



JITF INFRALOGISTICS LIMITED
Jindal ITF Centre, 28, Shivaji Marg, New Delhi-110015; Tel. No.: 011 66463983/84; Fax No.: 011 66463982

Dated: 11.11.2024

To,

BSE Limited

Corporate Relation Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 540311

Through: BSE Listing Centre

National Stock Exchange of India Ltd.,

Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

Scrip Code: JITFINFRA

Through: NEAPS

SUB. : INFORMATION PURSUANT TO REGULATIONS 30 READ WITH REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (LISTING REGULATIONS)

Dear Sirs,

This is with reference to the captioned subject, we wish to inform you that pursuant to Regulation 30(2) read with Schedule III Part A Para A and Regulation 33 of the Listing Regulations, please find enclosed herewith the Unaudited Financial Results (Standalone & Consolidated) of the Company for the 2nd quarter/half year ended September 30, 2024 along with the Limited Review Report by M/s Lodha & Co., Chartered Accountant, Statutory Auditors.

The Board Meeting commenced at 02:30 p.m. and concluded at 4.00 p.m.

This is for your information and record please.

Thanking You,

Yours Faithfully

FOR JITF INFRALOGISTICS LIMITED

.....
ALOK KUMAR
COMPANY SECRETARY
ACS No. 19819

Independent Auditor's Review Report on Quarterly and Year to date 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

JITF Infralogistics Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of JITF Infralogistics Limited ("the Company") for the quarter ended 30th September, 2024 and year to date from 1st April, 2024 to 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the 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 (as amended), read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 about whether the financial results are free from material misstatement(s). A review is limited primarily to enquiries of the Company personnel and analytical procedures applied to the financial data and thus provide less assurance than an audit. We have not performed an audit and 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 all material respects in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed u/s 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which is to be disclosed, or that it contains any material misstatement.

For **LODHA & CO LLP**

Chartered Accountants

Firm's Registration No. 301051E/E300284



(Gaurav Lodha)

Partner

Membership No. 507462

UDIN: 24507462BJZZGL2927

Place: New Delhi

Date: 11/11/2024



Independent Auditor's Review Report on Quarterly and Year to date Unaudited Consolidated Financial Results of the JITF Infralogistics Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
JITF Infralogistics Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of JITF Infralogistics Limited ("the Company" or "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its share of net profit/(loss) after tax and total comprehensive income of its joint ventures for the quarter ended 30th September, 2024 and year to date 1st April, 2024 to 30th September, 2024 ("the Statement") attached herewith, being submitted by Holding 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 Holding Company's Management and approved by the 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 (as amended), read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
(a) Subsidiaries

- (i) JITF Urban Infrastructure Services Limited
- (ii) Jindal Rail Infrastructure Limited (Till September 2nd 2024)
- (iii) JWIL Infra Limited



- (iv) JITF Urban Infrastructure Limited
- (v) JITF Urban Waste Management (Ferozepur) Limited
- (vi) JITF Urban Waste Management (Bathinda) Limited
- (vii) JITF Urban Waste Management (Jalandhar) Limited
- (viii) Jindal Urban Waste Management (Visakhapatnam) Limited
- (ix) Jindal Urban Waste Management (Guntur) Limited
- (x) Jindal Urban Waste Management (Tirupati) Limited
- (xi) Timarpur-Okhla Waste Management Company Limited
- (xii) Jindal Urban Waste Management (Ahmedabad) Limited
- (xiii) Jindal Urban Waste Management (Jaipur) Limited
- (xiv) Jindal Urban Waste Management (Jodhpur) Limited
- (xv) Jindal Urban Waste Management (Bawana) Limited
- (xvi) JITF Water Infra (Naya Raipur) Limited
- (xvii) JITF ESIPL CETP (Sitarganj) Limited
- (xviii) JITF Industrial Infrastructure Development Company Limited
- (xix) Tehkhand Waste To Electricity Project Limited
- (xx) Quality Iron & Steel Limited (w.e.f 30.03.2024)

(b) Joint Ventures

- (i) JWIL-SSIL (JV)
- (ii) SMC-JWIL(JV)
- (iii) JWIL-RANHILL (JV)
- (iv) MEIL-JWIL (JV)
- (v) JWIL-SPML (JV)
- (vi) TAPI-JWIL (JV)
- (vii) KNK-JWIL(JV)
- (viii) SPML -JWIL (JV)
- (ix) OMIL-JWIL-VKMCPL(JV)
- (x) JWIL-LCC (JV)
- (xi) JWIL-OMIL-SPML (JV)

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 other auditors referred to in paragraph 8 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 the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Material uncertainty relating to Going Concern relating to Subsidiary Company:**

JITF Water Infra (Naya Raipur) Limited (JITFWIL/NRDA): Auditor of JITFWIL/NRDA has drawn attention regarding non-extension of the Concession agreement for Operation and Maintenance beyond 4th January, 2018 by the local authority. Therefore, it indicates that a material uncertainty



exists that may cast significant doubt on the JITFWIL's ability to continue as a going concern {note no. 42.26(a) of the audited consolidated financial statements for the year ended 31st March, 2024}.

Our conclusion is not modified for matter stated above.

7. Emphasis of matter:

Attention is invited in respect to JITF Urban Waste Management (Bathinda) Limited whose auditors have drawn attention in their review report that the said Company has prepared financial statements on going concern basis based on their assessment of receiving the Arbitration Award and additional support from promoters [read with note no. 42.26(d) of the audited consolidated financial statements for the year ended 31st March, 2024]. The auditors of the above stated company has not modified their conclusion in this regard.

Our conclusion is not modified for matter stated above.

