

J. Kumar Infraprojects Ltd.

We dream ... So we achieve...

Regd. Off.: J. Kumar House, CTS No. 448, 448/1, 449, Subhash Road, Vile Parle (E), Mumbai - 400 057, Maharashtra, INDIA.

Ph.: +91-22-6871 7900 / +91-22-6774 3555 • E-mail : info@jkumar.com • Website : www.jkumar.com

CIN : L74210MH1999PLC122886



J. Kumar

ISO 9001:2015

ISO 14001:2015

OHSAS 18001:2007

October 28, 2024

To,
The General Manager
Department of Corporate Services
BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001
Fax: 2272 2037 / 39 /41/61
Scrip Code: 532940

The Listing Department
National Stock Exchange of India Ltd
Exchange Plaza, Plot No. C/1, G- Block
Bandra- Kurla Complex, Bandra East
Mumbai-400 051
Fax No.26598237/8238
Scrip Name: JKIL

Sub: Outcome of the Meeting of the Board of Directors of the Company held on Monday, October 28, 2024.

Dear Sir,

With reference to the intimation submitted to the Stock Exchange dated October 21, 2024, for the schedule of the Board Meeting and pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (hereinafter referred to as the "SEBI Listing Regulations") this is to inform that at the meeting of the **Board of Directors, as held today, i.e. on October 28, 2024** which commenced at 01:00 P.M. and concluded at **03:30 P.M inter-alia** considered and approved the following:

Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended as on September 30, 2024 along with the cashflow statement, statement of the assets and liabilities, Limited Review Report of the Company from Statutory Auditors of the Company, M/s. Todi Tulshyan & Co., Chartered Accountants which has been duly reviewed and recommended by the Audit Committee and in accordance with Regulation 33 of the SEBI Listing Regulations. The same is attached herewith as an Annexure.

The Un-Audited Standalone and Consolidated Financial Results will be made available at www.jkumar.com.

You are requested to kindly take note of the above.

for J. Kumar Infraprojects Ltd

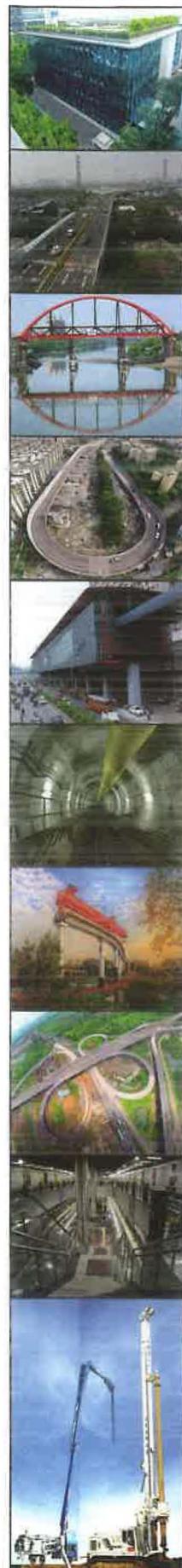
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Poornima

Company Secretary



Enclosures: As Above





J. Kumar

J. Kumar Infraprojects Limited

CIN No. L74210MH1999PLC122886

Reg. office: J.Kumar House , CTS No. 448, 448/1, 449, Vile Parle (East), Subhash Road, Mumbai 400057, Maharashtra, India

Tel: 022-67743555, Fax 022-26730814, Email - info@jkumar.com, Website: jkumar.com

