R. A. KILA & CO.
CHARTERED ACCOUNTANTS
51, 2nd Floor, Mandir Wali Gali, Yusuf Sarai, New Delhi-110016
Phone : 8800296617 Mob.: 9899106328
E-mail : info@cakila.com Website : www.cakila.com
GST No. 07AAEFR0246D1ZN

Independent Auditors' Limited Review Report on the Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2026, of the JUNGLE CAMPS INDIA LIMITED (Formerly Pench Jungle Resorts Private Limited) pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors,
JUNGLE CAMPS INDIA LIMITED
[Formerly Pench Jungle Resorts Private Limited]
3rd Floor, H. No. 10 SatyaNiketan, Opp. Venkateshawara Collage
South West Delhi - 110021

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **JUNGLE CAMPS INDIA LIMITED** (Formerly Pench Jungle Resorts Private Limited) (hereinafter referred to as the "Company") for the quarter and half year ended 30th September, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of theSecurities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") applicable to entities listed on SME Exchange.

2. The aforesaid Quarterly and Half Year ended Unaudited Consolidated Financial Results includes the quarterly and half year ended 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.

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

INDIA
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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

5. 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.

6. 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 Standards 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 theSEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015as amended ("Listing Regulations") applicable to entities listed on SME Exchange, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Emphasis of Matter –**

a) We draw attention to Note No. 5 to the accompanying Standalone Financial Results, which states that during the Financial year 2025-2026 the 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.

The recoverability of the aforesaid amount is contingent upon the final outcome of the ongoing litigation.

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As on 30th September 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 based on management's assessment, pending resolution of the dispute.

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. 6 to the accompanying Standalone Financial Results, which states that during the first quarter ended 30.06.2026 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 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.

During the First Quarter ended 30.06.2026 the 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 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.

Pursuant to the Order issued by Madhya Pradesh Tourism Board , the 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.

During the period ended, the Company has received the refund of the Upfront Premium amounting to Rs. 1,22,00,000/- and the Performance Security Bank Guarantee of Rs. 50,00,000/- has also been released/returned by the Madhya Pradesh Tourism Board.

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Further, during the lease period commencing from the date of the aforesaid order, the Company has made certain additional payments to the Madhya Pradesh Tourism Board, including annual lease rentals amounting to Rs. 2,44,000 and late payment charges amounting to Rs. 3,71,816. As represented by the management, these amounts are also refundable to the Company. However, the same remain pending for refund as at September 30, 2026..

Our conclusion is not modified in respect of this matter

ForR. A. KILA & CO.
CharteredAccountants
Firm Registration No.: 003775N



YOGESH SARAWAGI
Partner
Membership No. 533933

Place : New Delhi
Date : 13-11-2026

UDIN : 26533933GIGIDOEIK6994

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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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Amt. ₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Half Year Ended,		Year Ended,
		September 30,2026	June 30,2026	September 30, 2025	September 30,2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	218.54	596.84	131.40	815.38	666.48	2,327.71
	(b) Other Income	24.33	27.68	38.45	52.01	73.03	138.05
	Total Income	**242.87**	**624.53**	**169.85**	**867.39**	**739.51**	**2,465.76**
2	**Expenses**						
	(a) Food & Beverages Consumed Expenses	61.41	101.74	42.98	163.15	117.81	360.28
	(b) Employee Benefit Expenses	138.08	148.06	116.56	286.13	243.33	582.81
	(c) Power and Fuel Expenses	30.31	40.53	22.49	70.83	58.23	117.38
	(d) Repair and Maintenance Expenses	21.06	14.30	15.28	35.36	24.50	72.27
	(e) Sales and Marketing Expenses	21.18	13.95	15.01	35.37	36.27	62.31
	(f) Commission Expenses	4.04	9.62	3.37	13.66	12.87	32.06
	(g) Rental Expense	18.44	17.69	13.27	36.13	26.36	66.34
	(h) Jungle Safari and Pickup-Drop Expenses	14.82	58.02	8.11	72.83	70.54	230.22
	(i) Finance Cost	6.10	1.68	1.48	7.78	3.24	6.97
	(j) Depreciation and Amortisation Expenses	54.43	51.73	37.06	106.16	73.44	151.97
	(k) Other Expenses	50.68	51.80	44.23	102.25	80.24	193.75
	Total Expenses	**420.54**	**509.12**	**319.84**	**929.66**	**746.83**	**1,876.36**
3	**Profit/ (Loss) before Exceptional items and Taxes**	**-177.68**	**115.41**	**-149.98**	**-62.27**	**-7.31**	**589.40**
4	Exceptional Items -Income /Expenses (net)	-	51.79	-	51.79	-	-
5	**Profit/ (Loss) for the period/ year before Taxes**	**-177.68**	**63.62**	**-149.98**	**-114.06**	**-7.31**	**589.40**
6	**Tax Expenses**						
	Current Tax	-15.17	15.17	-32.12	-	1.63	149.07
	Deferred Tax	2.31	1.75	3.02	4.06	-1.15	13.70
	MAT Credit Entitlement/(Reversal)						-4.65
	Total Tax Expense	**-12.86**	**16.92**	**-29.10**	**4.06**	**0.48**	**167.42**
7	**Profit/ (Loss) for the period/ year after Taxes**	**-164.82**	**46.70**	**-120.89**	**-118.12**	**-7.79**	**421.98**
8	Profit Share of Minority	-17.37	4.84	-13.92	-12.52	-3.95	16.78
9	**Profit/ (Loss) for the period/ year after Taxes and Minority Interest**	**-147.46**	**41.86**	**-106.97**	**-105.60**	**-3.84**	**405.20**
10	**Paid up Equity Share Capital** (Face Value of ₹/- 10 each)	1,549.85	1,549.85	1,549.85	1,549.85	1,549.85	1,549.85
11	**Earning per Equity Share (Face Value of ₹/- 10 each)**						
	(a) Basic (₹) (Not Annualized)	-0.95	0.27	-0.69	-0.68	-0.02	2.61
	(b) Diluted (₹) (Not Annualized)	-0.95	0.27	-0.69	-0.68	-0.02	2.61

