Face Value of Rs. 10 per share)	590.75	590.75	590.75	590.75	590.75	590.75
13	Reserve excluding revaluation reserve						3,324.56
14	<b>Earnings per share of Rs. 10 each (not annualised):</b>						
	Basic	3.19	0.73	(1.83)	8.00	(3.03)	(5.24)
	Diluted	3.19	0.73	(1.83)	8.00	(3.03)	(5.24)





**Notes to the standalone financial results:**

- 1 The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in the respective meeting held on February 10, 2025. The statutory auditors of the Company have carried out limited review of the aforesaid financial results.
- 2 This unaudited standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, to the extent applicable.
- 3 The Company is mainly operating in a single primary business segment, i.e. "IT Training, imparting education particularly in Hardware and Networking". Hence, there are no reportable segments as per Ind AS 108, i.e. "Operating Segments" notified by Central Government of India.
- 4 During the financial year 2016-17, the Company had filed arbitration proceedings against a Broker/Sub-broker for an unauthorized trade taken place in NSE F&O segment for an aggregate amount of Rs. 36.77 lakhs. The Company has preferred an appeal before the Hon'ble Arbitral Tribunal of the National Stock Exchange of India Limited (Mumbai Regional Centre) on May 24, 2016. The Order has been received in favour of the Company. Subsequent to the Order, the Broker/Sub-broker has filed an appeal in Hon'ble High Court against the Order of Arbitral Tribunal. The appeal is at the admission stage with the Hon'ble High Court. Necessary adjustments will be made, if required in books of account based on the outcome of High Court proceedings in the matter.

5 Other income includes:

Particulars	Quarter ended 31/12/2024 (Unaudited)	Quarter ended 30/09/2024 (Unaudited)	Quarter ended 31/12/2023 (Unaudited)	Nine months period ended 31/12/2024 (Unaudited)	Nine months period ended 31/12/2023 (Unaudited)	Year Ended 31/03/2024 (Audited)
Profit on sale of intangible assets (Virtual digital assets)	125.48	-	-	-	-	-
Keyman insurance surrender value received	-	417.80	-	417.80	-	-

- 6 Subsequent to the period end, the Company sought a legal opinion on the classification of Virtual Digital Assets (VDAs) and, based on the opinion, it reclassified VDAs from financial assets to intangible assets in accordance with Ind AS 38 "Intangible Assets". Accordingly, the profit of Rs.1.90 Lakhs, previously recognized in the Statement of Profit and Loss, has been reclassified to Other Comprehensive Income (OCI) from retained earnings with effect from April 1, 2022. As at December 31, 2024, the fair value of VDAs is Rs. 1,266.93 Lakhs, against an acquisition cost of Rs. 766.89 Lakhs. The Company has adopted the revaluation model for subsequent measurement, with revaluation gain/(loss) recognized in OCI. The presentation of these revaluation/ reclassification/ restatement adjustments is given as under:

Particulars	Quarter ended 31/12/2024 (Unaudited)	Quarter ended 30/09/2024 (Unaudited)	Quarter ended 31/12/2023 (Unaudited)	Nine months period ended 31/12/2024 (Unaudited)	Nine months period ended 31/12/2023 (Unaudited)	Year Ended 31/03/2024 (Audited)
Transferred from Other Income to OCI	337.62	-	110.07	208.73	93.59	279.91
Transferred from Other Expense to OCI	-	(97.40)	-	-	-	-
Defered tax expense recognised on above	(69.68)	32.51	(36.74)	(69.68)	(31.24)	(93.45)
<b>Revaluation gain/(loss) on VDAs reclassified to other comprehensive income that will not be reclassified to profit or loss (net of tax)</b>	<b>267.94</b>	<b>(64.89)</b>	<b>73.33</b>	<b>139.05</b>	<b>62.35</b>	<b>186.46</b>

- 7 The Indian Parliament has approved the Code on Social Security, 2020, which would impact the contributions by the Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Company will carry out an evaluation of the impact and record the same in the financial results in the period in which the code becomes effective and and related rules are published.
- 8 The above standalone financial results of the Company are submitted to BSE and are available on our website www.jetking.com.
- 9 Figures for the corresponding previous periods are regrouped, wherever considered necessary, to conform to the figures of the current period/ year.