8. Other Matters:

- (a) We did not review the interim financial results of Nineteen (19) subsidiaries included in the unaudited consolidated financial results, whose interim financial results reflect total assets of Rs 6,11,442.80 lakhs as at 30th September, 2024, total revenues of Rs. 1,35,593.99 lakhs and Rs 67,419.71 lakhs, total net profit after tax of Rs. 6,823.68 lakhs and Rs 2,428.26 lakhs, total comprehensive income of Rs. 7,305.29 lakhs and Rs 2820.72 lakhs, for the quarter ended and period ended 30th September 2024 respectively, and net cashflows of Rs (1,338.29) lakhs for the period 1st April, 2024 to 30th September, 2024 as considered in the unaudited consolidated financial results. We did not audit the financial statements of nine joint ventures which reflects Group's share of net profit of Rs. (1.05) lakhs and Rs 3.15 lakhs and total comprehensive income of Rs. (1.05) lakhs and Rs 3.15 lakhs for the quarter ended 30th September 2024 and period ended on that date respectively, as considered in the unaudited consolidated financial results, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditors {including audited financial results of Jindal Rail Infrastructure Limited for the period ended 2nd September 2024 (refer note no. 3 of the accompanying Statement)} 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 these subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of above matter.

- (b) The unaudited consolidated financial results also include the Group's share of net profit/ (loss) after tax of Rs. 11.39 lakhs and Rs Nil lakhs and total comprehensive income of Rs. 11.39 lakhs and Rs Nil lakhs for the quarter ended 30th September 2024 and period ended on that date, as considered in the unaudited consolidated financial results, in respect of two joint ventures, based on their financial results



which have not been reviewed by their auditor and have been provided to us by the management of Holding Company. According to information and explanations given to us by the management, these financial results are not material to the Group.

Our conclusion is not modified in respect of above matter.

For LODHA & CO LLP
Chartered Accountants
Firm's Registration No. 301051E/E300284

Lodha

(Gaurav Lodha)
Membership No. 507462
UDIN: 24507462BJZZGM6923
Place: New Delhi
Date: 11/11/2024



JITF INFRALOGISTICS LIMITED

Regd. Off.: A-11 (7), Udaya Society, Sector-3, Tatibandh, Dharsiwa, Raipur- 492099, Chattisgarh

CIN - L60231CT2008PLC016434

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ Lacs)

| S. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|--------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------|
| | | 30.09.2024 (Unaudited) | 30.06.2024 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) | 31.03.2024 Audited |
| | Income | | | | | | |
| I | Revenue from operations | 113.42 | 83.77 | 77.68 | 197.19 | 163.41 | 197.19 |
| II | Other income | 0.01 | - | - | 0.01 | - | 0.01 |
| III | Total Income (I+II) | 113.43 | 83.77 | 77.68 | 197.20 | 163.41 | 197.20 |
| | Expenses | | | | | | |
| IV | Employee benefits expense | 57.61 | 59.12 | 49.35 | 116.73 | 100.83 | 116.73 |
| | Finance costs | 2.62 | 2.57 | 2.76 | 5.19 | 5.80 | 5.19 |
| | Depreciation and amortization expense | 0.42 | 0.46 | 0.55 | 0.88 | 1.10 | 0.88 |
| | Other expenses | 36.00 | 15.00 | 20.21 | 51.00 | 40.74 | 51.00 |
| | Total expenses (IV) | 96.65 | 77.15 | 72.87 | 173.80 | 148.47 | 173.80 |
| V | Profit/(loss) before tax and exceptional items (III- IV) | 16.78 | 6.62 | 4.81 | 23.40 | 14.94 | 23.40 |
| VI | Exceptional Item | - | - | - | - | - | - |
| VII | Profit/(loss) before tax (V-VI) | 16.78 | 6.62 | 4.81 | 23.40 | 14.94 | 23.40 |
| VIII | Tax expense: | | | | | | |
| | (1) Current tax | 6.29 | 3.65 | 3.10 | 9.94 | 6.65 | 9.94 |
| | (2) Deferred tax | (2.39) | (1.99) | (1.90) | (4.38) | (2.89) | (4.38) |
| | Total Tax Expense (VIII) | 3.90 | 1.66 | 1.20 | 5.56 | 3.76 | 5.56 |
| IX | Profit (Loss) for the period/year (VII-VIII) | 12.88 | 4.96 | 3.61 | 17.84 | 11.18 | 17.84 |
| X | Other Comprehensive Income | | | | | | |
| | (i) Re-measurement gains (losses) on defined benefit plan | 0.32 | 0.32 | - | 0.64 | - | 0.64 |
| | (ii) Income tax effect on above | (0.08) | (0.08) | - | (0.16) | - | (0.16) |
| | Total Other Comprehensive Income (X) | 0.24 | 0.24 | - | 0.48 | - | 0.48 |
| XI | Total Comprehensive Income for the period/year (IX+X) (Comprising profit/ (loss) and other comprehensive Income for the period/year) | 13.12 | 5.20 | 3.61 | 18.32 | 11.18 | 18.32 |
| XII | Earnings per equity share (Face value of ₹ 2/- each) | | | | | | |
| | (1) Basic (₹) | 0.05 | 0.02 | 0.01 | 0.07 | 0.04 | 0.07 |
| | (2) Diluted (₹) | 0.05 | 0.02 | 0.01 | 0.07 | 0.04 | 0.07 |
| | | (Not annualised) | (Not annualised) | (Not annualised) | (Not annualised) | (Not annualised) | |
| XIII | Paid up Equity Share Capital | 514.07 | 514.07 | 514.07 | 514.07 | 514.07 | 514.07 |
| XIV | Other Equity | | | | | | 31,528.69 |
| XV | Net Worth | | | | | | 32,042.76 |



