R. A. KILA & CO.

CHARTERED ACCOUNTANTS

51, 2nd Floor, Mandir Wali Gali, Yusuf Sarai, New Delhi-110016
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GST No. 07AAEFR0246D1ZN

Independent Auditors' Review Report on the Quarterly Unaudited Standalone 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 Standalone Financial Results of **JUNGLE CAMPS INDIA LIMITED** ('the Company") for the quarter ended September 30, 2025 ("the Statement") 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").

2. This Statement, which is the responsibility of the 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 Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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.

4. 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

YOGESH RAJ AGI
Partner
Membership No. 533933

Place : New Delhi
Date : 14-11-2025

Jungle Camps India Limited

Reg Office: 221-222/9, 2nd Floor, Som Dutt Chambers II,Bhikaji Cama Place, New Delhi 110066
CIN: L55101DL2002PLC116282
E-mail: finance@junglecampsindia.com; Mobile No. +91-9958032956, +91-9811087301
Website: www.junglecampsindia.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended, September 30, 2025 Unaudited	Quarter Ended, June 30, 2025 Unaudited	Year Ended, March 31,2025 Audited
1	**Income**			
	(a) Revenue from Operations	57.27	248.02	1,020.30
	(b) Other Income	38.93	34.26	60.39
	Total Income	**96.20**	**282.28**	**1,080.69**
2	**Expenses**			
	(a) Grocery and Kitchen Expenses	20.71	37.72	170.92
	(b) Employee Benefit Expenses	54.22	59.78	216.44
	(c) Power and Fuel Expenses	10.06	13.38	55.13
	(d) Repair and Maintenance Expenses	5.65	5.64	49.81
	(e) Sales and Marketing Expenses	10.02	16.20	28.20
	(f) Commission Expenses	1.55	5.12	21.08
	(g) Rental Expense	10.37	10.19	38.37
	(h) Jungle Safari and Pickup-Drop Expenses	2.56	27.80	70.00
	(i) Finance Cost	0.85	0.71	18.86
	(j) Depreciation and Amortisation Expenses	14.50	14.27	59.16
	(k) Other Expenses	27.38	23.76	104.37
	Total Expenses	**157.87**	**214.57**	**832.35**
3	**Profit/ (Loss) before Exceptional items and Taxes**	**-61.67**	**67.71**	**248.34**
4	Exceptional Items -Income /Expenses (net)	-	-	-
5	**Profit/ (Loss) for the period/ year before Taxes**	**-61.67**	**67.71**	**248.34**
6	**Tax Expenses**			
	Current Tax	-15.62	17.14	52.16
	Deferred Tax	0.50	0.21	8.06
	Total Tax Expense	**-15.11**	**17.35**	**60.22**
7	**Profit/ (Loss) for the period/ year after Taxes**	**-46.55**	**50.36**	**188.13**
8	**Paid up Equity Share Capital** (Face Value of ₹/- 10 each)	1,54,98,472	1,54,98,472	1,54,98,472
9	**Earning per Equity Share (Face Value of ₹/- 10 each)**			
	(a) Basic (₹)	-0.30	0.32	1.54
	(b) Diluted (₹)	-0.30	0.32	1.54

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

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 14, 2025

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	Quarter Ended September 30, 2025	Quarter Ended June 30, 2025	Year Ended March 31, 2025
(i)	Debt-Equity Ratio	0.06	0.07	0.08
(ii)	Debt Service Coverage Ratio	-3.31	5.66	2.99
(iii)	Interest Service Coverage Ratio	-7.32	11.78	35.75
(iv)	Current Ratio	9.16	15.52	10.30
(v)	Long term Debt to Working Capital	0.11	0.10	0.09
(vi)	Bad Debts to Accounts Recievable Ratio	-	-	-
(vii)	Current Liability Ratio	0.48	0.36	0.50
(viii)	Total Debts to Total Assets	0.05	0.06	0.07
(ix)	Debtors Turnover (in days)	16.31	4.30	4.90
(x)	Inventory Turnover (in days)	-	-	-
(xi)	Operating Margin (%)	-1.74	0.14	0.20
(xii)	Net Profit After Tax	-46.55	50.36	188.13
(xiii)	Net Profit Margin (%)	-0.81	0.20	0.18
(xiv)	Net Worth	4,368.78	4,415.33	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	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

