JUNGLE CAMPS INDIA LIMITED
(Formerly Known as Pench Jungle Resorts Private Limited)
(CIN: L55101DL2002PLC116282)
Email ID: finance@junglecampsindia.com
Contact: +91 9999 775000 | +91 9999 742000 | +91 11 4174 9354
Website: www.junglecampsindia.com

To,
Listing Operation Department,
BSE Limited
20th Floor, P.J. Tower,
Dalal Street, Mumbai-400001

30th May 2026

Scrip Code: 544304
ISIN: INE0WCH01015

Sub: Outcome of Meeting of Board of Directors held on Saturday, 30th May 2026

Dear Sir/Ma'am,

In terms of provision of Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015,("SEBI Listing Regulations, 2015"), as amended, this is to inform you that:

1. The Board of Directors of the Company, at its meeting held today i.e. Saturday, 30th May 2026 which commenced at 3:00 PM and concluded at 07:15 PM has approved and taken on record the reviewed and audited financial results (Standalone and Consolidated) of the Company for the Quarter , half year and Year ended 31st March 2026, as reviewed and recommended by Audit Committee

   We would like to state that M/s. R A Kila & Co., Statutory Auditors have issued limited review report with unmodified opinion on standalone and consolidated audited financial statement for quarter, half year and year ended 31st March 2026 and a declaration to that effect is enclosed herewith as **Annexure-A**

2. The reviewed and audited financial statement (Standalone and Consolidated) for the quarter, half year and year ended 31st March 2026, prepared in terms of Regulation 33 of the SEBI Listing Regulations, 2015 together with limited review report and audit report of the statutory auditors along with the statement of Asset and Liabilities and cash flow statement for the half year and year ended 31st March 2026 enclosed herewith as **Annexure A** and these results are also being uploaded on the Company's website at www.junglecampsindia.com.

3. Statement of Deviation(s) and variation(s) under Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 enclosed herewith as **Annexure B**

4. Statement of Related Party Transaction pursuant to the provisions of Regulation 23(9) of SEBI Listing Regulations enclosed herewith as **Annexure C**

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5. Based on the recommendation of the Audit Committee, the Board has approved the appointment of the Internal Auditor of the Company Details for point no.6 as required under Regulation 30 of the Listing Regulation 2015, read with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 are enclosed herewith as **Annexure D**

Kindly take the above information on your record.

Thanking you,

For Jungle Camps India Limited
(Formerly Known as Pench Jungle Resorts Private Limited)

Gajendra Singh
Digitally signed by Gajendra Singh
Date: 2026.05.30 19:40:09 +05'30'

Gajendra Singh
Managing Director
DIN: 00372112
Place: New Delhi

INDIA

R. A. KILA & CO.

CHARTERED ACCOUNTANTS

51, 2nd Floor, Mandir Wali Gali, Yusuf Sarai, New Delhi-110016
Mobile : 8800296617, 9899106328
E-mail : info@cakila.com Website : www.cakila.com
GST No. 07AAEFR0246D1ZN

Independent Auditor's Review Report on Standalone Financials Results **for the quarter, half yearly as well as year-to-date results ended March 31, 2026** of **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.)

Report on the Audit of Financial Results

Opinion

We have audited the accompanying statement of Standalone financial results of **JUNGLE CAMPS INDIA LIMITED** (Formerly Pench Jungle Resorts Pvt. Ltd.) (hereinafter referred to as the "Company") for the quarter, half yearly as well as year-to-date ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations").

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial results:

(i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and

(ii) give 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 net profit and other financial information of the Company for the quarter, half yearly as well as year-to-date ended March 31, 2026.

Basis of 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 'Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with ethical requirements that are relevant to our audit of the financial statements 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 is sufficient and appropriate to provide a basis for our opinion.

R. A. KILA & CO.
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Management's and Board of Directors' Responsibilities for the Financial Results

These quarterly financial results, half yearly financial results as well as the year-to-date Standalone financial Statements have been prepared on the basis of financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these Standalone financial results for the quarter, half yearly as well as year-to-date ended March 31, 2026 that give a true and fair view of the net profit and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Accounting Standards 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 Regulations 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 Company 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 Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial results, the board of directors of the Company are responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial results for the quarter, half yearly as well as 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 financial results.