Place: Mumbai  
Date: February 10, 2025



For Jetking Infotrain Limited

*Siddhant Bharwani*  
Siddhant Bharwani  
Joint Managing Director & CFO  
DIN: 02020370

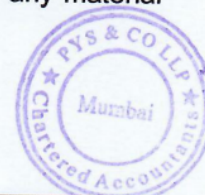




**Independent Auditors' Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of Jetking Infotrain Limited, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Jetking Infotrain Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Jetking Infotrain Limited ("the Holding Company" or "the Company") and its share of the net loss after tax and total comprehensive income of its associate for the quarter and nine months ended 31 December 2024 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations") as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company's personnel and analytical procedures applied to financial data and thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The Statement includes the results of Jetking Infotrain Limited (the Holding Company) and its share of the net loss after tax and total comprehensive income of Jetking Technologies Private Limited (the Associate Company).
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, as amended read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.







6. We draw attention to;

- a) Note 4 to the consolidated financial results regarding the amount of Rs. 36.77 Lakhs recoverable from a Broker/Sub-broker for an unauthorized trade which took place in NSE F&O segment in earlier years, which is in appeal with the Hon'ble High Court.
- b) Note 6 to the consolidated financial results which state that the Holding Company sought a legal opinion on the classification of Virtual Digital Assets (VDAs) and based on the opinion, it reclassified VDAs from financial assets to intangible assets in accordance with Ind AS 38 "Intangible Assets" and other details stated in the said note.

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

7. The consolidated unaudited financial results include the Group's share of net loss after tax and total comprehensive income of Rs. 4.18 Lakhs and Rs. 27.14 Lakhs for the quarter and nine months ended 31 December 2024 respectively, as considered in the consolidated unaudited financial results, in respect of one associate company, whose interim financial statements/ financial information have not been reviewed by us. This unaudited interim financial statements/ financial information has been approved and furnished to us by the management. Our conclusion, in so far it relates to the affairs of the associate company, is based solely on such management approved unaudited financial statements/ financial information. According to the information and explanations given to us by the Management, this interim financial statements/ financial information of such associate company is not material to the Group.

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

For PYS & CO LLP  
Chartered Accountants  
Firm's Registration No. 012388S/S200048

Sanjay Kokate  
Partner

Membership No.: 130007

UDIN: 25130007 BMHI UE 3509



Place: Mumbai  
Date: 10 February 2025



JETKING INFOTRAIN LIMITED  
CIN:L72100MH1983PLC127133

REGD. OFFICE : 434, FLOOR - 4, BUSSA UDYOG BHAVAN, TOKERSEY JIVRAJ ROAD, SEWRI (WEST), MUMBAI - 400 015.