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 14th November 2025. The statutory auditors have carried out limited review of the standalone financial results for the Quarter Ended 30th September 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. The Company had completed Initial Public Offer (IPO) of 4086400 Equity Shares of face value of ₹ 10 each at an issue price of ₹ 72 per share (Including a share premium of ₹ 62/- Per Equity Share) consisting of a fresh issue of 4086400 Equity Shares aggregating to ₹ 2942.21 Lakhs. The Equity Shares of the company were listed on SME Platform of Bombay Stock Exchange Limited (BSE) w.e.f 13th December 2024.

The Proceeds of the IPO have been utilised till September,30 2025 As per below mentioned details:

₹ in Lakhs

Sr. No.	Object as Disclosed In the Offer Document	Amount Disclosed in the Offer Documents	Actual utilization of fund till September, 30, 2025	Unutilised Amount
1	To meet capital expenditure for the project	700.00	-	700.00
2	To meet capital expenditure for renovation of Pench Jungle Camp at Pench National Park, Madhya Pradesh.	350.00	196.07	153.93
3	Investment in our Subsidiary, Madhuvan Hospitality	1150.00	300*	800.00
4	General Corporate Purpose*	592.21	592.21	-
5	Issue Expenses**	150.00	150.00	-
	Total	**2942.21**	**938.28**	**1653.93**

* Company had acquired Equity Shares worth Rs.300/- Lakh on 14th June 2025

** A sum of ₹ 150.00 Lakhs towards issue expenses are mentioned in Prospectus dated 12th December 2024.

4. 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.

5. The Company's revenue from operations has declined significantly compared to the results of Quarter 1. This decrease is primarily attributable to the closure of Pench National Park, Kanha National Park, and Tadoba National Park for jungle safari activities during the period from 1st July 2025 to 30th September 2025. Consequently, this period is considered the off-season for wildlife resorts, leading to reduced occupancy and lower operational income.

6. Subsequent to the period ended 30th September 2025, following change took place:
The Company has acquired land near Panna Tiger Reserve on 16th October 2025 for the development of a wildlife resort.

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

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

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Managing Director
DIN:00372112

Ajay Singh
Director & CFO
DIN:09278260

Place: New Delhi
Date: November 14, 2025

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7. STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2025

(₹ in Lakhs)

Particulars	As At 30.09.2025	As At 30.06.2025	As At 31.03.2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1,549.85	1,549.85	1,549.85
(b) Reserves and Surplus	2,818.93	2,865.49	2,815.13
(2) Share application money pending allotment			-
(3) Non-Current Liabilities			
(a) Long-term borrowings	221.12	229.66	238.01
(b) Deferred tax liabilities (Net)	35.09	34.59	34.37
(c) Other Long term liabilities	-	-	-
(d) Long-term provisions	18.11	17.15	15.85
(4) Current Liabilities			
(a) Short-term borrowings	48.00	68.35	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	61.60	42.83	59.84
(c) Other current liabilities	143.66	37.45	96.60
(d) Short-term provisions	-	12.28	2.10
Total	**4,896.36**	**4,857.64**	**4,938.99**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment And Intangible Assets			
(i) Tangible assets	725.14	724.75	665.62
(ii) Intangible assets	-	-	-
(iii) Capital work-in-progress	906.98	690.63	686.00
(iv) Intangible assets under development	-	-	-
(b) Non-current investments	937.78	937.78	637.78
(c) Long term loans and advances	-	-	-
(d) Other non-current assets	6.90	6.90	6.90
(e) Deferred Tax assets (Net)	-	-	-
(2) Current assets			
(a) Current investments	-	-	-
(b) Inventories		-	-
(c) Trade receivables	9.74	10.57	12.85
(d) Cash and cash equivalents	1,861.63	2,129.30	2,636.64
(e) Short-term loans and advances	161.75	251.30	186.60
(f) Other current assets	286.44	106.41	106.58
Total	**4,896.36**	**4,857.64**	**4,938.99**

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

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