Handwritten signature

JITF INFRA LOGISTICS LIMITEDRegd. Off.: A-11 (7), Udaya Society, Sector-3, Talibandh, Dharsiwa, Raipur- 492099, Chattisgarh
CIN - L60231CT2008PLC016434**STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES**

(₹ Lacs)

| S.No. | Particulars | As at September 30, 2024 (Unaudited) | As at March 31, 2024 Audited |
|-------|--|--|------------------------------------|
| | Assets | | |
| (1) | Non-current assets | | |
| | (a) Property, Plant and Equipment | 0.59 | 1.47 |
| | (b) Intangible assets | 2.80 | 3.20 |
| | (c) Financial Assets | | |
| | Investments | 32,083.16 | 32,083.16 |
| | (d) Deferred tax assets (net) | 12.27 | 8.05 |
| (2) | Current assets | | |
| | (a) Financial Assets | | |
| | (i) Trade receivables | 32.60 | 27.93 |
| | (ii) Cash and cash equivalents | 59.80 | 30.15 |
| | (iii) Bank balances other than (ii) above | - | 1.11 |
| | (b) Current tax assets (Net) | 23.04 | 16.03 |
| | (c) Other current assets | 18.35 | 22.33 |
| | Total Assets | 32,232.61 | 32,193.43 |
| | Equity and liabilities | | |
| | Equity | | |
| | (a) Equity share capital | 514.07 | 514.07 |
| | (b) Other equity | 31,547.01 | 31,528.69 |
| | Liabilities | | |
| (1) | Non-current liabilities | | |
| | (a) Financial Liabilities | | |
| | Borrowings | 102.89 | 97.69 |
| | (b) Provisions | 13.16 | 10.44 |
| (2) | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Trade payables | | |
| | - Total outstanding dues of Micro Enterprises and Small Enterprises | - | - |
| | - Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises | - | - |
| | (ii) Other financial liabilities | 23.51 | 16.53 |
| | (b) Other current liabilities | 14.40 | 12.26 |
| | (c) Provisions | 17.58 | 13.75 |
| | Total Equity and Liabilities | 32,232.62 | 32,193.43 |

*Signature*

JITF INFRA LOGISTICS LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.)-281403

CIN - L60231UP2008PLC069245

UNAUDITED STATEMENT OF STANDALONE CASH FLOW

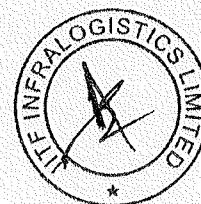
(₹ Lacs)

| PARTICULARS | For the Half Year Ended | |
|--|---------------------------|---------------------------|
| | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) |
| A. CASH INFLOW (OUTFLOW) FROM THE OPERATING ACTIVITIES | | |
| Net profit before tax | 23.40 | 14.94 |
| Adjustments for : | | |
| Add/(Less) | | |
| Interest Expenses | 5.19 | 5.80 |
| Depreciation | 0.88 | 1.10 |
| (Profit)/loss on sale of fixed assets (net) | (0.01) | 6.90 |
| Operating profit before working capital changes | 29.46 | 21.84 |
| Adjustments for : | | |
| (Increase)/Decrease in Loans and advances and other assets | 0.42 | 0.94 |
| Increase/(Decrease) in Trade and Other Payables | 16.31 | 4.62 |
| CASH GENERATED FROM OPERATIONS | 46.19 | 27.40 |
| Tax (Paid) / Refund | (16.95) | (12.90) |
| Net cash inflow / (outflow) from operating activities | 29.24 | 14.50 |
| B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES | | |
| Purchase of Property, plant & equipment (PPE) | (0.25) | - |
| Sales proceeds of fixed assets | 0.66 | 0.41 |
| C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES | | |
| Increase/(Decrease) in Long Term Borrowings | - | (25.00) |
| NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES | - | (25.00) |
| Net changes in cash and cash equivalents | 29.65 | (10.50) |
| Cash and cash equivalents at beginning of the period | 30.15 | 30.68 |
| Cash and cash equivalents at end of the period | 59.80 | 20.18 |

NOTES:

1. Figures in bracket indicates cash out flow.

2. The above cash flow statement has been prepared under the indirect method set out in IND AS-7 'Statement of Cash Flows'.



(Handwritten Signature)

Notes:

1. The business activity of the Company falls within a single primary business segment viz 'Management Support Services' and hence there is no other reportable segment as per Ind AS 108 'operating segments'.
2. The shareholders of the Company had accorded their consent to the Board of Directors of the Company and JITF Urban Infrastructure Services Limited (JUISL), a material subsidiary of the Company, for disinvestment of the equity shares held by JUISL in Jindal Rail Infrastructure Limited (JRIL), a wholly owned subsidiary of JUISL. The subsidiary of the company i.e. JUISL has completed sale transaction of its investment in step down subsidiary namely JRIL with Texmaco Rail & Engineering Limited under Securities Purchase agreement dated 25th July 2024 on 3rd September 2024 and has received the sale consideration of Rs 46435.65 lacs and thus JRIL is no longer a subsidiary of the Company with effect from 3rd September 2024.
3. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 11th November, 2024.



Place: New Delhi
Date: 11th November, 2024.



**By Order of the Board
for JTF Infralogistics Limited**

A handwritten signature in black ink, appearing to read 'Amarendra Kumar Sinha'.

