

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

Date: November 10, 2020

Jaykay Ent./CS/209/2020/BM-4/

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 (4 of 2020) held on November 10, 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*:-

1. Considered, approved and taken on record the Consolidated and Standalone Unaudited Financial Results for the quarter and Half Year ended September 30, 2020.
2. Considered and taken note of the cessation of the term of Shri C.P. Agarwal from the office of the Chief Financial Officer due to his superannuation.
3. Appointed Shri Prabhat Kumar Mishra, Sr. Manager (Legal) & Company Secretary as Chief Financial Officer (CFO) and designated him as CFO & Company Secretary of the Company with immediate effect.


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.

The meeting commenced at 12.00 Noon and concluded at 1.00 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

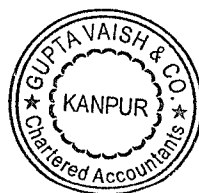


Independent Auditor's Review Report on Unaudited standalone Quarterly financial results and year to date results of Jaykay Enterprises Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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, 2020, and year to date from April 01, 2019 to September 30, 2020 (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: 10/11/2020
Place: Kanpur



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

Rajendra Kumar Gupta
Rajendra Kumar Gupta
(PARTNER)

Membership Number: 73250
UDIN: 20073250AAAA BU9644

Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187

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

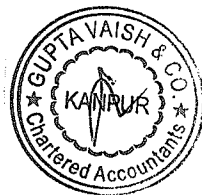
Ph.No.+91 512 2371478-81 * Fax : +91 512 2399854 website www.jaykayenterprises.com

E-mail : prabhat.mishra@jkcement.com

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2020

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2020 Audited
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	Income from Operations						
	i. Operating Income	8.30	7.50	7.50	15.80	15.00	30.80
	ii. Other Income	117.67	111.16	132.07	228.83	273.18	505.79
	Total Revenue	125.97	118.66	139.57	244.63	288.18	536.59
2.	Expenses :						
	i. Employee benefits expenses	46.33	47.95	51.44	94.28	116.47	245.49
	ii. Finance Cost	0.01	0.11	-	0.12	-	-
	iii. Rent Paid	12.75	12.75	14.25	25.50	28.50	57.00
	iv. Depreciation	2.14	2.12	2.44	4.26	4.87	9.84
	v. Other Expenses	56.13	53.12	69.81	109.25	125.98	268.47
	Total Expenses	117.36	116.05	137.94	233.41	275.82	580.80
3.	Profit/(Loss) before Exceptional and Extraordinary Items	8.61	2.61	1.63	11.22	12.36	(44.21)
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	8.61	2.61	1.63	11.22	12.36	(44.21)
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	8.61	2.61	1.63	11.22	12.36	(44.21)
8.	Tax Expense						
	- Current Tax	-	-	-	-	-	-
9.	Net Profit/(Loss) for the period	8.61	2.61	1.63	11.22	12.36	(44.21)
10.	Other Comprehensive Income	(29.86)	291.30	(208.94)	261.44	(258.46)	(727.56)
11.	Total Comprehensive Income	(21.25)	293.91	(207.31)	272.66	(246.10)	(771.77)
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.	-	-	-	-	-	4,487.26
14.	Earning per Equity share of ₹ 1/- each						
	Basic / Diluted Per Share ₹	(0.06)	0.79	(0.56)	0.73	(0.66)	(2.08)
	(Not Annualized)						



[Handwritten Signature]

Jaykay Enterprises Ltd.

