

J. Kumar Infraprojects Ltd.

We dream ... So we achieve...

Regd. Off.: 16-A, Andheri Industrial Estate, Veera Desai Road, Andheri (W), Mumbai - 400053. INDIA
Ph.: +91-22-6774 3555. Fax+91-22-2673 0814. E-mail : info@jkumar.com Website : www.jkumar.com
CIN No. : L74210MH1999PLC122886

8th November, 2022

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
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Sub: Outcome of the Meeting of the Board of Directors of the Company held on Tuesday, 8th November, 2022

Dear Sir/Ma'am,

With reference to the intimation submitted to the Exchange dated 1st November, 2022, for 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 the at the meeting of the Board of Directors, as held today, i.e. on 8th November, 2022 which commenced at 3:00 P.M and concluded at 4:30 P.M., *inter-alia* considered and approved the following:

a) Unaudited Standalone Financial Results of the Company for the quarter and half year ended as on 30th September, 2022 along with the Limited Review Report from Statutory Auditor of the Company, M/s. Todi Tulsyan & Co., Chartered Accountants, which has been duly reviewed and recommended by the Audit Committee and in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The same is attached herewith as an Annexure. The Unaudited Standalone Financial Results will be made available at www.jkumar.com, website of the Company.

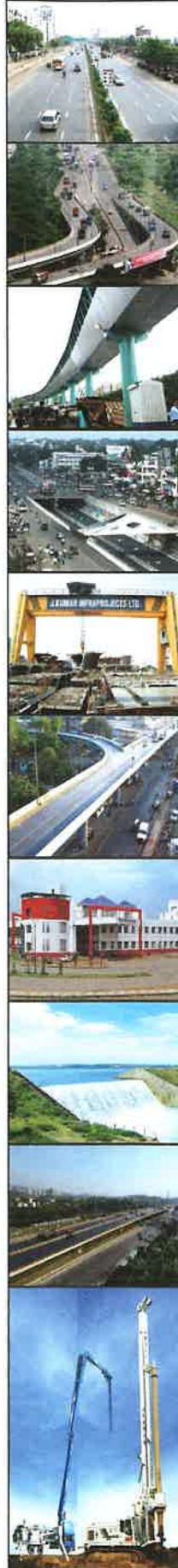
You are requested to kindly take a note of the above.

For J. Kumar Infraprojects Ltd


Poornima
Company Secretary



Enclosures: As Above





Todi Tulsyan & 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 review of Interim Financial Results of the Company

To the Board of Directors

J. Kumar Infraprojects Limited

1. We have reviewed the accompanying statement of unaudited financial results of **J. Kumar Infraprojects Limited** (the "Company") for the quarter ended September 30, 2022 and half year ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on this Statement based on our review.
3. We conducted our review of this 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether this Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that this Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



intercompany elimination) and total profit after tax (net) of Rs. 1,298.20 Lakh (without intercompany elimination) for the half year ended on that date, as considered in the financial statements. The financial information of 5 JOs have been reviewed by other auditors whose reports have been furnished to us by the management and for remaining 15 JOs, whose financial information reflect total assets of Rs. 7,243.50 Lakh (without intercompany elimination) as at September 30, 2022, total revenue of Rs. Nil (without intercompany elimination) and total profit/(loss) after tax (net) of (Rs. 7.18) lakh (without intercompany elimination), un-audited financial information certified by the management have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these JOs, is based solely on the reports of such other auditors and financial statements certified by the management, respectively.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

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

Dilip Kumar



DILIP KUMAR
PARTNER
Membership No. 05475

Mumbai November 8, 2022
UDIN No. 22054575BCNFJA1562



J. Kumar Infraprojects Limited

CIN No. L74210MH1999PLC122886

Reg. office: 16-A, Andheri Industrial Estate, Veera Desai Road, Andheri(W), Mumbai - 400 053

Corp Off: 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 Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2022.