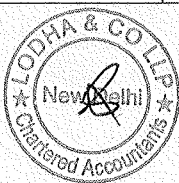
**Amarendra Kumar Sinha
Whole Time Director
DIN 08190565**

JITF INFRALOGISTICS LIMITED

 Regd. Of.: A-11 (7), Uday Society, Sector-3, Talibarah, Dharsiwa, Raipur- 492099, Chhattisgarh
 CIN - L60231CT2008PLC016434

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

| S. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|--------|--|-------------------|------------------|------------------|-------------------|-------------------|--------------------|
| | | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 |
| | | Unaudited | Unaudited | Unaudited | (Unaudited) | (Unaudited) | Audited |
| | Income | | | | | | |
| I | Revenue from operations | 48,059.19 | 46,498.39 | 72,006.44 | 94,557.58 | 126,341.13 | 253,518.17 |
| II | Other income | 1,079.22 | 775.17 | 716.99 | 1,854.39 | 1,271.48 | 5,095.39 |
| III | Total Income (I+II) | 49,138.41 | 47,273.56 | 72,723.43 | 96,411.97 | 127,612.61 | 258,613.56 |
| IV | Expenses | | | | | | |
| | Cost of materials consumed | 11,953.39 | 11,740.96 | 37,650.90 | 23,694.35 | 58,401.79 | 99,554.00 |
| | Purchases of Stock-in-Trade | 1,760.89 | 152.54 | 187.56 | 1,913.43 | 252.70 | 10,094.93 |
| | Construction Expenses | 18,855.83 | 18,600.82 | 16,563.89 | 37,456.65 | 35,213.31 | 76,531.40 |
| | Changes in inventories of finished goods, Stock-in-Trade and work-in-progress | 224.62 | (194.53) | 62.65 | 30.09 | (372.29) | 495.24 |
| | Employee benefits expense | 3,614.54 | 3,554.99 | 2,973.42 | 7,169.53 | 5,947.56 | 12,467.34 |
| | Finance costs | 8,481.28 | 8,072.89 | 7,374.28 | 16,554.17 | 14,530.00 | 29,823.69 |
| | Depreciation and amortization expense | 1,794.96 | 1,770.72 | 1,568.07 | 3,565.68 | 3,485.27 | 7,480.39 |
| | Other expenses | 4,379.88 | 2,461.41 | 3,070.01 | 6,841.29 | 6,365.06 | 14,857.66 |
| | Total expenses (IV) | 51,065.39 | 46,159.80 | 69,450.78 | 97,225.19 | 123,823.40 | 251,304.65 |
| V | Profit/(loss) before tax and share of profit/(loss) of joint venture and exceptional items (III- IV) | (1,926.98) | 1,113.76 | 3,272.65 | (813.22) | 3,789.21 | 7,308.91 |
| VI | Exceptional Item | - | - | - | - | - | 1,860.00 |
| VII | Share of profit (loss) of joint venture | 7.19 | 3.15 | 0.16 | 10.34 | 4.92 | 49.67 |
| VIII | Profit/(loss) before tax | (1,919.79) | 1,116.91 | 3,272.81 | (802.88) | 3,794.13 | 9,218.58 |
| IX | Tax expense: | | | | | | |
| | (1) Current tax | 510.00 | 871.77 | 1,563.75 | 1,381.77 | 2,681.51 | 4,694.49 |
| | (2) Deferred tax | 145.04 | 281.93 | 72.75 | 426.57 | 248.57 | (179.04) |
| | Total Tax Expense (IX) | 655.04 | 1,153.70 | 1,636.50 | 1,808.74 | 2,930.08 | 4,515.45 |
| X | Profit (Loss) for the period/year (VIII-IX) | (2,574.83) | (36.79) | 1,636.31 | (2,611.62) | 864.05 | 4,703.13 |
| XI | Discontinued Operations | | | | | | |
| | (1) Profit before tax from discontinued operations | 2,622.43 | 3,128.54 | 1,160.45 | 5,750.97 | 1,429.45 | 5,736.60 |
| | (2) Exceptional Item Gain (Refer note no 3) | 13,414.95 | - | - | 13,414.95 | - | - |
| | (3) Tax expense:- | | | | | | |
| | - On Exceptional Item | 1,472.14 | - | - | 1,472.14 | - | - |
| | - Of Discontinued operations | 659.77 | 779.82 | 295.08 | 1,439.59 | 366.44 | 1,357.40 |
| | Net Profit after tax from discontinued operations (XI) | 13,905.47 | 2,348.72 | 865.37 | 16,254.19 | 1,063.01 | 4,379.20 |
| XII | Total Profit/(loss) for the period (X+XI) | 11,330.64 | 2,311.93 | 2,501.68 | 13,642.57 | 1,927.06 | 9,082.33 |
| XIII | Net Profit/(loss) from continuing operations for the period attributable to: | | | | | | |
| | Owners of the parent | (2,402.62) | (797.52) | (237.27) | (3,200.14) | (1,878.88) | 256.43 |
| | Non-controlling interest | (172.21) | 760.73 | 1,873.58 | 588.52 | 2,742.93 | 4,446.70 |
| | Total | (2,574.83) | (36.79) | 1,636.31 | (2,611.62) | 864.05 | 4,703.13 |
| XIV | Profit/(loss) from discontinued operations for the period attributable to: | | | | | | |
| | Owners of the parent | 10,429.10 | 1,761.54 | 649.03 | 12,190.64 | 797.26 | 3,284.40 |
| | Non-controlling interest | 3,476.37 | 587.18 | 216.34 | 4,063.55 | 265.75 | 1,094.80 |
| | Total | 13,905.47 | 2,348.72 | 865.37 | 16,254.19 | 1,063.01 | 4,379.20 |
| XV | Other Comprehensive Income | | | | | | |
| | (A) Items that will not be reclassified to profit and loss | | | | | | |
| | (i) Re-measurement gains (losses) on defined benefit plan | 0.20 | 1.05 | (0.79) | 1.25 | (1.48) | 34.66 |
| | (ii) Income tax effect on above | (0.05) | (0.26) | (0.03) | (0.31) | (0.07) | (8.36) |
| | (iii) Equity Instruments through Other Comprehensive Income | - | 80.99 | 20.28 | 80.99 | 20.28 | 145.51 |
| | (iv) Income tax effect on above | - | (20.38) | (5.27) | (20.38) | (5.27) | (36.62) |
| | (B) Items that will be reclassified to profit and loss | | | | | | |
| | (i) Exchange difference in translating the financial statements of foreign operations | 410.96 | 27.99 | - | 438.95 | - | 423.67 |
| | Total Other Comprehensive Income from (XV) | 411.11 | 89.39 | 14.19 | 500.50 | 13.46 | 558.86 |
| | Other Comprehensive Income attributable to: | | | | | | |
| | Owners of the parent | 168.72 | 56.82 | 14.19 | 225.54 | 13.46 | 334.71 |
| | Non-controlling interest | 242.39 | 32.57 | - | 274.96 | - | 224.15 |
| | Total | 411.11 | 89.39 | 14.19 | 500.50 | 13.46 | 558.86 |
| XVI | Total Comprehensive Income for the period (XII+XV) (Comprising profit (loss) and other comprehensive income for the period) | 11,741.75 | 2,401.32 | 2,515.87 | 14,143.07 | 1,940.52 | 9,641.19 |
| | Total Comprehensive Income attributable to: | | | | | | |
| | Owners of the parent | 8,195.20 | 1,020.84 | 425.95 | 9,216.04 | (1,068.16) | 3,875.54 |
| | Non-controlling interest | 3,546.55 | 1,380.48 | 2,089.92 | 4,927.03 | 3,008.68 | 5,765.65 |
| | Total | 11,741.75 | 2,401.32 | 2,515.87 | 14,143.07 | 1,940.52 | 9,641.19 |
| XVII | Earnings per equity share (Face value of ₹ 2/- each) - for continued operations | | | | | | |
| | (1) Basic (₹) | (9.35) | (3.10) | (0.92) | (12.45) | (7.31) | 1.00 |
| | (2) Diluted (₹) | (9.35) | (3.10) | (0.92) | (12.45) | (7.31) | 1.00 |
| XVIII | Earnings per equity share (Face value of ₹ 2/- each) - for discontinued operations | | | | | | |
| | (1) Basic (₹) | 40.57 | 6.85 | 2.53 | 47.43 | 3.10 | 12.78 |
| | (2) Diluted (₹) | 40.57 | 6.85 | 2.53 | 47.43 | 3.10 | 12.78 |
| XIX | Earnings per equity share (Face value of ₹ 2/- each)-Continuing & Discontinued Operations | | | | | | |
| | (1) Basic (₹) | 31.22 | 3.75 | 1.61 | 34.98 | (4.21) | 13.78 |
| | (2) Diluted (₹) | 31.22 | 3.75 | 1.61 | 34.98 | (4.21) | 13.78 |
| | | (Not annualised) | (Not annualised) | (Not annualised) | (Not annualised) | (Not annualised) | |
| XX | Paid up Equity Share Capital | 514.07 | 514.07 | 514.07 | 514.07 | 514.07 | 514.07 |
| XXI | Other Equity | - | - | - | - | - | (56,063.28) |
| XXII | Net Worth | | | | | | (55,549.21) |



