R. A. KILA & CO.
CHARTERED ACCOUNTANTS
51, 2nd Floor, Mandir Wali Gali, Yusuf Sarai, New Delhi-110016
Phone : 8800296617 Mob.: 9899106328
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GST No. 07AAEFR0246D1ZN

Independent Auditors' Review Report for the quarter ended 30th June 2026 Unaudited Consolidated 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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **JUNGLE CAMPS INDIA LIMITED** ("the Holding Company") and its subsidiaries ("the Holding Company and its subsidiaries together referred to as 'the Group")for the Quarter Ended June 30th , 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. The aforesaid Quarterly Unaudited Consolidated Financial Results includes the quarterly unaudited 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

3. This Statement, which is the responsibility of the Holding Company's Management and Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements 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. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

4. 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 Statement is 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 the 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 audit. Accordingly, we do not express an audit opinion.

5. Based on our review conducted, 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 Accounting Standard 25 specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

R.A. KILA & CO. FRN. 003775N New Delhi Chartered Accountants

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6. **Emphasis of Matter –**

a) We draw attention to Note No. 4 to the accompanying Consolidated Financial Results, which states that the Holding Company had entered into an agreement for the purchase of land for a total consideration of Rs.1,88,62,000 (including purchase consideration of Rs. 1,79,45,000 and stamp duty of Rs. 9,17,000). Subsequently, a dispute arose in connection with the said transaction, and the Company has initiated legal proceedings to recover the amounts paid. Pursuant to the directions of Hon'ble Court, the bank accounts of the sellers were debit frozen, consequent to which an amount of Rs.1,34,00,000 has been recovered by the company against the aforesaid transaction. Further, pursuant to the directions of the Hon'ble Court, the sale deed has been cancelled.

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 balance amount is Contingent and dependent upon the outcome of the ongoing legal proceedings.

Pending resolution of the dispute, the Company has recognized the balance amount as recoverable and classified the same as a current receivable in the financial statements, based on management's assessment.

The ultimate outcome of the legal proceedings and the resultant inflow of economic benefits remain uncertain as at the reporting date.

Our conclusion is not modified in respect of this matter.

b) We draw attention to Note No. 5 to the accompanying Consolidated Financial Results, which states the cancellation of the lease deed in respect of land situated at Village Parsili, Khasra Nos. 113 and 116, District Sidhi, Madhya Pradesh, allotted to the Holding Company by the Madhya Pradesh Tourism Board ("MPTB") for development of a resort/tourism project, consequent to non-receipt of the requisite approval from the Forest Department and non-approval of the proposal by the Madhya Pradesh State Wildlife Board. Consequently, the proposed project was abandoned.

The Holding Company had incurred total expenditure of Rs.2,04,80,982/- towards work-in-progress and other project-related expenditure in connection with the proposed development of the said project, which includes the Upfront Premium paid in respect of the said land. Out of the aforesaid amount, Rs. 51,79,387/- has been written off and charged to the Statement of Profit and Loss as an exceptional item, as the same no longer has any future economic benefit to the Holding Company. Further, Rs. 24,85,779/- relating to construction materials, including fencing, stamp duty and processing fees, which are reusable to other sites, has been transferred to other ongoing projects under construction, where such expenditure is considered attributable to those projects.

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Pursuant to the Order issued by Madhya Pradesh Tourism Board , the Holding Company is entitled to receive a refund of the Upfront Premium of Rs. 1,22,00,000/- and the Performance Security Bank Guarantee of Rs. 50,00,000/- furnished in respect of the said land is to be returned by the Madhya Pradesh Tourism Board. Further, during the period of the Lease from the date of the aforesaid order, the Holding Company has made certain additional payments to Madhya Pradesh Tourism Board, including Annual lease rentals of Rs. 2,44,000, and late payment charges of Rs. 3,71,816 , all of which, as represented by the management, are also refundable to the Company.

Our conclusion is not modified in respect of this matter.

