



R. A. KILA & CO.

CHARTERED ACCOUNTANTS

51, 2nd Floor, Mandir Wali Gali, Yusuf Sarai, New Delhi-110016

Phone : 011-26160724 Mob.: 9899106328

E-mail : info@cakila.com Website : www.cakila.com

GST No. 07AAEFR0246D1ZN

Independent Auditors' Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of JUNGLE CAMPS INDIA LIMITED

Opinion

We have audited the accompanying standalone annual financial results of **JUNGLE CAMPS INDIA LIMITED** ('the company') for the half year and year ended March 31, 2025 ("Standalone Annual Financial results") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

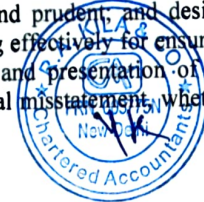
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these standalone annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Branch Office : Near White Clock Tower, P.O. Churu (Rajasthan) - 331 001.

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In preparing the standalone annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

For R. A. KILA & CO.

Chartered Accountants

Firm Registration No.: 003775N

YOGESH SARAWAGI

Partner

Membership No. 533933

Place : New Delhi

Date : 15-05-2025

UDIN: 25533933BMMNAV4164

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Jungle Camps India Limited

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED MARCH 31, 2025 AND YEAR ENDED MARCH 31, 2025

(₹ in Lakhs)

Sr. No.	Particulars	Half Year Ended, March 31, 2025	Year Ended, March 31, 2025
		Unaudited	Audited
1	Income		
	(a) Revenue from Operations	706.94	1,020.30
	(b) Other Income	56.82	60.39
	Total Income	763.76	1,080.69
2	Expenses		
	(a) Grocery and Kitchen Expenses	113.65	170.92
	(b) Jungle Safari and Pickup Expenses	34.87	70.00
	(c) Finance Cost	4.20	18.86
	(d) Depreciation and Amortisation Expenses	30.19	59.16
	(e) Employee Benefit Expenses	123.68	216.44
	(f) Other Expenses	169.54	296.97
	Total Expenses	476.13	832.35
3	Profit/ (Loss) before Exceptional items and Taxes	287.63	248.34
4	Exceptional Items -Income /Expenses (net)	-	-
5	Profit/ (Loss) for the period/ year before Taxes	287.63	248.34
6	Tax Expenses		
	Current Tax	52.16	52.16
	Deferred Tax Expense	0.86	8.06
	Total Tax Expense	53.02	60.22
7	Profit/ (Loss) for the period/ year after Taxes	234.61	188.13
8	Paid up Equity Share Capital (Face Value of ₹/- 10 each)	15,498,472	15,498,472
9	Earning per Share (Face Value of ₹/- 10 each)		
	(a) Basic (₹)	1.88	1.54
	(b) Diluted (₹)	1.88	1.54

For and of behalf of the Board of
Jungle Camps India Limited

Place: New Delhi
Date: May 15, 2025




Gajendra Singh
Managing Director
DIN:00372112


Ajay Singh
Director & CFO
DIN:09278260

10. Additional Disclosures as per Regulations 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016

S.no.	Ratios	Half Year Ended March 31, 2025	Year Ended March 31, 2025
(i)	Debt-Equity Ratio	0.08	0.08
(ii)	Debt Service Coverage Ratio	3.84	3.08
(iii)	Interest Service Coverage Ratio	90.15	36.88
(iv)	Current Ratio	10.30	10.30
(v)	Long term Debt to Working Capital	0.09	0.09
(vi)	Bad Debts to Accounts Recievable Ratio	-	-
(vii)	Current Liability Ratio	0.50	0.50
(viii)	Total Debts to Total Assets	0.07	0.07
(ix)	Debtors Turnover (in days)	5.37	4.90
(x)	Inventory Turnover (in days)	-	-
(xi)	Operating Margin (%)	0.41	0.26
(xii)	Net Profit After Tax	234.61	188.13
(xiii)	Net Profit Margin (%)	0.33	0.18
(xiv)	Net Worth	4,364.98	4,364.98
(xv)	Capital Redemption Reserve	-	-
(xvi)	Debenture Redemption Reserve	-	-