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: November 13, 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	Half Year Ended September 30, 2026	Quarter Ended September 30, 2026	Quarter Ended June 30, 2026	Quarter Ended Septmeber 30, 2025	Year Ended March 31, 2026
(i)	Debt-Equity Ratio	0.13	0.13	0.11	0.07	0.10
(ii)	Debt Service Coverage Ratio	-0.004	-6.11	7.27	-0.96	10.55
(iii)	Interest Service Coverage Ratio	-0.00	-8.49	10.11	-10.48	22.45
(iv)	Current Ratio	3.34	3.34	5.00	4.96	4.91
(v)	Long term Debt to Working Capital	0.36	0.36	0.22	0.10	0.22
(vi)	Bad Debts to Accounts Recievable Ratio		-	-	-	-
(vii)	Current Liability Ratio	0.49	0.49	0.46	0.62	0.47
(viii)	Total Debts to Total Assets	0.10	0.10	0.09	0.05	0.08
(ix)	Debtors Turnover (in days)	0.50	0.23	17.39	17.30	10.35
(x)	Inventory Turnover (in days)		-	-	-	-
(xi)	Operating Margin (%)	-19.41%	-89.65%	14.98%	-142.28%	19.69%
(xii)	Net Profit After Tax	-118.12	-164.82	46.70	-120.89	421.98
(xiii)	Net Profit Margin (%)	-14.49%	-75.42%	7.82%	-92.00%	18.13%
(xiv)	Net Worth	5388.32	5,388.32	5,535.78	5,085.24	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 13th November 2026. The statutory auditors have carried out limited review of the consolidated financial results for the Financial Period Ended 30th September 2026.

2. The Company has Voluntarily adopted the quarterly consolidated unaudited financial results for the quarter ended 30th September, 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. The Company 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 September 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. Company has already received Upfront Premium of ₹1,22,00,000/- and and Performance Security Bank Guarantee of ₹50,00,000/- (BG No. 191GT02242360012 issued by HDFC Bank Limited) from Madhya Pradesh Tourism Board. 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.

6. The financial statements have been prepared and presented in ₹ Lakhs. Individual figures have been rounded off to the nearest lakh, with fractions of ₹0.50 or more being rounded up to the next value and fractions of less than ₹0.50 being rounded down to the preceding value. Accordingly, the aggregate of individual figures may not necessarily agree with the corresponding totals or subtotals appearing in the financial statements due to such rounding-off adjustments.