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

- Identify and assess the risks of material misstatement of the 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.

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- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors.

- Conclude on the appropriateness of Management's 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attentions 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 upto the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 quantitative 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 charges with governance:

We communicate with those charged with governance 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.

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Emphasis of Matters

We draw attention to Note No. 4 to the accompanying Standalone Financial Results, which states that the 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 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 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 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 Company, the aforesaid balance amount has been recognized as recoverable and classified under current receivables in the accompanying Standalone 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 SARAWAGI
(PARTNER)
(M. NO. 533933)
Place: New Delhi
Date: 30-05-2026
UDIN: 26533933TFOZVN4714

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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER, HALF YEAR AND YEAR ENDED MARCH 31, 2026

(₹ in Lakhs)

Sr. No.	Particulars	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
		Reviewed	Reviewed	Reviewed	Reviewed	Audited	Audited
1	**Income**						
	(a) Revenue from Operations	367.90	359.05	726.95	706.94	1,032.24	1,020.30
	(b) Other Income	34.12	25.23	59.35	56.82	134.72	60.39
	Total Income	**402.02**	**384.28**	**786.30**	**763.76**	**1,166.96**	**1,080.69**
2	**Expenses**						
	(a) Food and Beverages Consumed Expenditure	42.10	48.67	90.77	113.65	154.72	170.92
	(b) Employee Benefit Expenses	71.03	70.39	141.42	123.68	255.41	216.44
	(c) Power and Fuel Expenses	7.97	8.19	16.16	27.43	39.60	55.13
	(d) Repair and Maintenance Expenses	12.73	4.57	17.30	27.40	40.91	49.81
	(e) Sales and Marketing Expenses	3.82	9.74	13.56	15.67	44.43	28.20
	(f) Commission Expenses	4.20	5.10	9.30	13.63	15.97	21.08
	(g) Rental Expense	10.26	10.22	20.48	19.79	41.04	38.37
	(h) Jungle Safari and Pickup-Drop Expenses	42.82	34.09	76.91	34.87	107.08	70.00
	(i) Finance Cost	0.43	1.14	1.57	4.20	3.13	18.86
	(j) Depreciation and Amortisation Expenses	15.18	14.96	30.14	30.19	58.91	59.16
	(k) Other Expenses	38.66	43.80	82.46	65.62	113.47	104.37
	Total Expenses	**249.20**	**250.87**	**500.07**	**476.13**	**874.67**	**832.35**
3	**Profit/ (Loss) before Exceptional items and Taxes**	**152.82**	**133.41**	**286.23**	**287.63**	**292.29**	**248.34**
4	Exceptional Items -Income /Expenses (net)	-	-	-	-	-	-
5	**Profit/ (Loss) for the period/ year before Taxes**	**152.82**	**133.41**	**286.23**	**287.63**	**292.29**	**248.34**
6	**Tax Expenses**						
	Current Tax	39.20	44.60	83.80	52.16	75.55	52.16
	Deferred Tax	6.49	-0.02	6.47	0.86	7.19	8.06
	Total Tax Expense	**45.69**	**44.58**	**90.27**	**53.02**	**82.74**	**60.22**
7	**Profit/ (Loss) for the period/ year after Taxes**	**107.13**	**88.83**	**195.96**	**234.61**	**209.55**	**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	1,54,98,472	1,54,98,472	1,54,98,472
9	**Earning per Equity Share (Face Value of ₹/- 10 each)**						
	(a) Basic (₹)	0.69	0.57	1.26	1.88	1.35	1.54
	(b) Diluted (₹)	0.69	0.57	1.26	1.88	1.35	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

