



R. A. KILA & CO.

CHARTERED ACCOUNTANTS

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GST No. 07AAEFR0246D1ZN

Independent Auditors' Review Report on Consolidated Financial Results for the quarter, half yearly as well as year-to-date results ended March 31, 2026 of the JUNGLE CAMPS INDIA LIMITED (Formerly Pench Jungle Resorts Pvt. Ltd.) 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
(Formerly Pench Jungle Resorts Pvt. Ltd.)**

Opinion

1. We have audited the accompanying Consolidated financial results ('the Statement') of **JUNGLE CAMPS INDIA LIMITED** (Formerly Pench Jungle Resorts Pvt. Ltd.) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter, half yearly as well as year-to-date ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial results:
 - a. Includes the financial results of the following entity:
 - i. Divine Enterprises Private Limited
 - ii. Versa Industries Private Limited
 - iii. Madhuvan Hospitality Private Limited
 - iv. Jungle Camps India (Kolar) Private Limited
 - b. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - c. gives 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 consolidated net profit and other financial information for the Group for the quarter, half yearly as well as year-to-date March 31, 2026.

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 Consolidated Financial Results" section of our report. We are independent of the Group 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 consolidated financial results 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.





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

These quarterly financial results, half yearly financial results as well as year-to-date Consolidated financial statements have been prepared on the basis of the Consolidated financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation of these consolidated 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 Group 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the management and the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated financial results, the Management and the respective Board of Directors of the companies are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results for the quarter, half yearly and year-to-date ended March 31, 2026 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 consolidated financial results.

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

- a. Identify and assess the risks of material misstatement of the consolidated 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.
- b. 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 Act. We are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial control with reference to financial results in place and the operating effectiveness of such controls.



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- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- d. 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 Group'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 Group to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- f. Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group, to express an opinion on the results. We are responsible for the direction, supervision performance of the audit of financial information of such entities included in the results.

Materiality:

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results

Communication with those charged with governance:

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.



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Emphasis of Matters:

We draw attention to Note No. 4 to the accompanying Consolidated Financial Results, which states that the Holding Company had acquired land situated at Village Shivrajpur, District Chhatarpur, Madhya Pradesh, near Panna Tiger Reserve, vide sale deed dated 16 October 2025, for a total consideration of ₹1,88,62,000 (including purchase consideration of ₹1,79,45,000 and stamp duty of ₹9,17,000) for the purpose of future development of a wildlife resort. During the mutation process, the Holding Company became aware that the title of the said land was disputed.

Accordingly, in order to safeguard its interests and recover the consideration paid, the Holding Company initiated legal proceedings against the sellers of the land. Pursuant to directions of the Hon'ble Court, the bank accounts of the sellers were debit frozen, consequent to which an amount of ₹1,34,00,000 has been recovered by the Holding Company against the aforesaid transaction. Further, pursuant to the directions of the Hon'ble Court, the sale deed has been cancelled.

The Company has also issued legal notices for recovery of the balance amount of ₹54,62,000 (including stamp duty of ₹9,17,000). As represented by the management, the notice period in respect thereof had not expired as at the reporting date and the matter is presently under legal process. The recoverability of the aforesaid balance amount is Contingent and dependent upon the outcome of the ongoing legal proceedings.

Based on management's assessment and considering the legal actions initiated by the Holding Company, the aforesaid balance amount has been recognized as recoverable and classified under current receivables in the accompanying Consolidated Financial Results.

The ultimate outcome of the said legal proceedings and the resultant recovery of the balance amount remain uncertain as at the reporting date.

Our opinion is not modified in respect of this matter.

For R. A. KILA & CO.

Chartered Accountants

Firm Registration No.: 003775N

YOGESH SARKAR V. S. S. I.

