



JAY KAILASH NAMKEEN LIMITED

CIN: U15549GJ2021PLC123708

REGISTERED OFFICE: PLOT NO. 06, GROUND FLOOR, VIVEKANAND MAIN ROAD, OPP. RMC GARDEN, RAJKOT - 360001, GUJARAT

FACTORY: SURVEY NO. 168/5, KUVADAVA ROAD, MAGHARVADA, RAJKOT - 360023, GUJARAT

E-MAIL: info@jaykailashnamkeen.com

Website:

www.jaykailashnamkeen.com

Phone: +91 94262 02099

November 14, 2025

To,
The Manager (Listing Department)
BSE Limited,
1st Floor, New Trading Ring,
P.J. Tower, Dalal Street, Fort,
Mumbai - 400 001.

Sub: Outcome of Board Meeting of JAY KAILASH NAMKEEN LIMITED held on
Friday, November 14, 2025

Ref: BSE Scrip Code: 544160

Dear Sir/Madam,

With reference to the above captioned subject and in Compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the meeting of the Board of Directors of the Company held on **Friday, November 14, 2025** at the Registered Office of the Company and the following matters *inter alia* have been considered, approved and taken on record by the Board of Directors:

1. Unaudited Standalone Financial Results along with Limited Review Report thereon for the Half Year ended on September 30, 2025.
2. Disclosure as per regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached herewith.

The Board Meeting commenced at 07:00 p.m. (IST) and concluded at 08:00 p.m. (IST).

You are requested to take the above on your record and update the same.

Thanking you

For, JAY KAILASH NAMKEEN LIMITED

NEEL PUJARA

Managing Director

DIN: 09221477

Encl: As Above

Independent Auditors' Review Report on Unaudited Half-Yearly Financial Results of Jay Kailash Namkeen Limited Pursuant to Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors of
Jay Kailash Namkeen Limited

1. We have reviewed the accompanying statement of unaudited financial results of Jay Kailash Namkeen Limited for the half year ended 30th September 2025, ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 33 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 of unaudited 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. For the same we have relied upon the management representation provided by the Board of Directors regarding Stock valuation, movements of goods during procurement, production and sales and Contra confirmations.

For K.P. Parekh & Co.
Chartered Accountants
FRN - 0133654W



Kalpesh Parekh
(Partner)

Membership No.: 145203

UDIN: 25145203BMOKMQ5913



Jay Kailash Namkeen Limited
Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot -
360001, Gujarat
[CIN: U15549GJ2021PLC123708]

Balance Sheet As At 30th September, 2025

| | | (Rupees in lakhs) | |
|---|----------------------------------|--------------------------------|--|
| Particulars | 30-09-25 (Rs.) (Unaudited) | 31-03-25 (Rs.) (Audited) | |
| I EQUITY AND LIABILITIES | | | |
| (i) Shareholders' Funds | | | |
| (a) Share Capital | 499.69 | 499.69 | |
| (b) Reserves & Surplus | 1,434.63 | 1,350.09 | |
| (ii) Non current Liabilities | | | |
| (a) Secured Loan | 464.43 | 491.51 | |
| (b) Deferred Tax Liabilities | (5.66) | (6.77) | |
| (c) Other Non Current Liabilities | 384.96 | 268.57 | |
| (iii) Current Liabilities | | | |
| (a) Short Term Borrowings | 535.27 | 576.42 | |
| (a) Sundry Payables | | | |
| (i) Outstanding dues of MSMEs | 103.26 | 27.64 | |
| (ii) other than MSMEs | 111.25 | 26.79 | |
| (b) Other Current Liabilities | 160.39 | 101.32 | |
| (c) Short Term Provision | | | |
| Total Equity & Liabilities... | 3,688.22 | 3,335.26 | |
| II ASSETS | | | |
| (i) Non-Current Assets | | | |
| (a) Property, Plant and Equipment and Intangible Assets | | | |
| (i) Tangible Assets | 571.32 | 612.20 | |
| (ii) Capital Work-in-Progress | 14.65 | 14.65 | |
| (b) Other Non-current Assets | | | |
| (c) Deferred Tax Assets | | | |
| (d) Long Term Loans and Advances | 755.87 | 755.87 | |
| (ii) Current Assets | | | |
| (a) Inventories | 365.70 | 799.32 | |
| (b) Investments | | | |
| (c) Sundry Receivables | 1,210.10 | 397.49 | |
| (d) Loan & Advances (Assets) | | | |
| (e) Cash and Cash Equivalents | 523.84 | 528.53 | |
| (f) Other Current Assets | 246.74 | 227.20 | |
| Total Assets... | 3,688.22 | 3,335.26 | |



For Jay Kailash Namkeen Limited

Neel Pujara

Neel Pujara

(Managing Director)

DIN:09221477

Place : Rajkot
Date : 14-11-2025

Place : Rajkot
Date : 14-11-2025



Jay Kailash Namkeen Limited
Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot -
360001, Gujarat
[CIN: U15549GJ2021PLC123708]