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended September, 2024

₹ In Lakhs

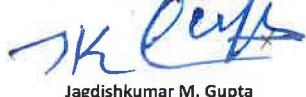
Sr.No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME						
1	Revenue from operations	1,29,237.11	1,28,149.78	1,10,417.94	2,57,386.89	2,23,550.43	4,87,920.47
2	Other income	756.12	885.30	555.31	1,641.43	1,259.87	2,840.41
3	Total Income (1+2)	1,29,993.23	1,29,035.08	1,10,973.26	2,59,028.31	2,24,810.30	4,90,760.88
4	EXPENSES						
a)	Cost of construction materials consumed	84,705.87	85,101.78	70,559.23	1,69,807.65	1,45,644.73	3,17,017.31
b)	Construction expenses	13,247.99	13,516.34	12,899.09	26,764.33	24,771.79	55,019.06
c)	Employee benefits expense	10,589.76	9,255.09	9,257.63	19,844.84	17,805.86	36,911.97
d)	Finance costs	3,312.87	3,260.25	2,727.51	6,573.12	5,466.66	12,387.67
e)	Depreciation expense	4,069.01	4,085.99	4,227.37	8,155.00	8,372.07	16,800.70
f)	Administrative & other expenses	1,845.54	1,855.02	1,746.20	3,700.56	3,181.00	8,565.96
	Total Expenses	1,17,771.04	1,17,074.46	1,01,417.03	2,34,845.50	2,05,242.11	4,46,702.67
5	Profit before exceptional items and tax (3-4)	12,222.19	11,960.62	9,556.22	24,182.81	19,568.19	44,058.21
	Exceptional Items						
6	Profit before tax	12,222.19	11,960.62	9,556.22	24,182.81	19,568.19	44,058.21
7	Tax expense:						
	Current Tax	2,991.41	3,440.23	2,406.83	6,431.70	5,254.00	12,009.34
	Deferred tax	214.89	(121.42)	(194.38)	93.47	(312.83)	(810.40)
	Total tax expense	3,206.30	3,318.87	2,212.45	6,525.17	4,941.17	11,198.94
8	Profit after tax (6-7)	9,015.89	8,641.75	7,343.77	17,657.64	14,627.02	32,859.27
9	Other comprehensive income (OCI)						
	Items not to be reclassified to profit and loss in subsequent periods:						
	Remeasurement of gains (losses) on defined benefit plans	2.61	2.61	92.64	5.22	138.96	10.44
	Income tax effect	(0.66)	(0.66)	(23.32)	(1.31)	(34.98)	(2.63)
10	Total comprehensive income (8+9)	9,017.84	8,643.70	7,413.10	17,661.55	14,731.01	32,867.08
11	Paid - up equity share capital (Face value of ₹ 5/- each)	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28
12	Other equity						
13	Earning per share (in ₹) Face value of ₹ 5/- each						
	(a) Basic	11.92	11.42	9.71	23.34	19.33	43.43
	(a) Diluted	11.92	11.42	9.71	23.34	19.33	43.43

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on October 28, 2024.
- These results have been prepared in accordance with the Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Limited Review for the Quarter and Half year ended September 30, 2024 as required under Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company.
- The Company is primarily engaged in "Construction and Engineering Activities" and there are no other reportable segments under Ind AS 108
- The figures for the previous period/year have been regrouped/reclassified wherever considered necessary.



For and on behalf of
J. Kumar Infraprojects Limited


Jagdishkumar M. Gupta

Executive Chairman

Date : October 28, 2024

Place : Mumbai



J. Kumar Infraprojects Limited

CIN No. L74210MH1999PLC122886

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Statement of Standalone Unaudited Assets & Liabilities

(₹ in Lakh)

Particulars	As at September 30, 2024	As at March 31, 2024
1. ASSETS		
I) Non-Current Assets		
(a) Property, plant and equipment	1,03,609.95	97,073.79
(b) Capital work-in-progress	3,575.74	11,115.34
(c) Investment Property	9,624.58	-
(d) Financial assets		
(i) Investments	212.92	139.10
(ii) Investments in Associate	49.00	0.49
(iii) Other financial assets	36,820.75	32,959.53
(e) Other non-current assets	1,049.83	9,255.21
	1,54,942.77	1,50,543.45
II) Current Assets		
(a) Inventories	46,908.22	48,146.01
(b) Financial assets		
(i) Trade receivables	1,48,811.39	1,19,243.89
(ii) Cash and cash equivalents	11,673.34	10,318.27
(iii) Other bank balances other than (ii) above	43,653.04	40,106.90
(iv) Loans	1,074.75	1,079.64
(v) Other financial assets	17,836.01	16,728.78
(c) Other current assets	88,171.14	84,625.66
	3,58,127.89	3,20,249.16
TOTAL ASSETS	5,13,070.66	4,70,792.61
2. EQUITY AND LIABILITIES		
I) Equity		
(a) Equity share capital		
(b) Other equity	3,783.28	3,783.28
	2,75,043.28	2,60,408.35
II) Liabilities		
i) Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	8,847.57	11,344.33
(ii) Lease liabilities	308.25	954.08
(iii) Other Financial Liabilities	17,054.04	16,140.45
(b) Provisions	44.97	-
(c) Deferred tax liabilities (net)	1,580.29	1,485.50
	27,835.12	29,924.36
ii) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	68,107.72	46,254.50
(ii) Lease liabilities	799.55	706.62
(iii) Trade payables		
- total outstanding dues of micro and small enterprises	6,089.69	7,389.11
- total outstanding dues of creditors other than micro and small enterprises	53,565.53	51,249.76
(iv) Other financial liabilities	25,268.25	23,630.57
(b) Other current liabilities	52,578.25	47,446.08
	2,06,408.99	1,76,676.63
TOTAL EQUITY & LIABILITIES	5,13,070.66	4,70,792.61