Statement of Assets and Liabilities as at 30th September, 2020

₹ /Lacs

Sl. No.	Particulars	As at 30-09-2020	As at 31-03-2020
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plants and Equipments	36.28	39.20
	(b) Investment Property	63.42	64.62
	(c) Financial Assts		
	i). Investment	1,672.39	1,411.39
	ii). Others	350.00	250.00
	(2). Current Assets		
	(a). Inventories	25.71	25.71
	(b). Financial Assts		
	i). Cash and Cash Equivalents	2,716.10	2,743.56
	ii). Loans	480.00	525.00
	(c). Current Tax Assets (Net)	62.52	118.15
	(d). Other Current Assets	169.04	117.05
	Total - Assets	5,575.46	5,294.68
II.	EQUITY AND LIABILITIES		
	(1). Equity		
	(a). Share Capital	371.35	371.35
	(b). Other Equity	4,759.91	4,487.26
	(2). Non Current Liabilities		
	(a). Long Term Provisions	21.10	21.10
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Trade Payables	39.00	38.13
	(b). Other Current Liabilities	361.71	343.15
	(c). Provisions	22.39	33.69
	Total - Equity and Liabilities	5,575.46	5,294.68


NOTES :

1. The above results, duly reviewed by the Audit Committee have been approved by the Board of Directors at its meeting held on 10th November, 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.

For and on behalf of Board of Directors

Place : Kanpur
Dated : November 10th, 2020.




ASHOK GUPTA
 Managing Director
 (DIN NO.00135288)

JAYKAY ENTERPRISES LIMITED**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER,2020**

	2020-2021 (Apr-Sep-20) ₹	2019-2020 (Apr-Sep-19) ₹
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	11,22,012	12,35,682
Adjusted for		
Depreciation	4,25,949	4,87,115
Interest	11,441	51
Interest Received	(1,37,86,525)	(1,70,98,027)
Dividend Income	(1,79,597)	(5,28,237)
Loss/Assets Written Off	-	-
OCI Adjustment	44,000	(24,500)
Provisions / Balances written back	(4,82,719)	-
Profit on sale of Investment (Net)	-	-
Operating Profit/(Loss) before Working Capital Changes	<u>(1,39,67,451)</u>	<u>(3,000)</u>
	<u>(1,28,45,439)</u>	<u>(1,71,66,598)</u>
Adjusted for		
(Increase)/Decrease in Loans & Advances	32,73,774	2,70,30,442
Increase/(Decrease) in Trade Payables & Other Liabilities	12,95,225	45,68,999
Cash Generated from Operations	<u>(82,76,440)</u>	<u>1,74,99,278</u>
Refund /(Income Tax Payment)	63,11,975	2,85,98,804
Net Cash from Operating Activities	<u>(19,64,465)</u>	<u>(7,60,833)</u>
	<u>2,78,37,971</u>	<u>2,78,37,971</u>
B. CASH FLOW USED IN INVESTING ACTIVITIES		
Acquisition of Fixed Assets	(13,500)	(26,500)
Investment in Associate Company	-	-
Sale of Investments (Net)	-	3,600
Interest Income	90,64,267	64,86,598
Dividend Income	1,79,597	5,28,237
Net Cash Used in Investing Activities	<u>92,30,364</u>	<u>69,91,935</u>
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Interest Paid	(11,441)	(51)
Net Cash Used In Financing Activities	<u>(11,441)</u>	<u>(51)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	72,54,458	3,48,29,855
Opening Balance of Cash and Cash Equivalents	29,93,55,884	23,86,80,414
Closing Balance of Cash and Cash Equivalents	30,66,10,342	27,35,10,269

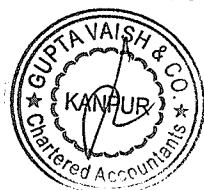
Notes :


- Cash and cash equivalents consist of cheques, stamps in hand, balances with banks and deposits with original maturity of upto three months.
- Reconciliation of cash and cash equivalent :
Cash and cash equivalent as per Note No.6

41,26,715

1,32,81,546

For and on behalf of Board of Directors




ASHOK GUPTA
 Managing Director
 (DIN NO.00135288)