₹ In Lakh

Sr. No.	Particulars	Quarter ended			Half Year ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
1	Revenue from operations	1,01,278.11	99,376.97	77,197.55	2,00,655.07	1,44,703.89	3,52,720.00
2	Other income	962.75	572.52	556.32	1,535.27	1,071.64	2,486.24
3	Total Income (1+2)	1,02,240.86	99,949.48	77,753.88	2,02,190.34	1,45,775.53	3,55,206.24
4	EXPENSES						
	a) Cost of construction materials consumed	67,383.84	66,995.08	47,985.97	1,34,378.92	90,489.08	2,26,824.13
	b) Construction expenses	10,240.93	10,464.24	10,109.26	20,705.17	17,416.50	41,759.57
	c) Employee benefits expense	8,064.49	6,884.50	7,026.83	14,949.00	13,788.94	27,894.46
	d) Finance costs	2,503.66	2,475.89	2,603.13	4,979.55	4,823.37	9,999.13
	e) Depreciation expense	3,733.40	3,743.86	3,528.06	7,477.27	7,229.50	14,678.87
	f) Administrative & other expenses	1,023.34	995.01	1,073.33	2,018.35	2,329.07	5,782.56
	Total Expenses	92,949.67	91,558.58	72,326.57	1,84,508.25	1,36,076.47	3,26,938.73
5	Profit before exceptional items and tax (3-4)	9,291.19	8,390.90	5,427.30	17,682.09	9,699.06	28,267.52
	Exceptional Items	-	-	-	-	-	-
6	Profit before tax	9,291.19	8,390.90	5,427.30	17,682.09	9,699.06	28,267.52
7	Tax expense:						
	Current tax	2,545.65	2,194.61	1,287.16	4,740.26	2,395.08	7,840.66
	Deferred tax	(8.21)	5.02	34.11	(3.19)	(12.30)	(160.79)
	Total tax expense	2,537.43	2,199.63	1,321.27	4,737.07	2,382.78	7,679.87
8	Profit after tax (6-7)	6,753.76	6,191.27	4,106.03	12,945.03	7,316.29	20,587.65
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	56.21	55.96	29.37	112.16	58.74	223.83
	Income tax effect	(14.08)	(14.08)	(10.28)	(28.17)	(20.55)	(78.33)
10	Total comprehensive income (8+9)	6,739.68	6,177.19	4,095.75	12,916.86	7,295.74	20,509.32
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						2,04,881.68
13	Earning per Share(in ₹)						
	Face Value of ₹ 5/- each						
	(a) Basic	8.93	8.18	5.43	17.11	9.67	27.21
	(a) Diluted	8.93	8.18	5.43	17.11	9.67	27.21

Jkg full



Notes:

- 1 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 November 08, 2022.
- 2 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.
- 3 The Limited Review for the Quarter ended September 30, 2022 as required under Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company.
- 4 The Company is primarily engaged in "Construction and Engineering Activities" and there are no other reportable segments under Ind AS 108 "Operating Segments".
- 5 The figures for the previous period/year have been regrouped/reclassified wherever considered necessary.



Date : November 08, 2022
Place : Mumbai

By Order of the Board

For J. Kumar Infraprojects Limited



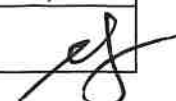
Jagdishkumar M. Gupta
Executive Chairman