Place : Mumbai
Date: October 28, 2024

For and on behalf of
J. Kumar Infraprojects Limited

Jagdishkumar M. Gupta
Executive Chairman

J. Kumar Infraprojects Limited
STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER, 2024



Particulars	Half Year Ended September 30, 2024	Half Year Ended September 30, 2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit/(Loss) before income tax from:	24,182.81	19,568.19
Adjustments for:		
Depreciation and amortisation expense	8,155.00	8,372.07
Loss on sale of investments	(1,443.48)	(1,092.07)
Interest income and Rent received	6,573.12	5,466.66
Finance costs		
Net Gain / Loss on financial instruments fair valued through profit and loss account		-
Gain on sale / fair value adjustments of investments through profit and loss (Net)	(23.82)	-
(Gain)/Loss Due To Foreign Currency Fluctuation A/C	7.15	-
(Gain)/ Loss on Discounting of Lease		-
(Gain)/ Loss on sale of property, plant and equipment (net)	(3.06)	-
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(29,574.65)	(3,012.01)
(Increase)/Decrease in inventories	1,237.79	2,577.92
(Increase)/Decrease in Other Bank Balance	(3,546.14)	(5,682.23)
Increase/(decrease) in trade payables	1,016.35	(20,460.50)
(Increase)/ Decrease in loans	4.89	(7.55)
Increase/ (Decrease) in other current financial assets	(1,082.11)	397.62
(Increase)/ Decrease in other non current assets	8,205.38	(9,368.77)
(Increase)/ Decrease in other current assets	(3,545.48)	2,058.02
Increase/ (Decrease) in other non current financial assets	(3,861.23)	2,392.57
Increase/ (Decrease) in other financial liabilities	2,551.28	12,892.34
Increase/ (Decrease) in other liabilities	5,226.96	(10,160.37)
Increase/ (Decrease) in provisions	48.87	86.80
Cash generated from operations	14,129.64	4,028.64
Less : Income tax paid (net of refund)	(6,525.17)	(4,941.17)
Net cash inflow from operating activities	7,604.47	(912.53)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment	(7,148.50)	(6,581.20)
Proceed from Sale of property, plant and equipment		-
Payments for Capital work in progress		-
Payments for purchase of investments	(9,723.09)	
Proceeds from sale of Investment		(15.88)
Interest and rent received	1,432.98	1,092.07
Net cash outflow from investing activities	(15,438.61)	(5,505.01)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	21,853.22	8,674.39
Repayments of non-current borrowings	(2,521.88)	4,033.33
Net change in current borrowings		-
Interest and finance charges paid	(6,573.12)	(5,466.66)
Dividends paid including dividend distribution tax	(3,026.62)	(2,648.29)
Payment Towards Lease Obligation	(552.89)	(577.91)
Net cash inflow (outflow) from financing activities	9,178.71	4,014.85
Net increase (decrease) in cash and cash equivalents	1,355.07	(2,402.69)
Cash and Cash Equivalents at the beginning of the financial year	10,318.27	6,487.02
Cash and Cash Equivalents at end of the year	11,673.34	4,084.33
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks on current accounts	11,197.38	3,861.33
Cash on hand	475.95	223.00
Balances per statement of cash flows	11,673.34	4,084.33

Notes :

- a) The above Standalone Cash Flow has been prepared under the "Indirect Method" as set out in the Ind AS 7 "Statement of Cash Flows"



Todi Tulsysan & Co.