Partner

Membership No. 533933

Place : New Delhi

Date : 30-05-2026

UDIN: 26533933UMJFX06287

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Jungle Camps India Limited

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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER, HALF YEAR AND YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended,	Quarter Ended,	Half Year Ended,	Half Year Ended,	Year Ended,	Year Ended,
		March 31, 2026	December 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		Reviewed	Reviewed	Reviewed	Reviewed	Audited	Audited
1	Income						
	(a) Revenue from Operations	884.10	777.13	1,661.23	1,495.81	2,327.71	2,210.01
	(b) Other Income	38.03	27.64	65.67	63.66	138.05	71.08
	Total Income	922.13	804.77	1,726.90	1,559.47	2,465.76	2,281.09
2	Expenses						
	(a) Food & Beverages Consumed Expenses	112.67	124.03	236.70	208.47	360.28	314.62
	(b) Employee Benefit Expenses	170.29	168.30	338.59	252.85	582.81	464.09
	(c) Power and Fuel Expenses	29.61	29.54	59.15	56.60	117.38	129.87
	(d) Repair and Maintenance Expenses	18.92	16.11	35.03	56.93	72.27	102.12
	(e) Sales and Marketing Expenses	6.24	14.22	20.46	29.15	62.31	54.05
	(f) Commission Expenses	8.10	11.09	19.19	23.40	32.06	41.94
	(g) Rental Expense	19.34	21.38	40.72	25.59	66.34	49.97
	(h) Jungle Safari and Pickup-Drop Expenses	87.45	72.42	159.87	91.50	230.22	189.98
	(i) Finance Cost	2.02	1.72	3.74	10.19	6.97	32.07
	(j) Depreciation and Amortisation Expenses	39.52	39.02	78.54	73.66	151.97	143.92
	(k) Other Expenses	70.87	63.71	134.58	115.34	193.75	191.64
	Total Expenses	565.03	561.54	1,126.57	943.70	1,876.36	1,714.30
3	Profit/ (Loss) before Exceptional items and Taxes	357.10	243.23	600.33	615.77	589.40	566.80
4	Exceptional Items -Income /Expenses (net)	-	-	-	-	-	-
5	Profit/ (Loss) for the period/ year before Taxes	357.10	243.23	600.33	615.77	589.40	566.80
6	Tax Expenses						
	Current Tax	95.79	61.44	157.22	119.20	149.07	119.58
	Deferred Tax	17.01	-2.16	14.85	5.73	13.70	18.68
	MAT Credit Entitlement/(Reversal)	-4.65	-	-4.65	-	-4.65	-
	Total Tax Expense	117.44	59.28	176.72	124.94	167.42	138.27
7	Profit/ (Loss) for the period/ year after Taxes	239.66	183.95	423.61	490.83	421.98	428.53
8	Profit Share of Minority	11.49	9.16	20.66	38.02	16.78	23.35
9	Profit/ (Loss) for the period/ year after Taxes and Minority Interest	228.17	174.79	402.95	452.81	405.20	405.18
10	Paid up Equity Share Capital (Face Value of ₹/- 10 each)	1,54,98,472	1,54,98,472	1,54,98,472	1,54,98,472	1,54,98,472	1,54,98,472
11	Earning per Equity Share (Face Value of ₹/- 10 each)						
	(a) Basic (₹)	1.47	1.13	2.60	3.64	2.56	3.11
	(b) Diluted (₹)	1.47	1.13	2.60	3.64	2.56	3.11