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

Place: New Delhi
Date: May 30, 2026

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 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	0.06	0.06	0.06	0.08	0.06	0.08
(ii)	Debt Service Coverage Ratio	11.92	10.07	10.97	3.84	6.09	2.63
(iii)	Interest Service Coverage Ratio	28.20	21.77	24.76	90.15	13.29	35.75
(iv)	Current Ratio	6.92	7.59	6.92	10.30	6.92	10.21
(v)	Long term Debt to Working Capital	0.12	0.10	0.12	0.09	0.12	0.09
(vi)	Bad Debts to Accounts Recievable Ratio	-	-	-	-	-	-
(vii)	Current Liability Ratio	0.51	0.54	0.51	0.50	0.51	0.50
(viii)	Total Debts to Total Assets	0.05	0.05	0.05	0.07	0.05	0.07
(ix)	Debtors Turnover (in days)	5.02	3.53	4.02	5.37	6.23	4.90
(x)	Inventory Turnover (in days)	-	-	-	-	-	-
(xi)	Operating Margin (%)	0.32	0.30	0.31	0.41	0.16	0.20
(xii)	Net Profit After Tax	107.13	88.83	195.96	234.61	209.55	188.13
(xiii)	Net Profit Margin (%)	0.29	0.25	0.27	0.33	0.20	0.18
(xiv)	Net Worth	4,574.54	4,457.62	4,574.54	4,364.98	4,574.54	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

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

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

Notes:

1. 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 and the same were reviewed and recommended 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 standalone financial results for the Period Ended 31st March 2026.

2. The Company has Voluntarily adopted the quarterly standalone unaudited financial results for the quarter ended 31st March, 2026.

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) vide allotment dated 13th December 2024.

The Proceeds of the IPO have been utilised till March,31 2026 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 March, 31, 2026	Unutilised Amount
1	To meet capital expenditure for the project development at Sanjay Dubri National Park, Madhya Pradesh.	700.00	-	700.00
2	To meet capital expenditure for renovation of Pench Jungle Camp at Pench National Park, Madhya Pradesh.	350.00	350.00	-
3	Investment in our Subsidiary, Madhuvan Hospitality Private Limited ("MHPL") in relation to capital expenditure for the project development at Mathura Hotel Project, Mathura.	1150.00	493.00	657.00
4	General Corporate Purpose*	592.21	592.21	-
5	Issue Expenses**	150.00	150.00	-
	Total	**2942.21**	**1585.21**	**1357.00**

* Company had acquired Equity Shares worth Rs.300/- Lakh on 14th June 2025 and Rs. 193/- Lakhs on 6th March 2026.

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

R.A. KILA & CO. Chartered Accountants FRN. 003475N New Delhi

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

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 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.

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.

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

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

Place: New Delhi
Date: May 30, 2026

Jungle Camps India Limited

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6. STANDALONE 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	3,024.69	2,815.13
(2) Share application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	203.41	238.01
(b) Deferred tax liabilities (Net)	41.56	34.37
(c) Other Long term liabilities	-	-
(d) Long-term provisions	21.64	13.32
(4) Current Liabilities		
(a) Short-term borrowings	61.56	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	38.30	59.84
(c) Other current liabilities	168.50	96.60
(d) Short-term provisions	8.70	4.63
Total	**5,118.21**	**4,938.99**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment And Intangible Assets	1,276.16	665.62
(i) Tangible assets	-	-
(ii) Intangible assets	788.27	686.00
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	1,130.78	637.78
(b) Non-current investments	-	-
(c) Long term loans and advances	6.93	6.90
(d) Other non-current assets	-	-
(e) Deferred Tax assets (Net)		
(2) Current assets		
(a) Current investments		
(b) Inventories	22.38	12.85
(c) Trade receivables	1,595.92	2,636.64
(d) Cash and cash equivalents	185.74	210.94
(e) Short-term loans and advances	112.03	82.25
(f) Other current assets		
Total	**5,118.21**	**4,938.99**