Chartered Accountants

201/202, B-Wing Extn., 2nd Floor, Rolex Shopping Centre, Station Road, Goregaon (W), Mumbai - 400 104.
Telefax : 022 - 6755 6030, Mob. : 93233 44556, Email: ttcomumbai@gmail.com

GSTIN: 27AACFT0522C1ZS

Independent Auditor's Review Report On standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
J. KUMAR INFRAPROJECTS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of J. KUMAR INFRAPROJECTS LIMITED ("the Company") for the quarter ended September 30, 2024 ("the Statement"), and for the period from April 1, 2024 to September 30, 2024, which includes 26 Joint Operations of the Company consolidated on a proportionate basis, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. 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 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 an audit. Accordingly, we do not express an audit opinion.

We have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the interim financial information of the joint operations listed in Annexure A:



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of **10** joint operations included in the standalone unaudited interim financial information of the entities included in the Company, whose results reflect total revenues of **Rs. 68,518.97 Lakhs** and **Rs. 1,11,323.00 Lakhs**, total net profit / (loss) after tax of **Rs. 1,785.63 Lakhs** and **Rs. 2,348.86 Lakhs** and total comprehensive income/ loss of **Rs. 1,785.63 Lakhs** and **Rs. 2,348.86 Lakhs** for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 respectively, as considered in the respective standalone unaudited interim financial information of the entities included in the Company. The interim financial information of these joint operations have been reviewed by the other auditors whose reports have been furnished to us and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

7. Our conclusion on the Standalone Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

8. We did not review the interim financial information of **16** joint operations included in the standalone unaudited interim financial information of the entities included in the Company, whose results reflect total revenues of **Rs. Nil** and **Rs. Nil**, total net profit / (loss) after tax of **Rs. (1.11) Lakhs** and **Rs. (1.11) Lakhs** and total comprehensive income/ loss of **Rs. (1.11) Lakhs** and **Rs. (1.11) Lakhs** for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 respectively, as considered in the respective standalone unaudited interim financial information of the entities included in the Company. The interim financial information of these joint operations have not been reviewed by their respective auditors and whose interim financial information have been furnished to us by the management of the company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on such interim financial information certified by the management of the Company. According to the information and explanations given to us by the Management, the interim financial information of these entities is not material to the Company.



Our conclusion on the Standalone Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

For TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS
(FRN: 002180C)

DILIP KUMAR
PARTNER
Membership No. 05475



Place: Mumbai
Dated: 28th October 2024
UDIN No24054575BKDAZI1386

Annexure A

Joint Operations:

S.no.	Name of JV's	
1	J. Kumar - Speco (JV)	
2	Supreme – J Kumar (JV)	
3	J Kumar - Supreme (JV)	
4	J Kumar - Shiva Engg (JV)	
5	J Kumar – PBA (JV)	
6	NCC – J Kumar (JV)	
7	A	J Kumar - J M Mhatre JV - JNPT Pkg. 1/2/3
	B	J Kumar - J M Mhatre JV – Dwarka Expressway
	C	J Kumar - J M Mhatre JV – Ulwe Coastal Rd. 1
	D	J Kumar - J M Mhatre JV – Kharghar Coastal Rd. 1
8	J Kumar – CTRG (JV)	
9	J Kumar Chirag Jekin (JV)	
10	J Kumar- Chirag - Babulal JV	
11	J Kumar - Mukesh Brothers JV	
12	J Kumar - Chirag - API JV	
13	J Kumar - KR JV	
14	J Kumar - Chirag - Navdeep JV	
15	J Kumar- RPS JV	
16	J Kumar- JKPL & CCC JV	
17	J Kumar - RK Indra JV	
18	Ameya – J Kumar JV	
19	NCC - J Kumar - SMC JV	
20	A	J KUMAR-MEPL JV - Mithi River
	B	J KUMAR-MEPL JV - STP1
	C	J KUMAR-MEPL JV - STP2
21	J Kumar - AICPL (JV)	
22	J Kumar - Azvirt (JV)	
23	J Kumar - RPS (JV)	
24	J Kumar - NCC (JV)	
25	J Kumar - SMC (JV)	
26	J Kumar - NCC (JV)	





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Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended September 30, 2024