J. KUMAR INFRAPROJECTS LIMITED
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

₹ In Lakh

Particulars	Half year ended 30th September 2022	Half year ended 30th September 2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit/(Loss) before income tax from:	17,682.09	9,699.06
Adjustments for:		
Depreciation	7,477.27	7,229.50
Loss on sale of investments	-	(10.43)
Interest income and rent received	(1,179.63)	889.10
Finance costs	4,979.55	4,823.37
(Gain)/Loss on sale / fair value adjustments of investments through profit and loss (Net)	3.52	(6.03)
(Gain)/ Loss on sale of property, plant and equipment (net)	51.54	(59.67)
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(13,377.80)	(4,487.59)
(Increase)/Decrease in inventories	(1,218.84)	(6,098.93)
(Increase)/Decrease in other bank balances	(6,339.87)	14,189.68
Increase/(decrease) in trade payables	(2,143.17)	(5,062.86)
(Increase)/ Decrease in loans	(118.12)	(35.95)
(Increase)/Decrease in other current financial assets	889.03	2,515.53
(Increase)/ Decrease in other current assets	1,171.55	(4,772.82)
(Increase)/Decrease in other non current financial assets	(1,948.69)	2,308.31
Increase/ (Decrease) in other financial liabilities	(3,286.06)	(2,854.51)
Increase/ (Decrease) in other liabilities	(1,338.24)	(2,233.74)
Increase/ (Decrease) in provisions	15.51	106.38
Cash generated from operations	1,319.64	16,138.41
Less : Income tax paid (net of refund)	(407.10)	(2,284.94)
Net cash inflow from operating activities	912.54	13,853.48
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment	(9,022.55)	(6,997.56)
Proceed from sale of property, plant and equipment	557.30	333.68
Payments for capital work in progress	2,238.22	2,568.70
Payments for purchase of investments	-	(136.00)
Proceeds from sale of Investment	97.10	147.03
Interest and rent received	(175.16)	(889.10)
Net cash outflow from investing activities	(6,305.09)	(4,973.24)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	3,177.33	884.94
Repayments of non-current borrowings	(2,368.50)	(3,565.34)
Net change in current borrowings	2,292.36	345.93
Interest and finance charges paid	(5,146.66)	(4,658.44)
Dividends paid	(2,269.97)	(756.66)
Payment towards lease obligation	916.25	(939.49)
Net cash outflow from financing activities	(3,399.18)	(8,689.06)
Net increase (decrease) in cash and cash equivalents	(8,791.74)	191.17
Cash and Cash Equivalents at the beginning of the financial year	11,104.14	4,572.99
Cash and Cash Equivalents at the end of the financial year	2,312.40	4,764.17
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as above comprise of the following:		
Balances with banks on current accounts	1,685.30	4,088.07
Cash on hand	627.10	676.09
Balances as per statement of cash flows (as above)	2,312.40	4,764.17
Notes :		

The above Cash Flow Statement has been prepared under the "Indirect Method" as per Ind AS 7 "Statement of Cash Flows".



J. KUMAR INFRAPROJECTS LIMITED
BALANCE SHEET AS AT SEPTEMBER 30, 2022

(₹ in Lakh)

Particulars	As at	As at
	September 30, 2022	March 31, 2022
	Unaudited	Audited
1. ASSETS		
I) Non-Current Assets		
(a) Property, plant and equipment	88,376.30	78,964.67
(b) Capital work-in-progress	3,938.71	15,176.93
(c) Financial assets		
- Investments	123.85	224.47
- Other financial assets	39,526.55	37,577.86
(d) Other non-current assets	4,163.82	4,570.93
	1,36,129.23	1,36,514.86
II) Current Assets		
(a) Inventories	37,792.46	36,573.62
(b) Financial assets		
- Trade receivables	1,02,179.22	88,801.43
- Cash and cash equivalents	2,312.40	11,104.14
- Other bank balances	32,586.23	26,246.36
- Loans	1,336.70	1,218.58
- Other financial assets	2,824.99	2,359.23
(c) Other current assets	90,384.91	91,556.46
	2,69,416.91	2,57,859.82
TOTAL ASSETS	4,05,546.14	3,94,374.67
2. EQUITY AND LIABILITIES		
I) Equity		
(a) Equity share capital	3,783.28	3,783.28
(b) Other equity	2,15,640.74	2,04,881.68
	2,19,424.01	2,08,664.96
II) Liabilities		
i) Non Current Liabilities		
(a) Financial liabilities		
- Borrowings	2,342.59	3,151.42
- Lease liabilities	1,300.34	2,117.12
(b) Provisions	211.14	195.63
(c) Deferred tax liabilities (net)	2,401.45	2,376.47
	6,255.52	7,840.64
ii) Current Liabilities		
(a) Financial liabilities		
- Borrowings	42,261.02	39,968.66
- Lease liabilities	1,819.33	1,918.80
- Trade payables		
(i) total outstanding dues of micro and small enterprises	2,352.85	3,192.61
(ii) total outstanding dues of creditors other than micro and small enterprises	52,794.26	54,097.67
- Other financial liabilities	26,177.83	22,891.78
(b) Other current liabilities	54,461.32	55,799.56
	1,79,866.61	1,77,869.08
TOTAL EQUITY & LIABILITIES	4,05,546.14	3,94,374.68