Place : Kanpur
Date : 10th November, 2020

5/10

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,as amended

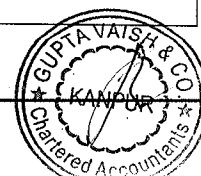
To
The Board of Directors of
Jaykay Enterprises Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jaykay Enterprises Limited ("the Parent") and its share of the net profit after tax of its associate(the Parent and its associates together referred to as "the Group"), for the quarter ended September 30, 2020 and the consolidated year to date results for the period 1 April 2020 to 30 September 2020,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 as amended 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 Profit after tax of Rs.3.10 Lacs and Loss of Rs.8.70 Lac and total comprehensive Profit of Rs.3.10 Lacs and Loss of Rs.8.70 Lacs for the quarter ended 30th Sept.2020 and for the period from to 01-04-2020 to 31-09-2020 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: 10/11/2020
Place: Kanpur



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

Rajendra Kumar Gupta
Rajendra Kumar Gupta
(PARTNER)

M. No.: 073250
UDIN:20073250AAAAA8T9979

7/10

Jaykay Enterprises Limited

CIN : L99999UP1961PLC001187

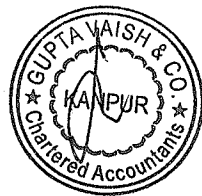
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Ph.No.+91 512 2371478-81 * Fax : +91 512 2399854 website www.jaykayenterprises.com
E-mail : prabhat.mishra@jkcement.com

Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year ended 30th September, 2020

₹/Lacs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2020 Audited
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1.	Income from Operations						
	i. Operating Income	8.30	7.50	7.50	15.80	15.00	30.80
	ii. Other Income	117.67	111.16	132.07	228.83	273.18	505.79
	Total Revenue	125.97	118.66	139.57	244.63	288.18	536.59
2.	Expenses :						
	i. Employee benefits expenses	46.33	47.95	51.44	94.28	116.47	245.49
	ii. Finance Cost	0.01	0.11	-	0.12	-	-
	iii. Rent Paid	12.75	12.75	14.25	25.50	28.50	57.00
	iv. Other Expenses	56.13	53.12	69.81	109.25	125.98	268.47
	v. Depreciation	2.14	2.12	2.44	4.26	4.87	9.84
	Total Expenses	117.36	116.05	137.94	233.41	275.82	580.80
3.	Profit/(Loss) before Exceptional and Extraordinary Items	8.61	2.61	1.63	11.22	12.36	(44.21)
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before Extraordinary Items and Tax	8.61	2.61	1.63	11.22	12.36	(44.21)
6.	Extraordinary Items	-	-	-	-	-	-
7.	Profit/(Loss) before Tax	8.61	2.61	1.63	11.22	12.36	(44.21)
8.	Tax Expense						
	- Current Tax	-	-	-	-	-	-
9.	Net Profit/(Loss) for the period	8.61	2.61	1.63	11.22	12.36	(44.21)
10.	Share of Profit/(Loss) of Associates	330.39	51.46	12.88	381.85	7.32	(9.28)
11.	Other Comprehensive Income	(30.30)	290.85	(207.75)	260.55	(256.05)	(729.34)
12.	Total Comprehensive Income	308.70	344.92	(193.24)	653.62	(236.37)	(782.83)
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.	Earning per Equity share of ₹ 1/- each						
	Basic / Diluted Per Share ₹	0.83	0.93	(0.52)	1.76	(0.64)	(2.11)
	(Not Annualized)						



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Jaykay Enterprises Ltd.