₹ In Lakhs

Sr.No.	Particulars	Quarter ended			Half Year Ended		Year ended 31-Mar-24 Audited
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	INCOME						
1	Revenue from operations	1,29,237.11	1,28,149.78	1,10,417.94	2,57,386.89	2,23,550.43	4,87,920.47
2	Other income	756.12	885.30	555.31	1,641.43	1,259.87	2,840.41
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4	EXPENSES						
	a) Cost of construction materials consumed	84,705.87	85,101.78	70,559.23	1,69,807.65	1,45,644.73	3,17,017.31
	b) Construction expenses	13,247.99	13,516.34	12,899.09	26,764.33	24,771.79	55,019.06
	c) Employee benefits expense	10,589.76	9,255.09	9,257.63	19,844.84	17,805.86	36,911.97
	d) Finance costs	3,312.87	3,260.25	2,727.51	6,573.12	5,466.66	12,387.67
	e) Depreciation expense	4,069.01	4,085.99	4,227.37	8,155.00	8,372.07	16,800.70
	f) Administrative & other expenses	1,845.54	1,855.02	1,746.20	3,700.56	3,181.00	8,565.96
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6	Profit before tax	12,222.19	11,960.62	9,556.22	24,182.81	19,568.19	44,058.21
7	Tax expense:						
	Current tax	2,901.41	3,140.20	2,106.83	6,431.70	5,254.00	12,009.34
	Deferred tax	214.89	(121.42)	(194.38)	93.47	(312.83)	(810.40)
	Total tax expense	3,206.30	3,318.87	2,212.45	6,525.17	4,941.17	11,198.94
8	Profit after tax (6-7)	9,015.89	8,641.75	7,343.77	17,657.64	14,627.02	32,859.27
9	Share of profit/(loss) of an associate / a joint venture (IV)	1.17	46.16	-	47.32	-	217.66
	9,017.06	8,687.91	7,343.77	17,704.96	14,627.02	33,076.93	
10	Total comprehensive income (8+9)	9,019.01	8,689.86	7,413.10	17,708.87	14,731.01	33,084.74
11	Paid - up equity share capital (Face value of ₹ 5/- each)	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28
12	Other equity						
13	Earning per share (in ₹) Face value of ₹ 5/- each (a) Basic (a) Diluted	11.92	11.48	9.71	23.40	19.33	43.71
		11.92	11.48	9.71	23.40	19.33	43.71

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on October 28, 2024.
- These results have been prepared in accordance with the Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Limited Review for the Quarter and Half year ended September 30, 2024 as required under Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company.
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- The figures for the previous period/year have been regrouped/reclassified wherever considered necessary.



For and on behalf of
J. Kumar Infraprojects Limited

Jagdishkumar M. Gupta
Executive Chairman

Date : October 28, 2024

Place : Mumbai



J. Kumar Infraprojects Limited

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Statement of Consolidated Unaudited Assets & Liabilities

Particulars	As at September 30, 2024	As at March 31, 2024
1. ASSETS		
I) Non-Current Assets		
(a) Property, plant and equipment	1,03,509.95	97,073.79
(b) Capital work-in-progress	3,575.74	11,115.34
(c) Investment Property	9,624.58	-
(d) Financial assets		
(i) Investments	212.92	139.10
(ii) Investments in Associate	313.98	218.15
(iii) Other financial assets	36,820.75	32,959.53
(e) Other non-current assets	1,049.83	9,255.21
	1,55,207.75	1,50,761.11
II) Current Assets		
(a) Inventories	46,908.22	48,146.01
(b) Financial assets		
(i) Trade receivables	1,48,811.39	1,19,243.89
(ii) Cash and cash equivalents	11,673.34	10,318.27
(iii) Other bank balances other than (ii) above	43,653.04	40,106.90
(iv) Loans	1,074.75	1,079.64
(v) Other financial assets	17,836.01	16,728.78
(c) Other current assets	88,171.14	84,625.66
	3,58,127.89	3,20,249.16
TOTAL ASSETS	5,13,335.64	4,71,010.27
2. EQUITY AND LIABILITIES		
I) Equity		
(a) Equity share capital		
(b) Other equity	3,783.28	3,783.28
	2,75,308.25	2,60,626.01
II) Liabilities		
i) Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	8,847.57	11,344.33
(ii) Lease liabilities	308.25	954.08
(iii) Other Financial Liabilities	17,054.04	16,140.45
(b) Provisions	44.97	-
(c) Deferred tax liabilities (net)	1,580.29	1,485.50
	27,835.12	29,924.36
ii) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	68,107.72	46,254.50
(ii) Lease liabilities	799.55	706.62
(iii) Trade payables		
- total outstanding dues of micro and small enterprises	6,089.69	7,389.11
- total outstanding dues of creditors other than micro and small enterprises	53,565.53	51,249.76
(iv) Other financial liabilities	25,268.25	23,630.57
(b) Other current liabilities	52,578.25	47,446.08
	2,06,408.99	1,76,676.63
TOTAL EQUITY & LIABILITIES	5,13,335.64	4,71,010.27