JITF INFRALOGISTICS LIMITED

Regd. Off: A-11 (7), Udaya Society, Sector-3, Taftbandh, Dharsiwa, Raipur- 492099, Chattisgarh

CIN - L60231CT2008PLC016434

STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES

(₹ Lacs)

| S.No. | Particulars | As at | As at |
|-------|---|-----------------------------------|---------------------------|
| | | September 30, 2024 (Unaudited) | March 31, 2024 Audited |
| | Assets | | |
| (1) | Non-current assets | | |
| | (a) Property, Plant and Equipment | 27,047.74 | 55,439.93 |
| | (b) Capital work-in-progress | 708.97 | 323.28 |
| | (c) Goodwill | 3.60 | 3.60 |
| | (d) Other Intangible assets | 97,421.51 | 99,579.21 |
| | (e) Intangible assets under development | 56,707.96 | 41,085.31 |
| | (f) Right-of-use-assets | 46.69 | 48.49 |
| | (g) Financial Assets | | |
| | (i) Investments | 334.75 | 2,217.27 |
| | (ii) Loans | 1,073.23 | 1,025.29 |
| | (iii) Trade receivables | 10,641.06 | 9,458.89 |
| | (iv) Other financial assets | 10,265.88 | 12,138.22 |
| | (h) Deferred tax assets | 10,400.51 | 13,099.57 |
| | (i) Other non-current assets | 2,453.32 | 3,123.43 |
| (2) | Current assets | | |
| | (a) Inventories | 2,669.30 | 19,758.65 |
| | (b) Financial Assets | | |
| | (i) Trade receivables | 74,848.61 | 69,116.59 |
| | (ii) Cash and cash equivalents | 12,951.98 | 18,540.91 |
| | (iii) Bank balances other than (ii) above | 20,359.42 | 15,180.36 |
| | (iv) Loans | 10,256.55 | 1,366.60 |
| | (v) Other financial assets | 51,462.70 | 52,210.62 |
| | (c) Current tax assets (net) | 1,307.33 | 937.84 |
| | (d) Other current assets | 12,720.76 | 14,506.55 |
| | Total Assets | 403,681.87 | 429,160.61 |
| | Equity and liabilities | | |
| | Equity | | |
| | (a) Equity share capital | 514.07 | 514.07 |
| | (b) Other equity | (46,607.85) | (56,063.28) |
| | Non-Controlling Interest | (1,903.32) | (6,453.23) |
| | Liabilities | | |
| (1) | Non-current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 306,820.46 | 333,201.09 |
| | (ii) Lease liabilities | 55.74 | 57.68 |
| | (iii) Other financial liabilities | 4,532.27 | 4,045.23 |
| | (b) Provisions | 774.16 | 739.06 |
| | (c) Deferred tax liabilities | 3,898.17 | 2,623.02 |
| | (d) Other non-current liabilities | 23,903.74 | 25,984.29 |
| (2) | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 41,398.95 | 43,951.04 |
| | (ii) Lease liabilities | 2.00 | 1.95 |
| | (iii) Trade payables | | |
| | - Micro and Small Enterprises | 1,770.70 | 1,302.90 |
| | - Other than Micro and Small Enterprises | 31,533.34 | 37,395.28 |
| | (iv) Other financial liabilities | 16,543.83 | 13,920.03 |
| | (b) Other current liabilities | 18,011.02 | 26,750.22 |
| | (c) Provisions | 193.10 | 172.65 |
| | (d) Current tax liabilities (net) | 2,241.49 | 1,018.61 |
| | Total Equity and Liabilities | 403,681.87 | 429,160.61 |



