

November 14, 2025

To,
The General Manager
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code – 544514

Dear Sir/Mam,

Sub.: Outcome of Board Meeting

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

In continuation of our intimation dated November 10, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today, November 14, 2025, has:

1. Approved the Unaudited Standalone Financial Results of the Company for the half year ended September 30, 2025
2. Taken note that the Statutory Auditors have carried out a Limited Review of the aforementioned financial results, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Accordingly, please find enclosed herewith a copy of the Unaudited Financial Results along with Limited Review Report of the Company for the Half Year ended on September 30, 2025.

The Board Meeting commenced at 6:00 PM and concluded at 7:40 PM.

We request you to kindly take the above information on record.

Thanking you,
For Jay Ambe Supermarkets Limited

Jignesh Amratbhai Patel
Managing Director
DIN: 08049321



Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results for the half year ended 30th September, 2025 of the Jay Ambe Supermarkets Limited Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,

The Board of Directors,
Jay Ambe Supermarkets Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Jay Ambe Supermarkets Limited ("the Company") for the half-year ended 30th September 2025 which include Standalone Financial Results, Statement of Standalone Assets and Liabilities, Statement of Standalone Cash flows for the half-year ended 30th September, 2025. This Statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations, 2015"), as amended, read with SEBI circulars issued from time to time.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the accounting standard 25 "Interim Financial Reporting" (AS-25), 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 Statement based on our review.

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 from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedure 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.

A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial 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 Companies Act, 2013 and consequently does not enable us to obtain assurance that we would



became aware of all significant matters the 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.

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 recognition and measurement principles laid down in the applicable Accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed 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 and material misstatement.

For, P K N & CO.
Chartered Accountants
FRN: 137148W



CA Pratik Kaneria
Partner
Membership No.: 154995
UDIN: 25154995BMJBAB9518

Place: Ahmedabad
Date: 14th November, 2025



JAY AMBE SUPERMARKETS LIMITED		
Unaudited Standalone Statement of Assets and Liabilities as at September 30, 2025		
INR in Lakhs unless other wise stated		
Particulars	As at 30.09-2025 (unaudited)	As at 31.03.2025 (audited)
I EQUITY AND LIABILITIES		
1 <u>Shareholder's Funds:</u>		
(a) Share capital	888.00	651.52
(b) Reserves and surplus	2238.61	705.55
Total Equity	3126.60	1357.06
2 Share Application money pending allotment	-	-
3 <u>Non-current Liabilities</u>		
(a) Long-term borrowing	27.57	0.00
(b) Deferred tax liabilities (Net)	11.97	12.50
(c) Other Non-Current Liabilities	11.00	11.00
(d) Long Term Provisions	27.78	19.10
4 <u>Current Liabilities</u>		
(a) Short-term borrowings	846.82	870.54
(b) Trade payable	308.76	282.39
(c) Other current liabilities	49.89	9.71
(d) Short-term provisions	153.41	115.54
Total Equity and Liabilities	4563.81	2677.84
II ASSETS		
1 <u>Non-Current Assets</u>		
(a) <u>Fixed Assets</u>		
(i) Tangible assets (Net block)	511.36	357.96
(ii) Capital Work-in-Progress	-	-
(iii) Intangible Assets	0.08	0.00
Total (i+ ii+ iii)	511.45	357.96
(b) Non-current investments	34.67	32.45
(b) Deferred Tax Assets		
(c) Long-term loans and advances	87.49	82.09
(d) Other non-current assets	-	43.50
2 <u>Current Assets</u>		
(a) Inventories	2340.95	1895.46
(b) Trade receivable	164.29	149.23
(c) Cash and Bank Equivalents	851.34	37.13
(d) Short-term loans and advances	517.93	51.13
(e) Other current assets	55.69	28.89
Total Assets	4563.81	2677.84

Significant Accounting Policy
Other Disclosures
As per our report of even date

For: JAY AMBE SUPERMARKETS LIMITED

JIGNESH A. PATEL
CHAIRMAN AND MANAGING DIRECTOR
DIN: 08049321



Place : AHMEDABAD
Date: 14th November, 2025

JAY AMBE SUPERMARKETS LIMITED

Registered Office: A001, Shubh Vivid, Por-Kudasan,
Village: Kudasan, Gandhinagar. Gujarat, India 382421