Place: New Delhi
 Date: May 30, 2026

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

Gajendra Singh
 Managing Director
 DIN:00372112

Ajay Singh
 Director & CFO
 DIN:09278260



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

S.no.	Ratios	Quarter Ended March 31, 2026	Quarter Ended December 31, 2025	Half Year Ended March 31, 2026	Half Year Ended March 31, 2025	Year Ended March 31, 2026	Year Ended March 31, 2025
(i)	Debt-Equity Ratio	0.10	0.07	0.10	0.08	0.10	0.08
(ii)	Debt Service Coverage Ratio	20.56	3.52	18.30	4.07	10.55	2.56
(iii)	Interest Service Coverage Ratio	41.62	29.80	38.09	56.83	22.45	30.77
(iv)	Current Ratio	4.91	4.83	4.91	6.42	4.91	6.37
(v)	Long term Debt to Working Capital	0.22	0.14	0.22	0.09	0.22	0.09
(vi)	Bad Debts to Accounts Receivable Ratio	-	-	-	-	-	-
(vii)	Current Liability Ratio	0.47	0.59	0.47	0.59	0.47	0.59
(viii)	Total Debts to Total Assets	0.08	0.06	0.08	0.06	0.08	0.06
(ix)	Debtors Turnover (in days)	8.85	5.29	7.03	6.25	10.35	5.02
(x)	Inventory Turnover (in days)	-	-	-	-	-	-
(xi)	Operating Margin (%)	0.36	0.28	0.32	0.42	0.20	0.24
(xii)	Net Profit After Tax	239.66	183.95	423.61	490.83	421.98	428.53
(xiii)	Net Profit Margin (%)	0.27	0.24	0.25	0.33	0.18	0.19
(xiv)	Net Worth	5,493.92	5,259.59	5,493.92	5,088.72	5,493.92	5,088.72
(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	EBITDA/ Interest and Principal Repayment
(iii)	Interest Service Coverage Ratio	EBITDA/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 Receivable 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 Receivables 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 consolidated financial results have been reviewed by the Audit Committee and are approved by the Board of Directors at their meeting held on 30th May 2026. The statutory auditors have carried out limited review of the consolidated financial results for the Financial Period Ended 31st March 2026.
2. The Company has Voluntarily adopted the quarterly consolidated unaudited financial results for the quarter ended 31st March, 2026.
3. 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.
4. Jungle Camps India Limited had acquired land worth Rs.1.88 Crore at Village Shivrajpur, District Chhatarpur, Madhya Pradesh near Panna Tiger Reserve on 16th October 2025 for the purpose of future development of a wildlife resort at this land but during the mutation process company came to know that the title of the said land was disputed. Hence to safeguard the interest of the shareholders and recovery of consideration amount company had filled a legal case against the seller's of the land and the court had directed to banks of seller to debit freeze the accounts. The recoverability of the aforesaid amount is contingent upon the final outcome of the ongoing litigation. As on 31st March 2026 Rs. 1.34 Crore has been recovered and the balance amount has been recognised as recoverable and classified the same as a current receivable in the financial statements.



Place: New Delhi
Date: May 30, 2026

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


Gajendra Singh
Managing Director
DIN:00372112


Ajay Singh
Director & CFO
DIN:09278260



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5. CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(₹ in Lakhs)

Particulars	As At 31.03.2026	As At 31.03.2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,549.85	1,549.85
(b) Reserves and Surplus	3,944.08	3,538.87
(2) Share application money pending allotment		
(3) Minority Interest	368.44	351.66
(4) Non-Current Liabilities		
(a) Long-term borrowings	455.50	242.78
(b) Deferred tax liabilities (Net)	101.38	87.69
(c) Other Long term liabilities	-	-
(d) Long-term provisions	29.27	17.34
(5) Current Liabilities		
(a) Short-term borrowings	78.61	158.78
(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	87.00	98.96
(c) Other current liabilities	332.76	230.21
(d) Short-term provisions	30.24	20.62
Total	6,977.13	6,296.75
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment And Intangible Assets		
(i) Tangible assets	2,810.01	2,091.47
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	1,427.05	841.15
(iv) Intangible assets under development	-	-
(b) Non-current investments	104.04	104.04
(c) Long term loans and advances	-	-
(d) Other non-current assets	40.97	22.24
(e) Deferred Tax assets (Net)		
(2) Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade receivables	104.58	27.45
(d) Cash and cash equivalents	1,887.34	2,842.30
(e) Short-term loans and advances	382.83	261.53
(f) Other current assets	220.31	106.57
Total	6,977.13	6,296.75