For R. A. KILA & CO.
Chartered Accountants
Firm Registration No.: 003775N
Peer Review Certificate No.: 016379

R. A. KILA & CO. FRN. 003775N New Delhi Chartered Accountants

YOGESH SARAWAGI
Partner
Membership No. 533933

Place : New Delhi
Date : 14-08-2026

UDIN : 26533933RFZZME6254

Jungle Camps India Limited

Reg Office: 3rd Floor, H.No.10 Satya Niketan, Opp. Venkateshawara College, South West Delhi, Delhi, 110021
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Website: www.junglecampsindia.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Amt. ₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended,
		June 30,2026	March 31,2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Audited
1	**Income**				
	(a) Revenue from Operations	596.84	884.10	535.08	2,327.71
	(b) Other Income	27.68	38.03	34.58	138.05
	Total Income	624.53	922.13	569.66	2,465.76
2	**Expenses**				
	(a) Food & Beverages Consumed Expenses	101.74	112.67	74.83	360.28
	(b) Employee Benefit Expenses	148.06	170.29	126.77	582.81
	(c) Power and Fuel Expenses	40.53	29.61	35.74	117.38
	(d) Repair and Maintenance Expenses	14.30	18.92	9.22	72.27
	(e) Sales and Marketing Expenses	13.95	6.24	21.26	62.31
	(f) Commission Expenses	9.62	8.10	9.50	32.06
	(g) Rental Expense	17.69	19.34	13.09	66.34
	(h) Jungle Safari and Pickup-Drop Expenses	58.02	87.45	62.44	230.22
	(i) Finance Cost	1.68	2.02	1.76	6.97
	(j) Depreciation and Amortisation Expenses	51.73	39.52	36.38	151.97
	(k) Other Expenses	51.80	70.87	36.01	193.75
	Total Expenses	509.12	565.03	426.99	1,876.36
3	**Profit/ (Loss) before Exceptional items and Taxes**	**115.41**	**357.10**	**142.67**	**589.40**
4	Exceptional Items -Income /Expenses (net)	51.79	-	-	-
5	**Profit/ (Loss) for the period/ year before Taxes**	63.62	357.10	142.67	589.40
6	**Tax Expenses**				
	Current Tax	15.17	95.79	33.75	149.07
	Deferred Tax	1.75	17.01	-4.17	13.70
	MAT Credit Entitlement/(Reversal)		-4.65		-4.65
	Total Tax Expense	16.92	117.44	29.58	167.42
7	**Profit/ (Loss) for the period/ year after Taxes**	46.70	239.66	113.09	421.98
8	Profit Share of Minority	4.84	11.49	9.97	16.78
9	**Profit/ (Loss) for the period/ year after Taxes and Minority Interest**	**41.86**	**228.17**	**103.13**	**405.20**
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
11	**Earning per Equity Share (Face Value of ₹/- 10 each)**				
	(a) Basic (₹)	0.27	1.47	0.67	2.56
	(b) Diluted (₹)	0.27	1.47	0.67	2.56

R.A. KILA & CO.
FRN. 003775N
New Delhi
Chartered Accountants

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: August 14, 2026

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 June 30, 2026	Quarter Ended March 31, 2026	Quarter Ended June 30, 2025	Year Ended March 31, 2026
(i)	Debt-Equity Ratio	0.11	0.10	0.06	0.10
(ii)	Debt Service Coverage Ratio	7.27	20.56	9.45	10.55
(iii)	Interest Service Coverage Ratio	10.11	41.62	17.39	22.45
(iv)	Current Ratio	5.00	4.91	10.26	4.91
(v)	Long term Debt to Working Capital	0.22	0.22	0.09	0.22
(vi)	Bad Debts to Accounts Recievable Ratio	-	-	-	-
(vii)	Current Liability Ratio	0.46	0.47	0.46	0.47
(viii)	Total Debts to Total Assets	0.09	0.08	0.05	0.08
(ix)	Debtors Turnover (in days)	17.39	8.85	4.52	10.35
(x)	Inventory Turnover (in days)	-	-	-	-
(xi)	Operating Margin (%)	0.15	0.36	0.21	0.20
(xii)	Net Profit After Tax	46.70	239.66	113.09	421.98
(xiii)	Net Profit Margin (%)	0.08	0.27	0.21	0.18
(xiv)	Net Worth	5,535.78	5,493.92	5,192.47	5,493.92
(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 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

R.A. KILA & CO.
FRN. 003775N
New Delhi
Chartered Accountants

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 14th August 2026. The statutory auditors have carried out limited review of the consolidated financial results for the Financial Period Ended 30th June 2026.

2. The Company has Voluntarily adopted the quarterly consolidated unaudited financial results for the quarter ended 30th June, 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 30th June 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.