Signature



JITF INFRA LOGISTICS LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.)-281403

CIN - L60231UP2008PLC069245

UNAUDITED STATEMENT OF CONSOLIDATED CASH FLOW

(₹ Lacs)

| PARTICULARS | For the Half Year Ended | |
|--|---------------------------|---------------------------|
| | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) |
| A. CASH INFLOW (OUTFLOW) FROM THE OPERATING ACTIVITIES | | |
| Net profit before tax | (802.88) | 3,794.13 |
| Adjustments for : | | |
| Add/(Less) | | |
| Share of loss of joint venture | (10.34) | (4.92) |
| Net Gain/loss on Sale of current investments | (13.31) | - |
| Depreciation and amortization expense | 3,565.68 | 3,485.27 |
| Interest Expenses | 16,554.17 | 14,530.00 |
| (Profit)/loss on sale of Property, Plant and Equipment (net) | (6.19) | 33.86 |
| Allowances for doubtful debts | - | 2.82 |
| Sundry Balances Written off | 66.48 | - |
| Sundry balances/excess provisions written back | (4.81) | (55.66) |
| Interest Income | (1,381.49) | (819.50) |
| Operating profit before working capital changes | 17,967.31 | 20,966.00 |
| Adjustments for : | | |
| Inventories | (364.39) | (545.72) |
| (Increase)/Decrease in Trade Receivable | (18,502.52) | (26,878.14) |
| (Increase)/Decrease in Loans and advances and other assets | (2,037.32) | (23,901.81) |
| (Increase)/Decrease in Trade and Other Payables | 2,791.52 | 33,399.88 |
| CASH GENERATED FROM OPERATIONS | (145.40) | 3,040.21 |
| Tax (Paid) / Refund | (2,106.39) | (1,465.07) |
| Net cash inflow / (outflow) from operating activities | (2,251.79) | 1,575.14 |
| B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES | | |
| Purchase of Property, Plant and Equipment | (16,007.52) | (14,494.23) |
| Net Movement in Other Bank Deposits | (3,326.29) | (3,589.50) |
| Increase/(decrease) in current financial assets- loan | (8,889.95) | (234.88) |
| Purchase of non-current investments by subsidiary | 68.32 | (64.01) |
| Proceeds from sale of Investment in Subsidiary company (Refer note no 3) | 46,435.65 | - |
| Sale proceeds of Property, Plat and Equipment | 62.43 | 46.72 |
| Interest Received | 1,297.21 | 777.22 |
| Net cash inflow/(outflow)from investing activities | 19,639.85 | (17,558.68) |
| C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES | | |
| Payment of lease liabilities | (8.85) | (8.85) |
| Interest paid | (16,178.72) | (14,471.96) |
| Dividend paid by the subsidiary companies | (119.32) | - |
| Increase/(decrease) in current borrowings | 1,684.59 | 8,060.09 |
| Increase/(decrease) in non-current borrowings | (6,547.40) | 20,069.83 |
| Net cash inflow/(outflow) from financing activities | (21,169.70) | 13,649.11 |
| Net changes in cash and cash equivalents from Continuing Operations | (3,781.64) | (2,334.43) |
| Cash and cash equivalents at beginning of the period | 16,733.62 | 9,886.15 |
| Cash & cash equivalent at the end of the period from continuing operations | 12,951.98 | 7,551.72 |
| Cashflow from Discontinued Operations: | | |
| Opening Cash & Cash Equivalents | 1,807.29 | 26.39 |
| Cash flows from Operating activities of discontinued operations | 8,845.40 | 1,884.93 |
| Cash flows from Investing activities of discontinued operations | (398.56) | (829.08) |
| Cash flows from Financing activities of discontinued operations | (4,984.21) | (1,074.09) |
| Net Increase / Decrease in Cash & Cash Equivalents of discontinued operations | 3,462.63 | (18.24) |
| Less: Transferred due to disposal of subsidiary company | (5,269.92) | - |
| Cash and cash equivalents at end of period from discontinued operations | - | 8.15 |

NOTE:

- Increase/(decrease) in long term and short term borrowings are shown net of repayments.
- Figures in bracket indicates cash out flow.
- The above cash flow statement has been prepared under the indirect method set out in IND AS - 7 'Statement of Cash Flows'.