Balance Sheet As At 30th September, 2025

| Particulars | | For Half Year Ended | | For year ending on |
|--|------------|----------------------|----------------------|--------------------|
| | | 30-09-25 | 30-09-24 | 31-03-25 |
| | | (Rs.) (Unaudited) | (Rs.) (Unaudited) | (Rs.) (Audited) |
| I. <u>Revenue From Operations</u> | | 991.63 | 880.58 | 1,502.42 |
| II. <u>Other Incomes</u> | | 0.00 | 0.00 | 0.00 |
| III. Total Revenue | (I+II) | 991.63 | 880.58 | 1,502.42 |
| IV. <u>Expenses:</u> | | | | |
| <u>Purchases</u> | | 277.50 | 1,007.15 | 1,502.47 |
| <u>Changes in Inventories</u> | | 433.62 | (410.27) | (606.33) |
| <u>Employee Benefit Expenses</u> | | 26.92 | 38.53 | 75.01 |
| <u>Finance Costs</u> | | 59.50 | 61.39 | 125.82 |
| <u>Depreciation & Amortization Expenses</u> | | 44.75 | 41.22 | 95.84 |
| <u>Other Expenses</u> | | 32.97 | 61.16 | 155.38 |
| | | 875.26 | 799.18 | 1,348.19 |
| V. Profit before Prior Period, Exceptional and Extraordinary Items and Tax | (III-IV) | 116.37 | 81.40 | 154.23 |
| VI. <u>Prior Period Items (Net)</u> | | 0.00 | 0.00 | 0.00 |
| VII. Profit before Exceptional and Extraordinary Items and Tax | (V-VI) | 116.37 | 81.40 | 154.23 |
| VIII. <u>Exceptional Items</u> | | 0.00 | 0.00 | 0.00 |
| IX. Profit before Extraordinary Items and Tax | (VII-VIII) | 116.37 | 81.40 | 154.23 |
| X. <u>Extraordinary Items</u> | | 0.00 | 0.00 | 0.00 |
| XI. Profit before Tax | (IX-X) | 116.37 | 81.40 | 154.23 |
| XII. <u>Tax Expense:</u> | | | | |
| <u>Current Tax</u> | | 30.31 | 20.49 | 38.82 |
| <u>Deferred Tax</u> | | 1.12 | 0.00 | (6.08) |
| XIII. Profit/(Loss) for the period from Continuing Operations | (XI-XII) | 84.94 | 60.91 | 121.49 |
| XIV. <u>Profit/(Loss) from Discontinuing Operations</u> | | 0.00 | 0.00 | 0.00 |
| XV. <u>Tax Expense of Discontinuing Operations</u> | | 0.00 | 0.00 | 0.00 |
| XVI. Profit/(Loss) for the period from Discontinuing Operations (After Tax) | (XIV-XV) | 0.00 | 0.00 | 0.00 |
| XVII. Profit/(Loss) for the period | (XIII+XVI) | 84.94 | 60.91 | 121.49 |
| XVIII. <u>Earnings per Equity Share:</u> | | | | |
| (1) <u>Basic Earnings per share of Rs. 10</u> | | 1.70 | 1.22 | 2.43 |
| (2) <u>Diluted Earning per share of Rs. 10</u> | | 1.70 | 1.22 | 2.43 |



For Jay Kailash Namkeen Limited

Neel Pujara

Neel Pujara
(Managing Director)
DIN:09221477

Place: Rajkot
Date: 14-11-2025

Place: Rajkot
Date: 14-11-2025



Jay Kailash Namkeen Limited

Deeva House, Fourth Floor, Diwanpara 11/12 Corner, Rajkot -

360001, Gujarat

[CIN: U15549GJ2021PLC123708]

Balance Sheet As At 30th September, 2025

(Rupees in lakhs)

| Particulars | 30th September, 2025 (Unaudited) | 31st March, 2025 (Audited) |
|---|--|----------------------------------|
| Cash flow from operating activities | | |
| Profit/(loss) before tax | | |
| Non-cash adjustments to reconcile profit before tax to net cash flows | 116.37 | 154.23 |
| Depreciation | 44.74 | 95.84 |
| Finance Cost | 59.50 | 125.82 |
| Operating profit/(loss) before working capital changes | 220.61 | 375.89 |
| Movements in working capital: | | |
| Increase/(decrease) in short term borrowings | -76.54 | 219.12 |
| Increase/(decrease) in trade payables | 160.08 | -63.65 |
| Increase/(decrease) in other current liabilities | 59.07 | 35.13 |
| Decrease/(increase) in Inventories | 433.62 | -606.33 |
| Decrease/(increase) in trade receivables | -812.61 | -363.99 |
| Cash generated from Operations | 25.20 | 219.48 |
| Cash generated from Operations | 9.43 | (184.35) |
| Direct taxes paid | 30.31 | 38.82 |
| Net Cash from Operating Activities (A) | (20.88) | (223.17) |
| Cash flows from investing activities | | |
| Sale/(Purchase) of Fixed Assets | -3.84 | -586.96 |
| Decrease/(increase) in loans and advances | 0.00 | -239.01 |
| Net cash flow from/(used in) investing activities (B) | (3.84) | (825.97) |
| Cash flow from financing activities | | |
| Increase in share capital | 0.00 | 163.36 |
| Increase in Security Premium | -0.40 | 948.65 |
| Loan taken | 89.31 | 277.65 |
| Finance Cost | -59.50 | -125.82 |
| Net cash flow from/(used in) financing activities (C) | 29.41 | 1,263.84 |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | 4.69 | 214.70 |
| Cash and cash equivalents at the beginning of the year | 528.53 | 313.83 |
| Cash and cash equivalents at the end of the year | 523.84 | 528.53 |
| Net increase/(decrease) in cash and cash equivalents | 4.69 | 214.70 |

See accompanying annexures forming part of the financial statement

For Jay Kailash Namkeen Limited

Neel Pujara

Neel Pujara
(Managing Director)

DIN:09221477

Place : Rajkot
Date : 14-11-2025



Place : Rajkot
Date : 14-11-2025

Related Party Transaction Details

[illegible]