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED DECEMBER 31, 2024

Sr. No.	Particulars	(Rs. in lakhs except per share data)					
		Quarter ended			Nine months period ended		
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
1	Revenue from operations	551.87	597.28	468.57	1,634.06	1,456.87	1,991.51
2	Other income	151.61	32.29	48.86	626.45	166.00	202.94
3	<b>Total income (1+2)</b>	<b>703.48</b>	<b>629.57</b>	<b>517.43</b>	<b>2,260.51</b>	<b>1,624.87</b>	<b>2,094.45</b>
4	<b>Expenses</b>						
	(a) Purchase of courseware and other materials	-	-	0.12	0.11	0.60	0.72
	(b) Changes in the inventories of courseware and other materials	-	-	(0.12)	(0.11)	(0.60)	(0.72)
	(c) Employee benefits expense	288.88	252.54	323.01	827.60	882.67	1,171.45
	(d) Finance costs	4.09	4.79	4.91	14.71	14.14	18.78
	(e) Depreciation and amortisation expense	59.03	62.14	56.43	180.13	167.99	223.79
	(f) Other expenses	120.79	267.11	241.34	723.22	739.16	989.50
	<b>Total expenses</b>	<b>472.79</b>	<b>586.58</b>	<b>625.69</b>	<b>1,745.66</b>	<b>1,803.96</b>	<b>2,403.52</b>
5	<b>Profit / (Loss) before share Profit / (Loss) of associate, exceptional items and tax (3-4)</b>	<b>230.69</b>	<b>42.99</b>	<b>(108.26)</b>	<b>514.85</b>	<b>(179.09)</b>	<b>(309.07)</b>
6	<b>Share of profit / ( loss) of associate</b>	<b>(4.18)</b>	<b>4.19</b>	<b>(9.81)</b>	<b>(27.14)</b>	<b>(10.38)</b>	<b>(20.98)</b>
7	<b>Profit / (Loss) before exceptional items and tax (5+6)</b>	<b>226.51</b>	<b>47.18</b>	<b>(118.07)</b>	<b>487.71</b>	<b>(189.47)</b>	<b>(330.05)</b>
8	Exceptional items	-	-	-	-	-	-
9	<b>Profit / (Loss) before tax (7-8)</b>	<b>226.51</b>	<b>47.18</b>	<b>(118.07)</b>	<b>487.71</b>	<b>(189.47)</b>	<b>(330.05)</b>
10	Tax expense						
	(a) Current tax	42.31	-	-	42.31	-	-
	(b) Deferred tax	-	-	-	-	-	-
	(c) Prior year tax adjustments	-	-	-	-	0.19	0.19
11	<b>Profit / (Loss) for the period/year (9-10)</b>	<b>184.20</b>	<b>47.18</b>	<b>(118.07)</b>	<b>445.40</b>	<b>(189.66)</b>	<b>(330.24)</b>
12	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of the defined benefit obligation	(90.31)	0.71	(14.99)	(90.31)	(26.84)	(25.80)
	(ii) Remeasurement of the virtual digital assets	337.62	(97.40)	110.07	208.73	93.59	279.91
	(iii) Income tax relating to remeasurement of the virtual digital assets	(69.68)	32.51	(36.74)	(69.68)	(31.24)	(93.45)
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>177.63</b>	<b>(64.18)</b>	<b>58.34</b>	<b>48.74</b>	<b>35.51</b>	<b>160.66</b>
13	<b>Total Comprehensive Income for the period/year (11+12)</b>	<b>361.83</b>	<b>(17.00)</b>	<b>(59.73)</b>	<b>494.14</b>	<b>(154.15)</b>	<b>(169.58)</b>
	Total comprehensive income attributable to owners of the group	361.83	(17.00)	(59.73)	494.14	(154.15)	(169.58)
	Total comprehensive income attributable to non controlling interest	-	-	-	-	-	-
14	<b>Of the total comprehensive income above, profit for the period/year attributable to:</b>	<b>184.20</b>	<b>47.18</b>	<b>(118.07)</b>	<b>445.40</b>	<b>(189.66)</b>	<b>(330.24)</b>
	Profit/(Loss) attributable to owners of the group	184.20	47.18	(118.07)	445.40	(189.66)	(330.24)
	Profit/(Loss) attributable to non-controlling interest	-	-	-	-	-	-
15	<b>Of the total comprehensive above, other comprehensive income for the period/year attributable to:</b>	<b>177.63</b>	<b>(64.18)</b>	<b>58.34</b>	<b>48.74</b>	<b>35.51</b>	<b>160.66</b>
	Other comprehensive income attributable to owners of the group	177.63	(64.18)	58.34	48.74	35.51	160.66
	Other comprehensive income attributable to non-controlling interest	-	-	-	-	-	-
16	Paid-up equity share capital (Face Value of Rs. 10 per share)	590.75	590.75	590.75	590.75	590.75	590.75
17	Reserve excluding revaluation reserve	-	-	-	-	-	3,303.76
18	<b>Earnings per share of Rs. 10 each (not annualised):</b>						
	Basic	3.12	0.80	(2.00)	7.54	(3.21)	(5.59)
	Diluted	3.12	0.80	(2.00)	7.54	(3.21)	(5.59)



*Shawam*





**JETKING INFOTRAIN LIMITED**  
CIN:L72100MH1983PLC127133

REGD. OFFICE : 434, FLOOR - 4, BUSSA UDYOG BHAVAN, TOKERSEY JIVRAJ ROAD, SEWREE (WEST), MUMBAI - 400 015.