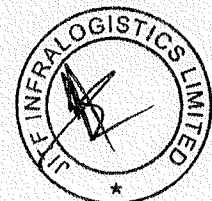
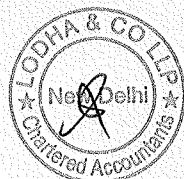
Alkshita



JITF INFRALOGISTICS LIMITED
UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ Lacs)

| S.No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|----------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------|
| | | 30.09.2024 (Unaudited) | 30.06.2024 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) | 31.03.2024 Audited |
| 1 | Segment Revenue | | | | | | |
| | a) Rail freight Wagon | - | - | - | - | - | - |
| | b) Water Infrastructure | 39,621.65 | 38,218.87 | 64,644.47 | 77,840.52 | 111,313.32 | 216,879.82 |
| | c) Urban Infrastructure | 8,437.54 | 8,279.52 | 7,361.97 | 16,717.06 | 15,027.81 | 30,470.76 |
| | d) Trading Activities | - | - | - | - | - | 6,167.59 |
| | e) Others | - | - | - | - | - | - |
| | Gross Turnover | 48,059.19 | 46,498.39 | 72,006.44 | 94,557.58 | 126,341.13 | 253,518.17 |
| | Less: Inter-segment transfer | - | - | - | - | - | - |
| | Total revenue from operations | 48,059.19 | 46,498.39 | 72,006.44 | 94,557.58 | 126,341.13 | 253,518.17 |
| 2 | Segment Results | | | | | | |
| | Profit/(Loss) before finance costs, Interest Income, exceptional items and unallocable expense/Income and Tax | | | | | | |
| | a) Rail freight Wagon | - | - | - | - | - | - |
| | b) Water Infrastructure | 3,553.22 | 4,385.48 | 7,075.32 | 7,938.70 | 10,954.54 | 21,275.72 |
| | c) Urban Infrastructure | 2,999.59 | 4,082.04 | 2,868.54 | 7,081.63 | 6,125.48 | 10,852.07 |
| | d) Trading Activity | - | - | - | - | - | 22.04 |
| | e) Others | (1,070.49) | (52.93) | (17.50) | (1,123.42) | (35.77) | (62.95) |
| | Sub Total | 5,482.32 | 8,414.59 | 9,926.36 | 13,896.91 | 17,044.25 | 32,086.88 |
| | Total Segment Profit/(Loss) before finance costs and Tax | 5,482.32 | 8,414.59 | 9,926.36 | 13,896.91 | 17,044.25 | 32,086.88 |
| | (i) Finance Cost | (8,481.28) | (8,072.89) | (7,374.28) | (16,554.17) | (14,530.00) | (29,823.69) |
| | (ii) Interest Income | 730.12 | 633.76 | 499.17 | 1,363.88 | 819.50 | 1,864.86 |
| | (iii) Other Un-allocable Income/ (Expense) (Net) | 349.05 | 141.45 | 221.56 | 490.50 | 460.38 | 3,230.53 |
| | Profit/(Loss) before Tax and exceptional items | (1,919.79) | 1,116.91 | 3,272.81 | (802.88) | 3,794.13 | 7,358.58 |
| | Exceptional Item Gain | - | - | - | - | - | 1,860.00 |
| | Profit/(Loss) before Tax | (1,919.79) | 1,116.91 | 3,272.81 | (802.88) | 3,794.13 | 9,218.58 |
| | (i) Current Tax | 510.00 | 871.77 | 1,563.75 | 1,381.77 | 2,681.51 | 4,694.49 |
| | (ii) Deferred Tax | 145.04 | 281.93 | 72.75 | 426.97 | 248.57 | (179.04) |
| | Profit/(Loss) after Tax from continuing operations | (2,574.83) | (36.79) | 1,636.31 | (2,611.62) | 864.05 | 4,703.13 |
| | Discontinued Operations (Refer Note No 3) | | | | | | |
| | (i) Profit before tax from discontinued operations | 2,622.43 | 3,128.54 | 1,160.45 | 5,750.97 | 1,429.45 | 5,736.60 |
| | (ii) Exceptional Item Gain | 13,414.95 | - | - | 13,414.95 | - | - |
| | (iii) Tax expense of discontinued operations and of exceptional item | 2,131.91 | 779.82 | 295.08 | 2,911.73 | 366.44 | 1,357.40 |
| | Net Profit after tax from discontinued operations | 13,905.47 | 2,348.72 | 865.37 | 16,254.19 | 1,063.01 | 4,379.20 |
| 3 | Segment Assets | | | | | | |
| | a) Rail freight Wagon | - | 69,206.16 | 61,589.01 | - | 61,589.01 | 63,617.13 |
| | b) Water Infrastructure | 157,902.02 | 150,465.47 | 135,107.69 | 157,902.02 | 135,107.69 | 136,895.66 |
| | c) Urban Infrastructure | 220,818.90 | 209,093.67 | 188,415.21 | 220,818.90 | 188,415.21 | 209,701.48 |
| | d) Trading Activities | - | - | - | - | - | - |
| | e) Others | 1,588.58 | 227.22 | 336.50 | 1,588.58 | 336.50 | 299.77 |
| | f) Unallocated | 23,372.37 | 26,008.13 | 16,998.70 | 23,372.37 | 16,998.70 | 18,646.57 |
| | Total Segment Assets | 403,681.87 | 455,000.65 | 402,447.11 | 403,681.87 | 402,447.11 | 429,160.61 |
| 4 | Segment Liabilities | | | | | | |
| | a) Rail freight Wagon | - | 23,279.12 | 17,321.08 | - | 17,321.08 | 16,510.57 |
| | b) Water Infrastructure | 67,018.78 | 64,238.87 | 85,774.72 | 67,018.78 | 85,774.72 | 63,227.20 |
| | c) Urban Infrastructure | 29,014.14 | 27,707.46 | 23,859.57 | 29,014.14 | 23,859.57 | 29,763.10 |
| | d) Trading Activities | - | - | - | - | - | - |
| | e) Others | 1,286.98 | 138.67 | 4,397.34 | 1,286.98 | 4,397.34 | 865.81 |
| | f) Unallocated | 354,359.07 | 399,263.54 | 361,280.62 | 354,359.07 | 361,280.62 | 380,796.37 |
| | Total Segment Liabilities | 451,678.97 | 514,627.66 | 492,633.33 | 451,678.97 | 492,633.33 | 491,163.05 |



Notes:-

1. The Group had four primary segments i.e. Rail Freight Wagons, Water Infrastructure, Urban Infrastructure and Trading activities. However, one segment ie Rail Freight Wagons was disinvested to Texmaco Rail & Engineering Limited on 3rd September 2024 and thus the company has now three primary segments i.e. Water Infrastructure, Urban Infrastructure and Trading activities.