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



Gajendra Singh
 Managing Director
 DIN:00372112

Ajay Singh
 Director & CFO
 DIN:09278260



Place: New Delhi
 Date: May 30, 2026

Jungle Camps India Limited

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Particulars	Half Year Ended 31.03.2026	Half Year Ended 31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
Cash Flow from Operating Activities				
Net Profit before taxes, and extraordinary items	600.33	618.52	589.40	566.80
Adjustment for Non Operating Income/ Expenditure and Non Cash Items:-				
Depreciation and Amortisation	78.54	73.66	151.97	143.92
Interest Income	(57.64)	(64.82)	(125.67)	(66.76)
Interest Paid on Borrowings	3.74	10.19	6.97	32.07
MAT Credit Entitlement Reversal	(4.65)	(10.52)	(4.65)	(10.52)
Tax adjusted from reserves	(0.28)	(7.79)	-	(7.89)
Provision for Gratuity & Other Benefits	9.84	(0.97)	13.48	(1.93)
Loss on Insurance Claim	-	-	1.11	-
Profit on Sale of Investments	-	-	-	(1.03)
Operating profit before working capital changes	629.88	618.29	632.61	654.67
Increase/(Decrease) in Trade Payables	(18.43)	44.63	(11.96)	23.92
Increase/(Decrease) in Other Liabilities	(30.06)	(192.60)	102.54	11.98
(Increase)/Decrease in Trade Receivables	(80.87)	(4.85)	(77.13)	5.93
(Increase)/Decrease in Short term advances	(153.11)	(20.23)	(121.30)	(52.85)
(Increase)/Decrease in Other Current Assets	169.90	(26.95)	(113.75)	(126.83)
(Increase)/Decrease in Other Non Current Assets	(16.05)	(0.20)	(18.73)	113.95
Cash generated from operations	501.26	418.09	392.28	630.77
Taxes (Paid)/Received (Net of TDS)	(136.21)	(121.95)	(140.97)	(122.37)
Net cash from Operating Activities	365.05	296.14	251.31	508.39
Cash flows from Investing Activities				
Purchase of Property, Plant, Equipments and Intangible Assets	(764.00)	(111.95)	(880.82)	(160.47)
Purchase/Sale of Investment(Net)	-	(55.02)	-	37.40
Expenditure of Capital Work in Progress	(192.60)	(128.50)	(585.90)	(711.61)
Bank Deposits not considered as Cash and Cash Equivalents (Net)	861.24	(0.82)	(102.67)	(72.85)
Profit on Sale of Investments	-	-	-	-
Proceeds from Sale/Transfer of Property, Plant, Equipments and Intangible Assets	-	-	9.19	-
Interest received	57.64	64.82	125.67	66.76
Net cash from Investing Activities	(37.72)	(231.48)	(1,434.53)	(840.76)
Cash flows from Financing Activities				
Proceeds from issuance of share capital	-	458.64	-	470.64
Proceeds from Securities Premium	-	2,533.57	-	2,781.57
Net Proceeds from Borrowings	198.47	(119.06)	132.55	(8.75)
IPO and Share Issue Expenses	-	(305.83)	-	(342.65)
Share Issue Cost	-	(0.01)	-	(2.41)
Interest paid	(3.74)	(10.19)	(6.97)	(32.07)
Net cash used in Financing Activities	194.73	2,557.11	125.58	2,866.33
Net increase/(decrease) in cash and cash equivalents	522.06	2,621.78	(1,057.64)	2,533.96
Cash and cash equivalents at beginning of period	1,185.19	143.11	2,764.89	230.92
Cash and cash equivalents at end of period	1,707.25	2,764.89	1,707.25	2,764.89

Notes:

- The Cash flow statement has been prepared under the indirect method as set out in Accounting Standard -3 on Cash Flow Statement.
- Figures in bracket indicate cash outflow.
- Previous period's figures have been regrouped and rearranged wherever necessary to confirm to the current year's classification.
- Cash and Cash Equivalents include Cash, Bank Balance and Cash Equivalents (Fixed Deposits) having maturity of 3 months or less.

Cash and cash equivalents at end of period	Half Year Ended 31.03.2026	Half Year Ended 31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
Balances with banks in Current Accounts	71.24	94.19	71.24	94.19
Cash on hand	136.01	141.65	136.01	141.65
Fixed Deposits (for Less than 3 months)	1,500.00	2,529.05	1,500.00	2,529.05
	1,707.25	2,764.89	1,707.25	2,764.89



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

Gajendra Singh
Managing Director
DIN:00372112

Ajay Singh
Director & CFO
DIN:09278260



Place: New Delhi
Date: May 30, 2026