

J. Kumar Infraprojects Ltd.

We dream ... So we achieve...

Regd. Off.: 16-A, Andheri Industrial Estate, Vecra 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



J. Kumar

ISO 9001:2015
ISO 14001:2015
OHSAS 18001:2007

9th November, 2021

To,

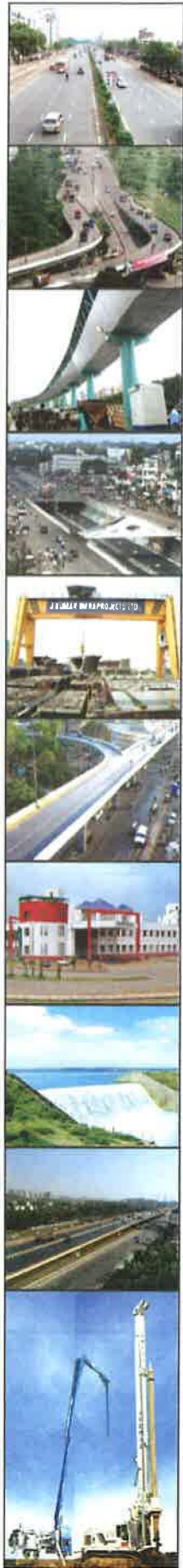
The General Manager Department of Corporate Services BSE Ltd Mumbai Samachar Marg Mumbai - 400 001 Fax: 2272 2037 / 39 /41/61 Scrip Code: 532940	The Listing Department National Stock Exchange of India Ltd Exchange Plaza, Plot No. C/1, G- Block Bandra- Kurla Complex, Bandra East Mumbai-400 051 Fax No.26598237/8238 Scrip Name: JKIL
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Sub: Outcome of the Meeting of the Board of Directors of the Company held on Tuesday,
9th November, 2021

Dear Sir/Ma'am,

With reference to the intimation submitted to the Exchange dated 29th October, 2021, 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 Board of Directors in their meeting held through Video Conferencing, in accordance with (Companies (Meetings of Board and its Powers) Amendment Rules, 2020) read with the Circulars as issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India, on 9th November, 2021 which commenced at 11:00 A.M. and concluded at 12.15 P.M., *inter-alia* considered and approved the following:

Unaudited Standalone Financial Results of the Company for the quarter and half year ended as on 30th September, 2021 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.



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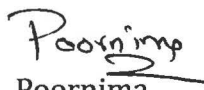
Re-constitution of the Risk Management Committee and revision in the Risk Management Policy of the Company.

Existing Risk Management Committee Members	New Risk Management Committee Members
Dr. R. SrInivasan - Non-Executive - Independent Director (Chairman);	Mrs. Archana Yadav - Non-Executive - Independent Director [Chairperson];
Mr. Kamal J. Gupta - Executive Director (Managing Director) [Member];	Mr. Kamal J. Gupta - Executive Director (Managing Director) [Member];
Mr. Nalin J. Gupta- Executive Director (Managing Director) [Member];	Mr. Nalin J. Gupta- Executive Director (Managing Director) [Member];
Mr. Arvind Gupta - Chief Financial Officer [Member-cum-Chief Risk Officer]	Mr. Arvind Gupta - Chief Financial Officer [Member-cum-Chief Risk Officer]

The Unaudited Standalone Financial Results will be made available at www.jkumar.com, website of the Company.

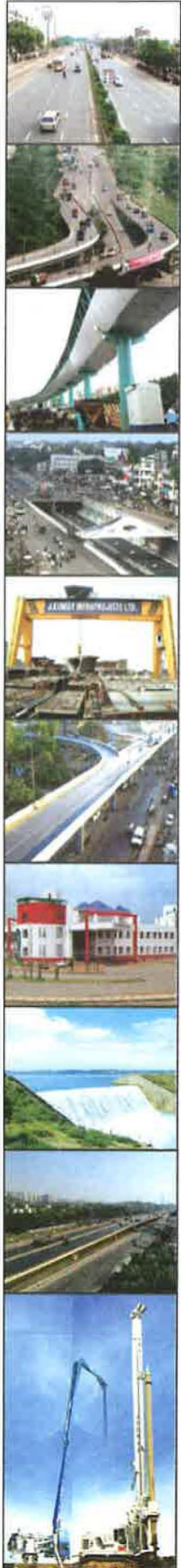
You are requested to kindly take a note of the above.

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 the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
J. Kumar Infracore Limited

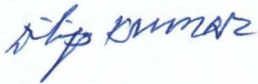
1. We have reviewed the accompanying statement of unaudited standalone financial results of **J. Kumar Infracore Limited** (the "Company") for the **quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021** (the "Statement") attached herewith, being submitted by the 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 the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and



accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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 the accompanying 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.