5. The Company had been allotted land admeasuring 5.950 hectares situated at Village Parsili, Khasra Nos. 113 and 116, District Sidhi, Madhya Pradesh, by the Madhya Pradesh Tourism Board ("MPTB") for development of a resort/tourism project. A 90-year Lease Deed in respect of the said land was executed on 20 January 2025. As the said land is situated in the vicinity of the Banas River, the Company approached the Forest Department, Government of Madhya Pradesh, for the requisite No-Objection Certificate ("NOC") for development of a wildlife resort on the said land. However, the Forest Department, Government of Madhya Pradesh, declined to grant the requisite NOC on the ground that the allotted land falls within the National Chambal Gharial Sanctuary (Parsili Region), thereby rendering the proposed resort development legally impermissible at the said site. The matter was thereafter placed before the Madhya Pradesh State Wildlife Board, which did not approve the proposal for development of the resort. In view of the above, the Company requested MPTB to accept the surrender of the said land. MPTB accepted the Company's request and, vide Order No. 3449/236/218/MPTB/IP/Vyayan/2024 dated 10 June 2026, cancelled the Lease Deed dated 20 January 2025 and directed refund of the Upfront Premium of ₹1,22,00,000/- and return of the Performance Security Bank Guarantee of ₹50,00,000/- (BG No. 191GT02242360012 issued by HDFC Bank Limited). The Company had incurred expenditure aggregating to ₹51,79,387/- towards pre-operative and other project-related expenditure in connection with the proposed development of the said project. In view of the cancellation of the Lease Deed and the consequent abandonment of the proposed project, the said expenditure no longer has any future economic benefit to the Company and is not recoverable or attributable to any other ongoing project. Accordingly, an amount of ₹51,79,387/- has been written off and charged to the Statement of Profit and Loss as revenue expenditure during the financial year. Considering the material nature and the circumstances leading to the write-off, the same has been disclosed separately as an exceptional item in the Statement of Profit and Loss, in accordance with the applicable provisions of the Companies Act, 2013 and Accounting Standard (AS) 5, "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies", read with the Generally Accepted Accounting Principles applicable in India.

R.A. KILA & CO.
FRN. 003775N
New Delhi
Chartered Accountants

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

Gajendra Singh	**Ajay Singh**
Managing Director	**Director & CFO**
DIN:00372112	**DIN:09278260**

Place: New Delhi
Date:August 14, 2026

Jungle Camps India Limited

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT JUNE 30, 2026

Amt. ₹ in Lakhs

Particulars	As At 30.06.2026	As At 31.03.2026	As At 30.06.2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1,549.85	1,549.85	1,549.85
(b) Reserves and Surplus	3,985.93	3,944.08	3,642.63
(2) Share application money pending allotment			
(3) Minority Interest	373.28	368.44	361.63
(4) Non-Current Liabilities			
(a) Long-term borrowings	457.73	455.50	243.99
(b) Deferred tax liabilities (Net)	103.14	101.38	83.51
(c) Other Long term liabilities		-	-
(d) Long-term provisions	33.09	29.27	22.83
(5) Current Liabilities			
(a) Short-term borrowings	174.05	78.61	80.31
(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	78.36	87.00	72.17
(c) Other current liabilities	219.06	332.76	104.61
(d) Short-term provisions	42.01	30.24	37.13
Total	**7,016.49**	**6,977.13**	**6,198.66**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment And Intangible Assets			
(i) Tangible assets	2,833.94	2,810.01	2,120.74
(ii) Intangible assets		-	-
(iii) Capital work-in-progress	1,468.10	1,427.05	930.26
(iv) Intangible assets under development	3.38	-	-
(b) Non-current investments	104.04	104.04	104.04
(c) Long term loans and advances		-	-
(d) Other non-current assets	40.97	40.97	25.06
(e) Deferred Tax assets (Net)			
(2) Current assets			
(a) Current investments	-	-	-
(b) Inventories	-	-	-
(c) Trade receivables	121.06	104.58	25.70
(d) Cash and cash equivalents	1,667.36	1,887.34	2,606.14
(e) Short-term loans and advances	443.09	382.83	222.10
(f) Other current assets	334.55	220.31	164.63
Total	**7,016.49**	**6,977.13**	**6,198.66**

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

Gajendra Singh	**Ajay Singh**
Managing Director	**Director & CFO**
DIN:00372112	**DIN:09278260**

Place: New Delhi
Date: August 14, 2026