**Notes to the consolidated financial results:**

- 1 The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in the respective meeting held on February 10, 2025. The statutory auditors of the Company have carried out limited review of the aforesaid financial results.
- 2 This unaudited consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, to the extent applicable.
- 3 The Group is mainly operating in a single primary business segment, i.e. "IT Training, imparting education particularly in Hardware and Networking". Hence, there are no reportable segments as per Ind AS 108, i.e. "Operating Segments" notified by Central Government of India.
- 4 During the financial year 2016-17, the Holding Company had filed arbitration proceedings against a Broker/Sub-broker for an unauthorized trade taken place in NSE F&O segment for an aggregate amount of Rs. 36.77 lakhs. The Group has preferred an appeal before the Hon'ble Arbitral Tribunal of the National Stock Exchange of India Limited (Mumbai Regional Centre) on May 24, 2016. The Order has been received in favour of the Holding Company. Subsequent to the Order, the Broker/Sub-broker has filed an appeal in Hon'ble High Court against the Order of Arbitral Tribunal. The appeal is at the admission stage with the Hon'ble High Court. Necessary adjustments will be made, if required in books of account based on the outcome of High Court proceedings in the matter.
- 5 Other income includes:

Particulars	Quarter ended 31/12/2024 (Unaudited)	Quarter ended 30/09/2024 (Unaudited)	Quarter ended 31/12/2023 (Unaudited)	Nine months period ended 31/12/2024 (Unaudited)	Nine months period ended 31/12/2023 (Unaudited)	Year Ended 31/03/2024 (Audited)
Profit on sale of intangible assets (Virtual digital assets)	125.48	-	-	-	-	-
Keyman insurance surrender value received	-	417.80	-	417.80	-	-

- 6 Subsequent to the period end, the Holding Company sought a legal opinion on the classification of Virtual Digital Assets (VDAs) and, based on the opinion, it reclassified VDAs from financial assets to intangible assets in accordance with Ind AS 38 "Intangible Assets". Accordingly, the profit of Rs.1.90 Lakhs, previously recognized in the Statement of Profit and Loss, has been reclassified to Other Comprehensive Income (OCI) from retained earnings with effect from April 1, 2022. As at December 31, 2024, the fair value of VDAs is Rs. 1,286.93 Lakhs, against an acquisition cost of Rs. 766.89 Lakhs. The Company has adopted the revaluation model for subsequent measurement, with revaluation gain/(loss) recognized in OCI. The presentation of these revaluation/ reclassification/ restatement adjustments is given as under:

Particulars	Quarter ended 31/12/2024 (Unaudited)	Quarter ended 30/09/2024 (Unaudited)	Quarter ended 31/12/2023 (Unaudited)	Nine months period ended 31/12/2024 (Unaudited)	Nine months period ended 31/12/2023 (Unaudited)	Year Ended 31/03/2024 (Audited)
Transferred from Other Income to OCI	337.62	-	110.07	208.73	93.59	279.91
Transferred from Other Expense to OCI	-	(97.40)	-	-	-	-
Defered Tax Liability recognised	(69.68)	32.51	(36.74)	(69.68)	(31.24)	(93.45)
Revaluation gain/ (loss) on VDAs reclassified to other comprehensive income that will not be reclassified to profit or loss (net of tax)	267.94	(64.89)	73.33	139.05	62.35	186.46

- 7 The Indian Parliament has approved the Code on Social Security, 2020, which would impact the contributions by the Holding Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Holding Company will carry out an evaluation of the impact and record the same in the financial results in the period in which the code becomes effective and and related rules are published.
- 8 The above consolidated financial results are submitted to BSE and are available on our website www.jetking.com.
- 9 Figures for the corresponding previous periods are regrouped, wherever considered necessary, to conform to the figures of the current period/ year.

Place: Mumbai  
Date: February 10, 2025



For Jetking Infotrain Limited

*Siddharth Bharwani*  
Siddharth Bharwani  
Joint Managing Director & CFO  
DIN: 02020370