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



DILIP KUMAR
PARTNER
Membership No.05475

Mumbai, November 9, 2021.
UDIN No. 21054575AAAAFO8870



J. Kumar Infraprojects Ltd

CIN No. L74210MH1999PLC122886

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

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Statement of Standalone Unaudited Financial Result for the Quarter and Half year ended September 30, 2021

₹ In Lakh

Sr.No.	Particulars	Quarter ended			Half Year ended		Year Ended
		30-Sep-21 Unaudited	30-Jun-21 Unaudited	30-Sep-20 Unaudited	30-Sep-21 Unaudited	30-Sep-20 Unaudited	31-Mar-21 Audited
	REVENUE						
1	Revenue from operations	77,197.55	67,506.33	47,738.59	1,44,703.89	76,264.22	2,57,084.41
2	Other income	556.32	515.32	589.66	1,071.64	1,197.16	2,528.95
3	Total Revenue (1+2)	77,753.88	68,021.65	48,328.25	1,45,775.53	77,461.37	2,59,613.36
4	EXPENSES						
	a) Cost of construction materials consumed	47,985.97	42,503.11	27,453.21	90,489.08	44,286.85	1,61,210.87
	b) Employee benefits expense	7,026.83	6,762.11	5,032.58	13,788.94	8,563.39	23,116.07
	c) Finance costs	2,603.13	2,220.24	2,388.61	4,823.37	5,070.20	10,438.63
	d) Depreciation expense	3,528.06	3,701.45	3,530.62	7,229.50	7,035.36	14,371.13
	e) Other expenses	11,182.59	8,562.98	8,933.06	19,745.57	14,263.47	41,619.83
	Total Expenses	72,326.57	63,749.89	47,338.09	1,36,076.47	79,219.28	2,50,756.54
5	Profit before exceptional items and tax (3-4)	5,427.30	4,271.76	990.17	9,699.06	(1,757.90)	8,856.82
	Exceptional Items						
6	Profit/ (Loss) before tax	5,427.30	4,271.76	990.17	9,699.06	(1,757.90)	8,856.82
7	Tax expense:						
	Current tax	1,287.16	1,107.92	1.00	2,395.08	84.06	2,711.89
	Deferred tax	34.11	(46.41)	278.39	(12.30)	(471.67)	(246.53)
	Total tax expenses	1,321.27	1,061.51	279.40	2,382.78	(387.62)	2,465.36
8	Profit/ (Loss) for the year (6-7)	4,106.03	3,210.25	710.77	7,316.29	(1,370.29)	6,391.46
9	Other Comprehensive Income/ (Loss)						
	Items not to be reclassified to profit and loss in subsequent periods:						
	Remeasurement of gains (losses) on defined benefit plans	29.37	29.37	47.61	58.74	95.21	117.47
	Income tax effect	(10.28)	(10.28)	16.70	(20.55)	33.32	29.56
10	Total Comprehensive Income/ (Loss) for the period/year (8+9)	4,125.12	3,229.34	775.03	7,354.47	(1,241.76)	6,538.50
11	Paid - up equity share capital	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28
12	Other equity						1,84,905.69
13	Earning per Share(in ₹)						
	Face Value of ₹ 5/- each						
	(a) Basic	5.43	4.24	0.94	9.67	(1.81)	8.45
	(a) Diluted	5.43	4.24	0.94	9.67	(1.81)	8.45

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 Tuesday November 09, 2021.
- 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 (India Accounting Standards) Rules as amended from time to time.
- 3 The Limited Review for the Quarter and half year ended on September 30, 2021 as required under Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 has been completed by the Statutory Auditors of the Company.
- 4 The Company has exercised due care in significant accounting judgements and estimates in relation to the recoverability of receivables, Investments and loans and advances, based on the Information available to date, both Internal and external, while preparing the Company's financial results for the current period.
- 5 The Company is primarily engaged in "Construction and Engineering Activities" and there are no other reportable segments under Ind AS 108 "Operating Segments".
- 6 The figures for the previous period have been regrouped and /or rearranged wherever considered necessary.