Place : Mumbai

Date: October 28, 2024

For and on behalf of
J. Kumar Infraprojects Limited

Jagdishkumar M. Gupta
Executive Chairman

J. KUMAR INFRAPROJECTS LIMITED
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER, 2024



Particulars	Half Year Ended September 30, 2024	Half Year Ended September 30, 2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit/(Loss) before income tax from:	24,182.81	19,568.19
Adjustments for:		
Depreciation and amortisation expense	8,155.00	8,372.07
Loss on sale of investments	(1,443.48)	(1,092.07)
Interest income and Rent received	6,573.12	5,466.66
Finance costs		
Net Gain / Loss on financial instruments fair valued through profit and loss account		
Gain on sale / fair value adjustments of investments through profit and loss (Net)	(23.82)	(119.85)
(Gain) Due To Foreign Currency Fluctuation A/C	7.15	-
(Gain)/ Loss on Discounting of Lease		
(Gain)/ Loss on sale of property, plant and equipment (net)	(3.06)	(0.62)
Share of (profit)/Loss from associates	47.32	-
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(29,574.65)	(3,012.01)
(Increase)/Decrease in inventories	1,237.79	2,577.92
(Increase)/Decrease in Other Bank Balance	(3,546.14)	(5,682.23)
Increase/(decrease) in trade payables	1,016.35	(20,460.50)
(Increase)/ Decrease in loans	4.89	(7.55)
Increase/ (Decrease) in other current financial assets	(1,082.11)	397.62
(Increase)/ Decrease in other non current assets	8,205.38	(9,368.77)
(Increase)/ Decrease in other current assets	(3,545.48)	2,058.02
Increase/ (Decrease) in other non current financial assets	(3,861.23)	2,392.52
Increase/ (Decrease) in other financial liabilities	2,551.28	12,892.34
Increase/ (Decrease) in other liabilities	5,226.96	(10,160.37)
Increase/ (Decrease) in provisions	48.87	86.80
Cash generated from operations	14,176.96	3,908.17
Less : Income tax paid (net of refund)	(6,525.17)	(4,941.17)
Net cash inflow from operating activities	7,651.79	(1,033.00)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment	(14,688.10)	(6,581.20)
Proceed from Sale of property, plant and equipment		1.49
Payments for Capital work in progress	7,539.60	-
Payments for purchase of investments	(9,770.41)	-
Proceeds from sale of Investment		
Interest and rent received	1,443.48	1,092.07
Net cash outflow from investing activities	(15,475.43)	(5,487.64)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	21,853.22	8,674.39
Repayments of non-current borrowings	(2,521.88)	4,033.33
Net change in current borrowings		
Interest and finance charges paid	(6,573.12)	(5,466.66)
Dividends paid including dividend distribution tax	(3,026.62)	(2,648.29)
Payment Towards Lease Obligation	(552.89)	(577.91)
Net cash inflow (outflow) from financing activities	9,178.71	4,014.85
Net increase (decrease) in cash and cash equivalents	1,355.07	(2,402.69)
Cash and Cash Equivalents at the beginning of the financial year	10,318.27	6,487.02
Cash and Cash Equivalents at end of the year	11,673.34	4,084.32
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks on current accounts	11,197.38	3,861.32
Cash on hand	475.95	223.00
Balances per statement of cash flows	11,673.34	4,084.32

Notes :

- a) The above Standalone Cash Flow has been prepared under the "Indirect Method" as set out in the Ind AS 7 "Statement of Cash Flows"



Todi Tulsysan & Co.