2. The Arbitration proceedings invoked against Municipal Corporations (MC), Jalandhar & Ferozpur by JITF Urban Waste Management (Jalandhar) Limited and JITF Urban Waste Management (Ferozpur) Limited (hereinafter together referred to as "JUWML") relating to the Jalandhar and Ferozpur projects respectively. The Hon'ble Arbitral Tribunal on 15th January 2022 delivered and passed Awards of Rs. 20444.21 lacs (including Bank Guarantee of Rs. 500 lacs) and Rs. 9229.35 lacs (including Bank Guarantee of Rs. 340 lacs) along with interest, in favour of respective companies.

The MC, Jalandhar & Ferozpur filed objection Petition U/s 34 of the arbitration and conciliation Act, 1996 with interim stay application before District Court, Chandigarh, challenging the Award dated 15th January, 2022 passed in favour of JUWML. The said petition U/s 34 & interim stay application filed by MC, Jalandhar & Ferozpur have been dismissed by District Court, Chandigarh on 08.01. 2024. The JUWML also challenged some portion of the award under Section 34 and also filed application for enforcement of arbitral award before the District Court, Chandigarh which are pending for disposal

3. (a) The shareholders of the Company had accorded their consent to the Board of Directors of the Company and JITF Urban Infrastructure Services Limited (JUISL), a material subsidiary of the Company, for disinvestment of the equity shares held by JUISL in Jindal Rail Infrastructure Limited (JRIL), a wholly owned subsidiary of JUISL. The subsidiary of the company i.e. JUISL has completed sale transaction of its Investment in step down subsidiary namely JRIL with Texmaco Rail & Engineering Limited under Securities Purchase agreement dated 25th July 2024 on 3rd September 2024 and has received the sale consideration of Rs 46435.65 lacs and thus JRIL is no longer a subsidiary of the Company with effect from 3rd September 2024. Accordingly, the consolidated financials of the group include financials of JRIL till 2nd September 2024 and profit of Rs.13414.95 lacs on this has been presented as exceptional item in consolidated financial results.

(b) In accordance with Ind AS 105 "Non-current Assets held for Sale and Discontinued Operations", assets and liabilities of business operation forming part of disposal of JRIL have been considered as part of discontinued operations.



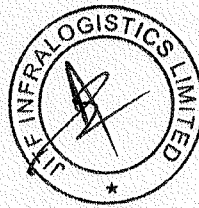
Signature

The results of discontinued operations – JRIL (including discontinued operations of earlier periods) are disclosed in the table:

| S. No. | Particulars | Quarter / Period Ended | | | Half Year/ Period Ended | | Rs. Lacs |
|--------|--|------------------------|-----------------|-----------------|-------------------------|-----------------|-----------------|
| | | 02.09.2024 | 30.06.2024 | 30.09.2023 | 02.09.2024 | 30.09.2023 | Year Ended |
| | | (Audited) | (Unaudited) | (Unaudited) | (Audited) | (Unaudited) | Audited |
| 1 | Total Income | 17,121.42 | 19,726.61 | 17,727.17 | 36,848.03 | 30,275.34 | 75,011.15 |
| 2 | Total Expenses | 14,498.99 | 16,598.07 | 16,566.72 | 31,097.06 | 28,845.89 | 69,274.55 |
| 3 | Profit(+)/Loss (-) before Tax, Exceptional items (1 - 2) | 2,622.43 | 3,128.54 | 1,160.45 | 5,750.97 | 1,429.45 | 5,736.60 |
| 4 | Exceptional Items (Gain)/ Loss | - | - | - | - | - | - |
| 5 | Profit/(loss) before tax (4-5) | 2,622.43 | 3,128.54 | 1,160.45 | 5,750.97 | 1,429.45 | 5,736.60 |
| 6 | Less: Tax Expense | 659.77 | 779.82 | 295.08 | 1,439.59 | 366.44 | 1,357.40 |
| 7 | Net Profit (+)/Loss (-) after tax (5- 6) | 1,962.66 | 2,348.72 | 865.37 | 4,311.38 | 1,063.01 | 4,379.20 |
| 8 | Other Comprehensive Income | | | | | | |
| | i) Item that will not be reclassified to profit or loss (Net of Tax) | 0.64 | 60.61 | 15.01 | 59.97 | 15.01 | 101.68 |
| | ii) Item that will be reclassified to profit or loss | - | - | - | - | - | - |
| 9 | Total Comprehensive Income for the period (7 - 8) | 1,962.02 | 2,409.33 | 880.38 | 4,371.35 | 1,078.02 | 4,480.88 |

- Figures of the consolidated financial results for the quarter and half year ended 30th September 2023 and year ended 31st March, 2024 has been restated considering the JRIL as discontinued operation. Previous period figures have been regrouped/reclassified/recast, wherever necessary, to make them comparable
- These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 11 November ,2024.

**BY Order of the Board
for JITF Infralogistics Limited**



Amarendra Kumar Sinha
Amarendra Kumar Sinha
Whole Time Director
DIN 08190565

Place: New Delhi
Date: 11th November, 2024.