By Order of the Board

For J. Kumar Infraprojects Limited



Jagdish Kumar M. Gupta

Executive

Chairman

DIN No.: 01112887



Date : November 09, 2021

Place : Mumbai

J. KUMAR INFRAPROJECTS LIMITED

CIN No.: L74210MH1999PLC122886

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STATEMENT OF UN-AUDITED ASSETS AND LIABILITIES

₹ In Lakh

Particulars	As At	
	September 30, 2021 Unaudited	March 31, 2021 Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	80,994.09	80,555.71
(b) Capital Work-in-Progress	12,412.00	14,980.70
(c) Financial Assets		
(i) Investments	165.85	160.42
(ii) Other Financial Assets	24,341.69	26,681.56
(d) Other Non-Current Assets	5,983.46	6,093.60
	1,23,897.09	1,28,471.99
Current assets		
(a) Inventories	34,706.55	28,607.62
(b) Financial Assets		
(i) Trade Receivables	66,470.04	61,982.45
(ii) Cash and Cash Equivalents	4,764.17	4,572.99
(iii) Bank Balances Other than (ii) above	41,089.23	55,278.90
(iv) Loans	1,110.16	1,074.21
(v) Other Financial Assets	1,787.01	4,302.54
(c) Other Current Assets	84,983.59	80,210.77
	2,34,910.74	2,36,029.48
TOTAL ASSETS	3,58,807.82	3,64,501.47
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,783.28	3,783.28
(b) Other Equity	1,91,502.99	1,84,905.69
	1,95,286.27	1,88,688.96
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	4,524.68	5,802.11
ii) Lease Liabilities	1,948.97	1,891.79
(b) Provisions	212.23	164.58
(c) Deferred Tax liabilities (Net)	2,467.19	2,458.94
	9,153.07	10,317.42
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	46,236.50	47,293.52
(ii) Trade Payables	40,719.22	45,782.08
(iii) Lease Liabilities	1,798.64	1,717.13
(iii) Other Financial Liabilities	21,849.72	24,704.23
(b) Other Current Liabilities	43,764.40	45,998.14
(c) Current Tax Liabilities (Net)	-	-
	1,54,368.48	1,65,495.09
TOTAL LIABILITIES	3,58,807.82	3,64,501.47



J. Kumar Infraprojects Limited

Cash Flow Statement for the Half year ended on September 30, 2021

₹ in Lakh

Particulars	Half year ended September 30, 2021	Half year ended September 30, 2020
	Unaudited	Unaudited
(A) CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit/(Loss) Before Income Tax From:	9,699.06	(1,757.90)
Adjustments For:		
Depreciation and Amortisation Expense	7,229.50	7,035.36
(Gain) / Loss on Sale of Investments	(10.43)	(15.57)
Interest Income and Rent Received	(889.10)	(1,006.98)
Finance Costs	4,823.37	5,070.20
(Net Gain) / Loss on financial instruments fair valued through Statement of profit and loss	-	6.03
(Gain) on sale / fair value adjustments of investments through Statement profit and loss (Net)	(6.03)	(23.13)
(Gain)/ Loss on sale of Property, Plant and Equipment (Net)	(59.67)	(26.97)
Change In Operating Assets and Liabilities:		
(Increase)/ Decrease In Trade Receivables	(4,487.59)	10,011.78
(Increase)/ Decrease In Inventories	(6,098.93)	2,404.21
(Increase)/ Decrease In Other Bank Balance	14,189.68	(1,002.00)
Increase/ (Decrease) In Trade Payables	(3,062.88)	(18,478.04)
(Increase)/ Decrease In Loans	(35.95)	16.73
(Increase)/ Decrease In Other Current Financial Assets	2,515.53	1,207.69
(Increase)/ Decrease In Other Current Assets	(4,772.82)	4,575.52
(Increase)/ Decrease In Other Non Current Financial Assets	2,308.31	4,764.86
(Increase)/ Decrease In Other Non Current Assets	-	(14.23)
Increase/ (Decrease) In Other Financial Liabilities	(2,854.51)	(4,304.03)
Increase/ (Decrease) In Other Liabilities	(2,233.74)	5,289.21
Increase/ (Decrease) In Provisions	106.38	3.94
Cash Generated From Operations	14,360.20	15,756.65
Less : Income Tax Paid (Net of Refund)	2,284.94	1,613.50
Net Cash Inflow / (Outflow) From Operating Activities	12,075.25	14,143.15
(B) CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments For Property, Plant and Equipment/CWIP	(4,428.86)	(1,359.81)
Proceed From Sale of Property, Plant and Equipment	333.68	85.27
Payments For Purchase of Investments	(136.00)	(82.00)
Proceeds From Sale of Investment	147.03	157.08
Interest and Rent Received	889.10	1,006.98
Net Cash Inflow / (Outflow) From Investing Activities	(3,195.05)	(192.48)
(C) CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Borrowings	884.94	555.76
Repayment of Non-Current Borrowings	(3,565.34)	(3,856.84)
Net Change In Current Borrowings	345.93	(5,651.48)
Interest and Finance Charges Paid	(4,658.40)	(4,925.66)
Dividends Paid Including Dividend Distribution Tax	(756.66)	-
Payment Towards Lease Obligation	(939.49)	(769.21)
Net Cash Inflow / (Outflow) From Financing Activities	(8,689.02)	(14,647.43)
(D) Net Increase/ (Decrease) in cash and cash equivalents (A + B + C)	191.19	(696.76)
Cash and Cash Equivalents at the beginning of the financial year	4,572.99	5,911.73
Cash and Cash Equivalents as at September 30, 2021	4,764.17	5,214.97
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	4,088.07	4,437.52
Cash on Hand	676.09	777.46
Balances As Per Statement of Cash Flows	4,764.17	5,214.97