Notes: The following definitions have been considered

S.no.	Ratio	Formula
(i)	Debt-Equity Ratio	Total Debt / Total Equity
(ii)	Debt Service Coverage Ratio	Profit before exp items & tax+int exp+depreciation & amortisation/ Interest and Principal Repayment
(iii)	Interest Service Coverage Ratio	Profit before exp items & tax+interest exp+depreciation & amortisation/Interest Expenses
(iv)	Current Ratio	Current Assets/Current Liabilities
(v)	Long term Debt to Working Capital	Long term Debt/Working Capital
(vi)	Bad Debts to Accounts Recievable Ratio	Bad Debts/Average Trade Receivable
(vii)	Current Liability Ratio	Current Liabilities/Total Liabilities
(viii)	Total Debts to Total Assets	Total Debts/Total Assets
(ix)	Debtors Turnover (in days)	365/ Avg Trade Recievables Ratio
(x)	Inventory Turnover (in days)	365/ Avg Inventory Turnover Ratio
(xi)	Operating Margin (%)	Operating profit - Other income /Revenue from operation
(xii)	Net Profit Margin (%)	Net Profit after tax (including exceptional item)/Revenue from operation



Notes:

1. The above standalone financial results have been reviewed by the Audit Committee and are approved by the Board of Directors at their meeting held on 15th May 2025. The statutory auditors have carried out limited review of the standalone financial results for the Half year ended 31st March 2025 and Year ended 31st March 2025.
2. The above standalone financial results have been prepared in accordance with guidelines issued by Securities and Exchange Board of India ('SEBI') and the Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the Act') read with Rule 3 to the Companies (Indian Accounting Standards) Rules, 2015.
3. During the year Jungle Camps India Limited ('the company') acquired 5288 shares from another shareholder in its subsidiary company "Versa Industries Private Limited" thereby increasing its holding from 50.27% to 51%.
4. During the year a new company "Jungle Camps India (Kolar) Private Limited" was incorporated as wholly owned subsidiary of Jungle Camps India Limited with expand its operations near Ratapani Tiger Reserve, near Bhopal, Madhya Pradesh.
5. During the previous year ended 31st March 2025, the company has elected to adopt the New Tax Regime considering the recent management estimation of taxable profit in future. Upon adoption of New Tax Regime the MAT credit balance (which is not eligible to be carries forward in terms of the New Tax Regime) of ₹ 3.57 Lakhs has been written off. Under the New Tax Regime Section 115BBA of the Income Tax Act 1961, a company can elect to switch to lower tax rate of 22% plus applicable surcharge and cess against 25% plus surcharge and cess in existing regime.
6. There are no reportable Segments under Accounting Standard (AS) 17- Segment Reporting, as the company is operating only in the hospitality Service segment, therefore disclosures of segment wise information are not applicable.
7. During the year ended 31st March, 2025, following changes in Management took place:

<u>S. No.</u>	<u>Name</u>	<u>Designation</u>	<u>Appointment/ Cessation</u>	<u>Date of Appointment / Cessation</u>
1	Tarun Khanna	Independent Director	Appointment	26-Apr-24
2	Shailendra Singh	Independent Director	Appointment	26-Apr-24
3	Gajendra Singh	Chairman & Non Executive Director	Appointment	29-Apr-24
4	Richa Sharma	Company Secretary	Appointment	29-Apr-24
5	Ajay Singh	Chief Financial Officer	Appointment	01-May-24
6	Yashowardhan Rathore	Managing Director	Appointment	01-May-24
7	Laxmi Rathore	Executive Director	Cessation	29-May-24
8	Maansi Khangarot	Independent Director	Appointment	13-Jun-24
9	Richa Sharma	Company Secretary	Cessation	01-Jul-24
10	Laxmi Rathore	Executive Director	Appointment	03-Jul-24
11	Parul Shekhawat	Company Secretary	Appointment	13-Jul-24
12	Gajendra Singh	Managing Director	Appointment	15-Jul-24
13	Yashowardhan Rathore	Whole time Director	Appointment	15-Jul-24
14	Ashok Kumar Mittal	Independent Director	Appointment	22-Jul-24
15	Laxmi Rathore	Non Executive Director	Appointment	30-Sep-24
16	Arjun Singh Rathore	Independent Director	Appointment	22-Nov-24
17	Maansi Khangarot	Independent Director	Cessation	23-Nov-24
18	Parul Shekhawat	Company Secretary	Cessation	17-Mar-25

8. Subsequent to the period ended 31st March, 2025, following changes in Management took place:

<u>S. No.</u>	<u>Name</u>	<u>Designation</u>	<u>Appointment/ Cessation</u>	<u>Date of Appointment / Cessation</u>
1	Arjun Singh Rathore	Independent Director	Cessation	09-Apr-25
2	Rakesh Kumar Soni	Independent Director	Appointment	08-Apr-25
3	Mukesh Kumar Dukia	Independent Director	Appointment	08-Apr-25
4	Amit Kumar Kaushik	Independent Director	Appointment	08-Apr-25

9. The above standalone financial results of the company are available on the Company's website www.junglecampsindia.com and also on www.bseindia.com.