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: November 13, 2026

Jungle Camps India Limited

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

Amt. ₹ In Lakhs

Particulars	As At 30.09.2026	As At 30.09.2025	As At 31.03.2026
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1,549.85	1,549.85	1,549.85
(b) Reserves and Surplus	3,838.48	3,535.39	3,944.08
(2) Share application money pending allotment			
(3) Minority Interest	355.92	347.71	368.44
(4) Non-Current Liabilities			
(a) Long-term borrowings	621.75	239.26	455.50
(b) Deferred tax liabilities (Net)	105.45	86.54	101.38
(c) Other Long term liabilities	-	-	-
(d) Long-term provisions	34.31	24.27	29.27
(5) Current Liabilities			
(a) Short-term borrowings	84.48	96.38	78.61
(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	95.88	105.43	87.00
	-		
(c) Other current liabilities	529.35	362.82	332.76
(d) Short-term provisions	25.16	14.18	30.24
Total	**7,240.62**	**6,361.83**	**6,977.13**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment And Intangible Assets			
(i) Tangible assets	2,846.47	2,124.55	2,810.01
(ii) Intangible assets	-	-	-
(iii) Capital work-in-progress	1,779.53	1,238.04	1,427.05
(iv) Intangible assets under development	12.35	-	-
(b) Non-current investments	104.04	104.04	104.04
(c) Long term loans and advances	-	-	-
(d) Other non-current assets	41.61	24.91	40.97
(e) Deferred Tax assets (Net)	-		
(2) Current assets			
(a) Current investments	-	-	-
(b) Inventories	-	-	-
(c) Trade receivables	78.19	23.71	104.58
(d) Cash and cash equivalents	1,676.47	2,226.56	1,887.34
(e) Short-term loans and advances	328.42	229.72	382.83
(f) Other current assets	373.52	390.30	220.31
Total	**7,240.62**	**6,361.83**	**6,977.13**
	-		-

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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: November 13, 2026

Jungle Camps India Limited

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR AND YEAR ENDED SEPTEMBR 30, 2026

(₹ in Lakhs)

Particulars	Half Year Ended 30.09.2026	Year Ended 31.03.2026
Cash Flow from Operating Activities		
Net Profit before taxes, and extraordinary items	(114.06)	589.40
Adjustment for Non Operating Income/ Expenditure and Non Cash Items:-		
Depreciation and Amortisation	106.16	151.97
Interest Income	(46.50)	(125.67)
Interest Paid on Borrowings	7.78	6.97
MAT Credit Entitlement Reversal		(4.65)
Tax adjusted from reserves		-
Provision for Gratuity & Other Benefits	5.89	13.48
Loss on Insurance Claim		1.11
Profit on Sale of Investments		-
Operating profit before working capital changes	**(40.74)**	**632.61**
Increase/(Decrease) in Trade Payables	8.88	(11.96)
Increase/(Decrease) in Other Liabilities	196.60	102.54
(Increase)/Decrease in Trade Receivables	26.40	(77.13)
(Increase)/Decrease in Short term advances	54.41	(121.30)
(Increase)/Decrease in Other Current Assets	(153.20)	(113.75)
(Increase)/Decrease in Other Non Current Assets	(0.65)	(18.73)
Cash generated from operations	**91.68**	**392.28**
Taxes (Paid)/Received (Net of TDS)	(5.94)	(140.97)
Net cash from Operating Activities	**85.75**	**251.31**
Cash flows from Investing Activities		
Purchase of Property, Plant, Equipments and Intangible Assets	(111.77)	(880.82)
Purchase/Sale of Investment(Net)		-
Expenditure of Capital Work in Progress	(395.69)	(585.90)
Bank Deposits not considered as Cash and Cash Equivalents (Net)	(1,243.06)	(102.67)
Profit on Sale of Investments		-
Proceeds from Sale/Transfer of Property, Plant, Equipments and Intangible Assets		9.19
Interest received	46.50	125.67
Net cash from Investing Activities	**(1,704.02)**	**(1,434.53)**
Cash flows from Financing Activities		
Proceeds from issuance of share capital		-
Proceeds from Securities Premium		-
Net Proceeds from Borrowings	172.12	132.55
IPO and Share Issue Expenses		-
Share Issue Cost		-
Interest paid	(7.78)	(6.97)
Net cash used in Financing Activities	**164.34**	**125.58**
Net increase/(decrease) in cash and cash equivalents	**(1,453.93)**	**(1,057.64)**
Cash and cash equivalents at beginning of period	**1,707.25**	**2,764.89**
Cash and cash equivalents at end of period	**253.32**	**1,707.25**
	-	-

Notes:

1. The Cash flow statement has been prepared under the indirect method as set out in Accounting Standard -3 on Cash Flow Statement.
2. Figures in bracket indicate cash outflow.
3. Previous period's figures have been regrouped and rearranged wherever necessary to confirm to the current year's classification.
4. 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		Year Ended 31.03.2026
Balances with banks in Current Accounts	164.04	71.24
Cash on hand	87.81	136.01
Fixed Depsoits (for Less than 3 months)	1.47	1,500.00
	253.32	**1,707.25**

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: November 13, 2026