GST No. : 24AAFCJ0184Q1Z8

CIN : U74999GJ2020PLC118385

+91 63580 27674
info@citysquaremart.com
www.citysquaremart.com

JAY AMBE SUPERMARKETS LIMITED
Unaudited Financial Results (Standalone) for the half year ended on September 30, 2025
INR in Lakhs unless other wise stated

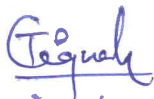
Sr. No.	Particulars	Half year ended			Year Ended	
		30.09.2025 (unaudited)	31.03.2025 (audited)	30.09.2024 (audited)	31.03.2025 (audited)	31.03.2024 (audited)
I.	Revenue From Operation	3056.44	2912.63	1822.64	4735.28	3338.68
II.	Other Income	2.60	2.42	2.30	4.72	2.61
III.	Total Revenue (I + II)	3059.03	2915.05	1824.95	4740.00	3341.29
IV.	Expenses :					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of Stock in Trade	2834.32	2372.43	1662.86	4035.29	2593.38
	Changes in Inventories of Stock-in-Trade	(445.49)	(134.81)	(407.03)	(541.85)	(212.29)
	Employee Benefits Expenses	132.15	138.66	95.20	233.86	209.73
	Finance Costs	44.45	30.72	41.20	71.92	62.51
	Depreciation & Amortization Expense	21.56	17.13	15.54	32.67	30.02
	Other Expenses	267.59	282.94	243.59	526.53	441.69
	Total Expenses (IV)	2854.57	2707.07	1651.36	4358.42	3125.05
V.	Profit before Exceptional and Extraordinary items and Tax	204.46	207.99	173.59	381.58	216.24
VI.	<u>Excpetional Items :-</u>	-	-	-	-	-
VII.	Profit before Extraordinary Items and Tax (V-VI)	204.46	207.99	173.59	381.58	216.24
VIII.	Extraordinary items	-	-	-	-	-
IX.	Profit Before Tax (VII-VIII)	204.46	207.99	173.59	381.58	216.24
X.	<u>Tax Expenses :-</u>					
	(1) Current Tax and any Excess or Short Provisions of earlier years	53.69	57.20	47.51	104.70	57.20
	(2) Mat Credit	-	-	-	-	-
	(3) Deferred Tax	(0.53)	2.79	(1.29)	1.50	2.44
XI.	Profit / (Loss) from the year from Continuing Operations	151.30	148.00	127.37	275.37	156.60
XII.	Profit / (Loss) from the year from Discontinuing Operations	-	-	-	-	-
XIII.	Tax Expenses of Discontinuing Operations	-	-	-	-	-
XIV.	Net Profit / (Loss) from Discontinuing Operations (XII-XIII)	-	-	-	-	-
XV.	Profit / (Loss) For the Period (XI + XIV)	151.30	148.00	127.37	275.37	156.60
XVI.	Paid up Equity Share capital (Face Value of Rs. 10/- per share)	888.00	651.52	200.00	651.52	200.00
XVII.	Reserve excludng Revaluation Reserve as per Balance Sheet	2238.61	705.55	682.68	705.55	583.98
XVIII.	Earnings per Equity Share					
	(1) Basic	6.44	4.64	2.12	4.32	2.65
	(2) Diluted	6.44	4.64	2.12	4.32	2.65