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: May 30, 2026

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STANDALONE 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	286.23	287.63	292.30	248.34
Adjustment for Non Operative Income/ Expenditure and Non Cash Items:-				
Depreciation and Amortisation	30.14	30.19	58.91	59.16
Interest Income	(50.58)	(56.10)	(122.90)	(57.78)
Interest Paid on Borrowings	1.57	4.20	3.13	18.86
MAT Credit Entitlement Reversal	-	(3.57)	-	(3.57)
Tax adjusted from reserves	-	(4.88)	-	(4.97)
Provision for Gratuity & Other Benefits	7.40	(0.46)	9.66	(0.92)
Profit on Sale of Investments	-	-	-	(1.03)
Operating profit before working capital changes	**274.76**	**257.01**	**241.11**	**258.09**
Increase/(Decrease) in Trade Payables	(23.30)	25.08	(21.54)	16.55
Increase/(Decrease) in Other Liabilities	24.83	(74.59)	71.89	26.20
(Increase)/Decrease in Trade Receivables	(12.65)	(4.88)	(9.53)	1.66
(Increase)/Decrease in Short term advances	(23.99)	(31.22)	25.20	(179.97)
(Increase)/Decrease in Other Current Assets	174.42	(16.67)	(29.77)	(52.50)
(Increase)/Decrease in Other Non Current Assets	(0.02)	-	(0.02)	119.99
Cash generated from operations	**414.05**	**154.73**	**277.33**	**190.02**
Taxes (Paid)/Received (Net of TDS)	(69.18)	(61.69)	(72.82)	(61.68)
Net cash from Operating Activities	**344.87**	**93.04**	**204.51**	**128.34**
Cash flows from Investing Activities				
Purchase of Property, Plant Equipment's and Intangible Assets	(581.17)	(26.70)	(669.45)	(36.85)
Purchase/Sale of Investment(Net)	(193.00)	(55.02)	(493.00)	(46.82)
Expenditure of Capital Work in Progress	118.71	(73.00)	(102.27)	(624.44)
Bank Deposits not considered as Cash and Cash Equivalents (Net)	1,000.00	-	11.85	(48.61)
Interest received	50.58	56.10	122.90	57.78
Net cash from Investing Activities	**395.12**	**(98.62)**	**(1,129.97)**	**(698.94)**
Cash flows from Financing Activities				
Proceeds from issuance of share capital	-	408.64	-	470.64
Proceeds from Securities Premium	-	2,533.57	-	2,781.57
IPO Expenses	-	(305.10)	-	(337.54)
Share Issue Cost	-	(0.01)	-	(2.41)
Net Proceeds from Borrowings	(4.14)	(74.06)	(100.28)	172.42
Interest paid	(1.57)	(4.20)	(3.13)	(18.86)
Net cash used in Financing Activities	**(5.71)**	**2,558.84**	**(103.41)**	**3,065.82**
Net increase/(decrease) in cash and cash equivalents	734.28	2,553.26	(1,028.87)	2,495.22
Cash and cash equivalents at beginning of period	820.31	30.20	2,583.46	88.25
Cash and cash equivalents at end of period	**1,554.59**	**2,583.46**	**1,554.59**	**2,583.46**
	-	-	-	-

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	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	2.41	14.26	2.41	14.26
Cash on hand	52.19	40.16	52.19	40.16
Fixed Depsoits (for Less than 3 months)	1,500.00	2,529.05	1,500.00	2,529.05
	1,554.59	**2,583.46**	**1,554.59**	**2,583.46**

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

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

Ajay Singh
Director & CFO
DIN:09278260

Place: New Delhi
Date: May 30, 2026

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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 quantitative 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 charges 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.

R.A. KILA & CO. FRN. 002775N New Delhi Chartered Accountants

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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 SARAWAGI
Partner
Membership No. 533933

Place : New Delhi
Date : 30-05-2026
UDIN: 26533933UMJFX06287

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, 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
		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

R.A. KILA & CO. FRN. 003719N 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

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

Place: New Delhi
Date: May 30, 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 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 Recievable 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 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

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

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.

