



R. A. KILA & CO.

CHARTERED ACCOUNTANTS

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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 June 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



Place : New Delhi

Date : 14-08-2025

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

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Jungle Camps India Limited

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

Sr. No.	Particulars	Quarter Ended, June 30, 2025	Quarter Ended, June 30, 2024	Year Ended, March 31, 2025
		Unaudited	Audited	Audited
1	Income			
	(a) Revenue from Operations	248.02	232.07	1,020.30
	(b) Other Income	34.26	4.20	60.39
	Total Income	282.28	236.27	1,080.69
2	Expenses			
	(a) Grocery and Kitchen Expenses	37.72	35.96	170.92
	(b) Employee Benefit Expenses	59.78	42.67	216.44
	(c) Power and Fuel Expenses	13.38	15.88	55.13
	(d) Repair and Maintenance Expenses	5.64	7.15	49.81
	(e) Sales and Marketing Expenses	16.20	7.76	28.20
	(f) Commission Expenses	5.12	6.58	21.08
	(g) Rental Expense	10.19	9.25	38.37
	(h) Jungle Safari and Pickup-Drop Expenses	27.80	20.53	70.00
	(i) Finance Cost	0.71	4.72	18.86
	(j) Depreciation and Amortisation Expenses	14.27	14.41	59.16
	(k) Other Expenses	23.76	14.05	104.37
	Total Expenses	214.57	178.95	832.35
3	Profit/ (Loss) before Exceptional items and Taxes	67.71	57.31	248.34
4	Exceptional Items -Income /Expenses (net)	-	-	-
5	Profit/ (Loss) for the period/ year before Taxes	67.71	57.31	248.34
6	Tax Expenses			
	Current Tax	17.14	15.26	52.16
	Deferred Tax	0.21	1.14	8.06
	Total Tax Expense	17.35	16.40	60.22
7	Profit/ (Loss) for the period/ year after Taxes	50.36	40.92	188.13
8	Paid up Equity Share Capital (Face Value of ₹/- 10 each)	1,54,98,472	1,07,92,072	1,54,98,472
9	Earning per Equity Share (Face Value of ₹/- 10 each)			
	(a) Basic (₹)	0.32	0.35	1.54
	(b) Diluted (₹)	0.32	0.35	1.54

Place: New Delhi
Date: August 14, 2025



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

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	Quarter Ended June 30, 2025	Quarter Ended June 30, 2024	Year Ended March 31, 2025
(i)	Debt-Equity Ratio	0.07	0.15	0.08
(ii)	Debt Service Coverage Ratio	5.66	6.79	2.99
(iii)	Interest Service Coverage Ratio	11.78	27.83	35.75
(iv)	Current Ratio	15.52	0.94	10.30
(v)	Long term Debt to Working Capital	0.10	-8.95	0.09
(vi)	Bad Debts to Accounts Recievable Ratio	-	-	-
(vii)	Current Liability Ratio	0.36	0.59	0.50
(viii)	Total Debts to Total Assets	0.06	0.12	0.07
(ix)	Debtors Turnover (in days)	4.30	5.10	4.90
(x)	Inventory Turnover (in days)	-	-	-
(xi)	Operating Margin (%)	0.14	0.25	0.20
(xii)	Net Profit After Tax	50.36	40.92	188.13
(xiii)	Net Profit Margin (%)	0.20	0.18	0.18
(xiv)	Net Worth	4,415.33	1,291.17	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
(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 August 2025. The statutory auditors have carried out limited review of the standalone financial results for the Quarter Ended 30th June 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') further invested ₹ 3,00,00,000/- (₹ 3 Crore) in Madhuvan Hospitality Private Limited, out of total attributable funds of ₹ 11.50/- Crores earmarked for development of Hotel Project in Mathura.
4. 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 June,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 June, 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	350.00	30.00	320.00
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	772.21	1820.00

* Company had acquired Equity Shares worth Rs.300/- Lakh on 14th June 2025 but the amount Invested is still not utilised for vendor payment.

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

5. 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.

6. 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	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
5	Surbhi	Company Secretary	Appointment	15-May-25

7. Subsequent to the period ended 30th June 2025, following change took place:

The variation in the Prospectus dated December 13, 2024, for change in vendor for procurement of furniture, furnishing items, and fancy lighting for the renovation of Pench Jungle Camp Resort, was approved by the shareholders through postal ballot voting held from June 23, 2025, to July 22, 2025.



Place: New Delhi
Date: August 14, 2025

For and of behalf of the Board of
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Managing Director
DIN:00372112


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8. STANDALONE BALANCE SHEET AS AT JUNE 30, 2025

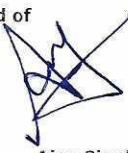
Particulars	(₹ in Lakhs)		
	As At 30.06.2025	As At 30.06.2024	As At 31.03.2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1,549.85	1,079.21	1,549.85
(b) Reserves and Surplus	2,865.49	211.96	2,815.13
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	229.66	114.10	238.01
(b) Deferred tax liabilities (Net)	31.59	27.45	34.37
(c) Other Long term liabilities	-	-	-
(d) Long-term provisions	17.15	14.62	15.85
(4) Current Liabilities			
(a) Short-term borrowings	68.35	79.23	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	42.83	40.97	59.84
(c) Other current liabilities	37.45	75.91	96.60
(d) Short-term provisions	12.28	26.12	2.10
Total	4,857.64	1,669.58	4,938.99
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment And Intangible Assets			
(i) Tangible assets	724.75	676.79	665.62
(ii) Intangible assets	-	-	-
(iii) Capital work-in-progress	690.63	194.55	686.00
(iv) Intangible assets under development	-	-	-
(b) Non-current investments	937.78	582.75	637.78
(c) Long term loans and advances	-	-	-
(d) Other non-current assets	6.90	6.00	6.90
(e) Deferred Tax assets (Net)	-	-	-
(2) Current assets			
(a) Current investments	-	-	-
(b) Inventories	-	-	-
(c) Trade receivables	10.57	11.48	12.85
(d) Cash and cash equivalents	2,129.30	86.14	2,636.64
(e) Short-term loans and advances	251.30	72.03	186.60
(f) Other current assets	106.41	39.83	106.58
Total	4,857.64	1,669.58	4,938.99



Place: New Delhi
Date: August 14, 2025

For and of behalf of the Board of
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