Chartered Accountants

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GSTIN: 27AACFT0522C1ZS

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
J. KUMAR INFRAPROJECTS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **J. KUMAR INFRAPROJECTS LIMITED** ("the Parent") and its share of the net profit/(loss) after tax and total comprehensive income / (loss) of its associate for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 ("the statement"), which includes 26 Joint Operations of the Parent consolidated on a proportionate basis, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. 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 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 an audit. Accordingly, we do not express an audit opinion.

We have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the interim financial information of the entities listed in Annexure A:



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of **10** joint operations included in the standalone unaudited interim financial information of the entities included in the Parent, whose results reflect total revenues of **Rs. 68,518.97 Lakhs** and **Rs. 1,11,323.00 Lakhs**, total net profit / (loss) after tax of **Rs. 1,785.63 Lakhs** and **Rs. 2,348.86 Lakhs** and total comprehensive income/ loss of **Rs. 1,785.63 Lakhs** and **Rs. 2,348.86 Lakhs** for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024, as considered in the respective standalone unaudited interim financial information of the entities included in the Parent. The interim financial information of these joint operations have been reviewed by the other auditors whose reports have been furnished to us and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

7. The consolidated unaudited financial results also include the Parent's share of net profit/(loss) after tax of **Rs. 1.17 Lakhs** and **Rs. 47.32 Lakhs** and total comprehensive income / (loss) of **Rs. 1.17 Lakhs** and **Rs. 47.32 Lakhs** for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 respectively, as considered in the consolidated unaudited financial results, in respect of an associate, whose interim financial information have not been reviewed by us. These financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

8. We did not review the interim financial information of **16** joint operations included in the standalone unaudited interim financial information of the entities included in the Parent, whose results reflect total revenues of **Rs. Nil** and **Rs. Nil**, total net profit / (loss) after tax of **Rs. (1.11) Lakhs** and **Rs. (1.11) Lakhs** and total comprehensive income/ loss of **Rs. (1.11) Lakhs** and **Rs. (1.11) Lakhs** for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 respectively, as considered in the respective standalone unaudited interim financial information of the entities included in the Parent. The interim financial information of these joint operations have not been reviewed by their respective auditors and whose interim financial information have been furnished to us by the management of the Parent, and our conclusion in so far as it relates to the amounts and



disclosures included in respect of these joint operations, is based solely on such interim financial information certified by the management of the Parent. According to the information and explanations given to us by the Management, the interim financial information of these entities is not material to the Parent.

Our conclusion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

For TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS
(FRN: 002180C)

DILIP KUMAR
PARTNER
Membership No. 05475



Place: Mumbai
Dated: 28th October 2024
UDIN No 24054575BKDAZI6742

Annexure A

Holding Company:

- 1) J. Kumar Infraprojects Limited

Associate:

- 1) J. Kumar – NCC Private Limited

Joint Operations:

S.no.	Name of JV's
1	J. Kumar - Speco (JV)
2	Supreme – J Kumar (JV)
3	J Kumar - Supreme (JV)
4	J Kumar - Shiva Engg (JV)
5	J Kumar – PBA (JV)
6	NCC – J Kumar (JV)
7	a J Kumar - J M Mhatre JV - JNPT Pkg. 1/2/3
	b J Kumar - J M Mhatre JV – Dwarka Expressway
	c J Kumar - J M Mhatre JV – Ulwe Coastal Rd. 1
	d J Kumar - J M Mhatre JV – Kharghar Coastal Rd. 1
8	J Kumar – CTRG (JV)
9	J Kumar Chirag Jekin (JV)
10	J Kumar- Chirag - Babulal JV
11	J Kumar - Mukesh Brothers JV
12	J Kumar - Chirag - API JV
13	J Kumar - KR JV
14	J Kumar - Chirag - Navdeep JV
15	J Kumar- RPS JV
16	J Kumar- JKIPL & CCC JV
17	J Kumar - RK Indra JV
18	Ameya – J Kumar JV
19	NCC - J Kumar - SMC JV
20	a J KUMAR-MEPL JV - Mithi River
	b J KUMAR-MEPL JV - STP1
	c J KUMAR-MEPL JV - STP2
21	J Kumar - AICPL (JV)
22	J Kumar - Azvirt (JV)
23	J Kumar - RPS (JV)
24	J Kumar - NCC (JV)(VDLR)
25	J Kumar - SMC (JV)
26	J Kumar - NCC (JV)(GMLR)