Statement of Consolidated Assets and Liabilities as at 30th September, 2020

₹ /Lacs

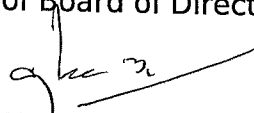
Sl. No.	Particulars	As at 30-09-2020	As at 31-03-2020
I.	ASSETS		
	(1). Non-Current Assets		
	(a) Property, Plants and Equipments	36.28	39.20
	(b) Investment Property	63.42	64.62
	(c) Financial Assts		
	i). Investment	2,917.78	2,413.07
	ii). Others	350.00	250.00
	(2). Current Assets		
	(a). Inventories	25.71	25.71
	(b). Financial Assts		
	i). Cash and Cash Equivalents	2,716.10	2,743.55
	ii). Loans	480.00	525.00
	(c). Current Tax Assets (Net)	62.52	118.15
	(d). Other Current Assets	169.04	117.05
	Total - Assets	6,820.85	6,296.35
II.	EQUITY AND LIABILITIES		
	(1). Equity		
	(a). Share Capital	371.35	371.35
	(b). Other Equity	6,005.30	5,488.93
	(2). Non Current Liabilities		
	(a). Long Term Provisions	21.10	21.10
	(3). Current Liabilities		
	(a). Financial Liabilities		
	i). Trade Payables	39.00	38.13
	(b). Other Current Liabilities	361.72	343.15
	(c). Provisions	22.38	33.69
	Total - Equity and Liabilities	6,820.85	6,296.35

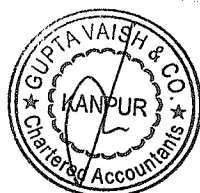
NOTES :

1. 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 10th November, 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.

For and on behalf of Board of Directors

Place : Kanpur
Dated : November 10th, 2020.


ASHOK GUPTA
 Managing Director
 (DIN NO.00135288)



9/10

JAYKAY ENTERPRISES LIMITED**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020**

	2020-2021 (April-Sep-20)	2019-2020 (April-Sep-19)
	₹	₹
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax and exceptional items as per Profit & Loss Account	3,93,07,509	19,68,119
Adjusted for		
Adjustment of Capital Reserve	(1,37,24,958)	(70,13,823)
Depreciation	4,25,949	4,87,115
Interest	11,441	51
Interest Received	(1,37,86,525)	(1,70,98,027)
Dividend Income	(1,79,597)	(5,28,237)
Loss/Assets Written Off	-	-
OCI Adjustment	(44,950)	1,61,669
Provisions / Balances written back	(4,82,719)	-
Profit on sale of Investment (Net)	-	(3,000)
Operating Profit/(Loss) before Working Capital Changes	<u>1,15,26,150</u>	<u>(2,20,26,133)</u>
Adjusted for		
(Increase)/Decrease in Loans & Advances	32,73,774	2,70,30,442
Increase/(Decrease) in Trade Payables & Other Liabilities	<u>12,95,225</u>	<u>1,74,99,278</u>
Cash Generated from Operations	1,60,95,149	2,25,03,587
Refund /(Income Tax Payment)	<u>63,11,975</u>	<u>(7,60,833)</u>
Net Cash Used in Operating Activities	<u>2,24,07,124</u>	<u>2,17,42,754</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Fixed Assets	(13,500)	(26,500)
Investment in Associates Company	-	-
Adjustment/Movement in Investment	(2,43,71,589)	60,95,217
Sale of Investments (Net)	-	3,600
Interest Income	90,64,267	64,86,598
Dividend Income	<u>1,79,597</u>	<u>5,28,237</u>
Net Cash From Investing Activities	<u>(1,51,41,225)</u>	<u>1,30,87,152</u>
C. CASH FLOW USED IN FINANCING ACTIVITIES		
Interest Paid	<u>(11,441)</u>	<u>(51)</u>
Net Cash Used In Financing Activities	<u>(11,441)</u>	<u>(51)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	72,54,458	3,48,29,855
Opening Balance of Cash and Cash Equivalents	29,93,55,884	23,86,80,414
Closing Balance of Cash and Cash Equivalents	30,66,10,342	27,35,10,269

Notes :

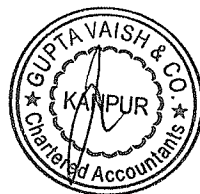
1. Cash and cash equivalents consist of cheques, stamps in hand, balances with banks and deposits with original maturity of upto three months.

2. Reconciliation of cash and cash equivalent :
Cash and cash equivalent as per Note No.6

41,26,715

1,32,81,546

Place : Kanpur
Dated : November 10th, 2020.



For and on behalf of Board of Directors

(Signature)
ASHOK GUPTA
Managing Director
(DIN NO.00135288)

10/10