R.A. KILA & CO. FRN. 008775N 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: May 30, 2026

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

Jungle Camps India Limited

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Website: www.junglecampsindia.com

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**

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

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

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:

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	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 Depsoits (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**

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

JUNGLE CAMPS INDIA LTD. JUNGLE CAMPS INDIA

Place: New Delhi
Date: May 30, 2026

JUNGLE CAMPS

JUNGLE CAMPS INDIA LIMITED
(Formerly Known as Pench Jungle Resorts Private Limited)
(CIN: L55101DL2002PLC116282)
Email ID: finance@junglecampsindia.com
Contact: +91 9999 775000 | +91 9999 742000 | +91 11 4174 9354
Website: www.junglecampsindia.com

Annexure B: Statement of deviation/ variation in use of Issue proceeds:

Amount in (Lakhs)

Particulars	Remarks
Name of Listed entity	Jungle Camps India Limited
Mode of fund raising	Public Issue
Type of Instrument	Equity Shares
Date of raising fund	13.12.2024 (IPO Allotment Date)
Amount raised	2942.21
Report filed for the Quarter year ended	31st March 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a deviation/ variation in use of funds raised	Nil Deviation/ Variation
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	Not applicable
If yes. Details of the approval so required?	Not applicable
Date of approval	Not applicable
Explanation for the deviation/ variation	Not applicable
Comments of the audit committee after review	This statement has been reviewed and approved by the audit committee.
Comments of the auditors, if any	Not Applicable

Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:

Original Object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilised	Amount of deviation/ variation for the quarter according to applicable object	Remark (if any)
Capital Expenditure for Project Development at Sanjay Dubri National Park, Madhya Pradesh	-	700.00	-	-	-	-
Capital Expenditure for Renovation of Pench Jungle Camp at Pench National Park, Madhya Pradesh	-	350.00	-	350.00	-	-
Investment in our Subsidiary Madhuvan Hospitality Pvt Ltd in relation to capital	-	1150.00	-	493*	-	-

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expenditure for the project development at Mathura Hotel Project, Mathura, Uttar Pradesh						
General Corporate Purpose	-	592.21	-	592.21	-	-

* Company had acquired Equity Shares worth Rs.300/- Lakh on 14th June 2025 and further invest Rs.193/- Lakh on 06th March 2026.
** A sum of ₹ 150.00 Lakhs towards issue expenses are mentioned in Prospectus dated 12th December 2024.

Deviation could mean:
a. Deviation in the objects or purposes for which the funds have been raised.
b. Deviation in the amount of funds actually utilized as against what was originally disclosed

For Jungle Camps India Ltd.

Managing Director

Name of Signatory: Gajendra Singh
Designation: Managing Director
DIN: 00372112
Date: 30.05.2026

Annexure-C

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in Lakhs

Sr. No.	Details of the party (listed entity		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
1	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	YASHOVARDHAN RATHORE	CDLPR1408M	WHOLE TIME DIRECTOR	Remuneration			NA			15.00	0.00	0.00
2	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	GAJENDRA SINGH	AAEPR9461N	MANAGING DIRECTOR	Remuneration			NA			6.00	0.00	0.00
3	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	AJAY SINGH	EAJPS0865L	DIRECTOR AND CFO	Remuneration			NA			3.80	0.00	0.00
4	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	SURBHI	KEYPS7247B	COMPANY SECRETARY	Remuneration			NA			3.60	0.00	0.00
5	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	MADHUVAN HOSPITALITY PRIVATE LIMITED	AARCM5111E	WHOLLY OWNED SUBSIDIARY	Investment			NA			193.00	0.00	0.00
6	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	DIVINE ENTERPRISES PRIVATE LIMITED	AAACD3108K	WHOLLY OWNED SUBSIDIARY	Sale of goods or services			NA			9.97	0.00	0.00
7	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	VERSA INDUSTRIES PRIVATE LIMITED	AAACV2926M	SUBSIDIARY	Sale of goods or services			NA			9.97	0.00	0.00
8	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	GAJENDRA SINGH	AAEPR9461N	MANAGING DIRECTOR	Any other transaction	Rent Paid		NA			0.52	0.00	0.00
9	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	GAJENDRA SINGH	AAEPR9461N	MANAGING DIRECTOR	Any other transaction	Security Deposit Paid		NA			0.78	0.00	0.00
10	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	DIVINE ENTERPRISES PRIVATE LIMITED	AAACD3108K	WHOLLY OWNED SUBSIDIARY	Inter-corporate deposit			NA			1.13	37.83	0.00
Total value of transaction during the reporting period												243.77		

								Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans,									
Sr. No.	Details of the party (listed entity		Details of the counterparty			Type of related party transaction	Details of other related party transaction	In case any financial indebtedness is incurred to make				Details of the loans, inter-corporate deposits, advances or					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary			Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	YASHOVARDHAN RATHORE	CDLPR1408M	WHOLE TIME DIRECTOR	Remuneration											
2	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	GAJENDRA SINGH	AAEPR9461N	MANAGING DIRECTOR	Remuneration											
3	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	AJAY SINGH	EAJPS0865L	DIRECTOR AND CFO	Remuneration											
4	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	SURBHI	KEYPS7247B	COMPANY SECRETARY	Remuneration											
5	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	MADHUVAN HOSPITALITY PRIVATE LIMITED	AARCM5111E	WHOLLY OWNED SUBSIDIARY	Investment											
6	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	DIVINE ENTERPRISES PRIVATE LIMITED	AAACD3108K	WHOLLY OWNED SUBSIDIARY	Sale of goods or services											
7	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	VERSA INDUSTRIES PRIVATE LIMITED	AAACV2926M	SUBSIDIARY	Sale of goods or services											
8	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	GAJENDRA SINGH	AAEPR9461N	MANAGING DIRECTOR	Any other transaction	Rent Paid										
9	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	GAJENDRA SINGH	AAEPR9461N	MANAGING DIRECTOR	Any other transaction	Security Deposit Paid										
10	JUNGLE CAMPS INDIA LIMITED	AACCP6509N	DIVINE ENTERPRISES PRIVATE LIMITED	AAACD3108K	WHOLLY OWNED SUBSIDIARY	Inter-corporate deposit		Issuance of debt		10.00%	24 MONTHS	Inter-corporate deposit	10.00%	24 MONTHS	Unsecured	BUSINESS PURPOSE	LOAN TO WHOLLY OWNED SUBSIDIARY

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Annexure-D

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023:

S. No.	Particulars	Details
1.	Reason for change viz Appointment	M/s N K Shekhawat & Co., Chartered Accountant (FRN: 015376N) have been re-appointed as the internal auditor for conducting the internal audit of the Company by the Board of Directors in the Board Meeting dated on 30th May 2026.
2.	Date of appointment	Date of Appointment: Saturday 30th May 2026 Term of Appointment: Financial Year 2026-27
3.	Brief profile (in case of appointment);	Mr. Naresh Kumar Shekhawat is a qualified Chartered Accountant with 27 years of rich experience in the field of Accounting, Taxation and Finance and Company Law matters
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

N K Shekhawat & Co.
CHARTERED ACCOUNTANTS

Office : 302, 3rd Floor, R.G. Complex,
Plot No 8, Sector-5, MLU Pocket,
Dwarka, New Delhi-110075
Phone:+91 9868338301 / 9599675524
E-mail: nshekhwat@yahoo.com

To,

Jungle Camps India Limited
(Formerly Known as Pench Jungle Resorts Private Limited)
10, 3Rd Floor , Opposite Shri Venkateswara College
Satya Nitetan, New Delhi - 110021

Subject: Consent Letter for Appointment as Internal Auditor

Dear Sir,

We, M/s N K Shekhawat & Co., Chartered Accountant (FRN: 015376N) hereby give our Consent for being appointed as internal auditor of Jungle Camps India Limited for the financial year 2026-2027 pursuant to the provisions of Section 138 of Companies Act, 2013.

Yours Truly,

For M/s N K Shekhawat & Co.,
Chartered Accountants
Firm Reg. No 015376N

(CA Naresh Kumar)
PROPRIETOR
CP No. 092616

Date: 20.05.2026
Place: New Delhi