Significant Accounting Policy

Other Disclosures

As per our report of even date

For: JAY AMBE SUPERMARKETS LIMITED


JIGNESH A. PATEL
CHAIRMAN AND MANAGING DIRECTOR
DIN: 08049321


Place : AHMEDABAD

Date: 14th November, 2025

JAY AMBE SUPERMARKETS LIMITED

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 info@citysquaremart.com

 www.citysquaremart.com


JAY AMBE SUPERMARKETS LIMITED					
Unaudited Statement of Cashflow Statement for the half year ended September 30, 2025					
INR in Lakhs unless other wise stated					
Cash Flow Statement		Half year ended on 30.09.2025 (unaudited)		Year ended on 31.03.2025 (audited)	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Profit Before Tax		204.46		381.58
	Adjustments for:				
	Depreciation	21.56		32.67	
	Deferred Revenue Expenditure	-		-	
	(Profit)/loss on sale of Assets	-		-	
	Other Adjustments	-		(30.96)	
	Interest & Finance Charges	44.45		71.92	
	Interest Income	(2.46)		(4.72)	
	Dividend Income	-	63.54	-	68.91
	Operating Profit before Working Capital Changes		268.01		450.48
	Adjustments for:				
	Change in Long Term Loans and Advances	(5.40)		(15.91)	
	Change in Non Current Assets	43.50		(42.22)	
	Change in Inventories	(445.49)		(541.85)	
	Change in Trade Receivables (Current)	(15.06)		91.11	
	Change in Short Term Loans and Advances	(466.80)		(22.89)	
	Change in Other Current Assets	(26.80)		(6.96)	
	Change in Trade Payable (Non Current)	-		-	
	Change in Trade Payables (Current)	26.37		(197.42)	
	Change in Short Term Provisions	4.78		7.62	
	Change in Long Term Provisions	8.68		19.10	
	Change in Other Non Current Liabilities	-		-	
	Change in Other Current Liabilities	40.18		2.71	
	Increase/(Decrease) in Payables		(836.03)		(706.71)
	Cash generated from operations		(568.03)		(256.23)
	Income Tax paid & Others Adjustments		(20.60)		(61.46)
	Net Cash flow from Operating activities		(588.62)		(317.69)
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets	(175.04)		(106.39)	
	Investments	(2.22)		(4.25)	
	Interest Income	2.46		4.72	
	Net Cash used in Investing activities		(174.80)		(105.91)
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds/(Repayments) from Short term Borrowings	(23.72)		18.56	
	Proceeds/(Repayments) from Long term Borrowings	27.57		(4.38)	
	Proceeds from Equity Capital & Premium Increase	1,618.24		340.00	
	Application Money Received	-		-	
	Other Adjustments & Increase in Advances	-		-	
	Interest paid	(44.45)		(71.92)	
	Net Cash used in financing activities		1,577.64		282.26
	Net increase in cash & Cash Equivalents		814.21		(141.34)
	Cash and Cash equivalents as at 01.04.2025		37.13		178.47
	Cash and Cash equivalents as at 31.09.2025		851.34		37.13


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	As at 30.09-2025 (unaudited)	As at 31.03.2025 (audited)
Cash & Cash Equivalents		
Cash in Hand	5.86	32.66
Cash at Bank & Fixed Deposit	845.49	4.47
Cash & Cash equivalents as stated	851.34	37.13

For: JAY AMBE SUPERMARKETS LIMITED

JIGNESH A. PATEL
CHAIRMAN AND MANAGING DIRECTOR
DIN: 08049321

Place : AHMEDABAD
Date: 14th November, 2025



JAY AMBE SUPERMARKETS LIMITED

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P K N & CO
CHARTERED ACCOUNTANTS

To,
The Board of Directors
Jay Ambe Supermarkets Limited

We, the statutory auditors of Jay Ambe Supermarkets Limited having registered office at A001, Shubh Vivid, Por Kudasan, Village- Kudasan, Gandhinagar, Gujarat, India, 382421 have verified the books of accounts of the Company and other relevant records produced before us. Based on such verification and according to information and explanations given to us, we confirm that the company has incurred the following expenditure from the utilization of issue proceeds.

(Rupees in Lakhs)

Sr. No.	Objects as disclosed in the Offer Document	Amount disclosed in the Offer document	Actual Utilized Amount upto 30.09.2025	Unutilized Amount as on 30.09.2025
1	Purchase of existing store of the company located at Nana Chiloda, Ahmedabad	425.00	424.61	0.39
2	Purchase of fit-outs for Three (3) new stores	463.32	34.03	429.29
3	To Meet Working Capital Requirements	450.00	450.00	0.00
4	General Corporate Purpose	275.00	0.00	275.00
5	Public Issue Expenses	231.22	226.30	4.92
Total		1844.54	1134.94	709.6

This Certificate is intended for your information or to be provided to any entity or Regulatory Authority in connection with the utilization of issue proceeds and is not to be used, referred to or distributed for any other purpose without our written consent.

For, P K N & CO.
(Chartered Accountants)
FRN: 137148W



CA Pratik Kaneria
Partner
Membership No.: 154995

Place: Ahmedabad
Date: 14th November 2025
UDIN: 25154995BMJBAC1629