Place: New Delhi
Date: May 15, 2025

**For and of behalf of the Board of
Jungle Camps India Limited**

Gajendra Singh
Gajendra Singh
Managing Director
DIN:00372112

Ajay Singh
Ajay Singh
Director & CFO
DIN:09278260

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10. STANDALONE BALANCE SHEET AS AT MARCH 31, 2025

(₹ in Lakhs)

Particulars	As At 31.03.2025
I. EQUITY AND LIABILITIES	
(1) Shareholders' Funds	
(a) Share Capital	1,549.85
(b) Reserves and Surplus	2,815.13
(2) Share application money pending allotment	-
(3) Non-Current Liabilities	
(a) Long-term borrowings	238.01
(b) Deferred tax liabilities (Net)	34.37
(c) Other Long term liabilities	-
(d) Long-term provisions	15.85
(4) Current Liabilities	
(a) Short-term borrowings	127.25
(b) Trade payables	-
(i) total outstanding dues of micro enterprises and small enterprises	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	59.84
(c) Other current liabilities	96.60
(d) Short-term provisions	2.10
Total	4,938.99
II. ASSETS	
(1) Non-current assets	
(a) Property, Plant and Equipment And Intangible Assets	
(i) Tangible assets	665.62
(ii) Intangible assets	-
(iii) Capital work-in-progress	686.00
(iv) Intangible assets under development	-
(b) Non-current investments	637.78
(c) Long term loans and advances	-
(d) Other non-current assets	6.90
(e) Deferred Tax assets (Net)	-
(2) Current assets	
(a) Current investments	-
(b) Inventories	-
(c) Trade receivables	12.85
(d) Cash and cash equivalents	2,636.64
(e) Short-term loans and advances	186.60
(f) Other current assets	106.58
Total	4,938.99

For and of behalf of the Board of
 Jungle Camps India Limited



Place: New Delhi
 Date: May 15, 2025


Gajendra Singh
 Managing Director
 DIN:00372112


Ajay Singh
 Director & CFO
 DIN:09278260

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11. STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED MARCH 31, 2025 AND YEAR ENDED MARCH 31, 2025

(₹ in Lakhs)

Particulars	Half Year Ended 31.03.2025	Year Ended 31.03.2025
Cash Flow from Operating Activities		
Net Profit before taxes, and extraordinary items	287.63	248.34
Adjustment for Non Operative Income/ Expenditure:-		
Depreciation and Amortisation	30.19	59.16
Interest Income	(56.10)	(57.78)
Interest Paid on Borrowings	4.20	18.86
MAT Credit Entitlement Reversal	(3.57)	(3.57)
Tax adjusted from reserves	(4.88)	(4.97)
Provision for Gratuity & Other Benefits	(0.46)	(0.92)
Profit on Sale of Investments	-	(1.03)
Operating profit before working capital changes	257.02	258.09
Increase/(Decrease) in Trade Payables	25.08	16.55
Increase/(Decrease) in Other Liabilities	(74.59)	26.20
(Increase)/Decrease in Trade Receivables	(4.88)	1.66
(Increase)/Decrease in Short term advances	(31.22)	(167.64)
(Increase)/Decrease in other assets	(16.67)	(64.84)
(Increase)/Decrease in Other Non Current Assets	-	119.99
Cash generated from operations	154.72	190.02
Taxes (Paid)/Received (Net of TDS)	61.68	61.68
Net cash from Operating Activities	93.04	128.34
Cash flows from Investing Activities		
Purchase of Property, Plant Equipment's and Intangible Assets	(26.70)	(36.85)
Purchase/Sale of Investment(Net)	(55.02)	(47.85)
Expenditure of Capital Work in Progress	(73.00)	(624.44)
Profit on Sale of Investments	-	1.03
Interest received	56.10	57.78
Net cash from Investing Activities	(98.62)	(650.33)
Cash flows from Financing Activities		
Proceeds from issuance of share capital	408.64	470.64
Proceeds from Securities Premium	2,533.57	2,781.57
IPO Expenses	(305.10)	(337.54)
Share Issue Cost	(0.01)	(2.41)
Net Proceeds from Borrowings	(74.06)	172.42
Interest paid	(4.20)	(18.86)
Net cash used in Financing Activities	2,558.84	3,065.82
Net increase in cash and cash equivalents	2,553.26	2,543.83
Cash and cash equivalents at beginning of period	83.38	92.81
Cash and cash equivalents at end of period	2,636.64	2,636.64

For and of behalf of the Board of
Jungle Camps India Limited



Place: New Delhi
Date: May 15, 2025


Gajendra Singh
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