



Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
JAYANT INFRATECH LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of M/s. JAYANT INFRATECH LIMITED (the Company) for the half year ended 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jay Gupta & Associates.
Chartered Accountants
FRN: 329001E

(J.S.Gupta)
Partner
Mem. No. 059535
UDIN: 24059535BKBJHS6439



Place: Kolkata
Date: 14th Day of November, 2024

JAYANT INFRATECH LIMITED
(FORMERLY KNOWN AS JAYANT INFRATECH PRIVATE LIMITED)

Regd. Off.: MANGAL SMRITI BAJPAI GROUND, TILAK NAGAR BILASPUR CT-495001

CIN: U35202CT2003PLC015940, Phone: +91-7773015688

Email Id: info@jayantinfra.com, URL: www.jayantinfra.com

Statement of Audited Financial Results for the Year Ended 30th September, 2024

Rs. in Lakhs

Sr. No.	Particulars	6 Months ended 30.09.2024	6 Months ended 31.03.2024	6 Months ended 30.09.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	5,514.17	5,777.32	3,152.74	8,930.06	4,248.39
	b) Other Operating Income		-		-	-
	c) Other Income	18.85	47.72	25.31	73.02	109.14
	Total Income from Operations (Net)	5,533.02	5,825.03	3,178.05	9,003.08	4,357.53
2	Expenses					
	(a) Cost of Material Consumed	4,944.96	5,279.74	2,707.82	7,987.57	3,663.10
	(b) Employees Benefits Expenses	38.65	42.77	42.00	84.76	41.02
	(c) Finance Costs	46.14	59.97	43.30	103.26	89.15
	(d) Depreciation & Amortisation expense	12.99	15.59	9.78	25.38	16.31
	(e) Other Expenses	100.48	89.18	59.83	149.00	80.09
	Total Expenses	5,143.23	5,487.25	2,862.73	8,349.98	3,889.67
3	Profit before exceptional items and tax (1-2)	389.79	337.78	315.32	653.11	467.86
4	Exceptional Items (Net- Gain/Loss)					
	Provision for CSR	-	9.61	-	9.61	-
5	Profit before tax (3+4)	389.79	328.18	315.32	643.50	467.86
6	Tax Expense - Current Tax	98.17	83.03	79.21	162.24	111.07
	- Earlier Tax	8.25	(4.52)		(4.52)	1.08
	- Deffered Tax	(0.85)	(1.50)	0.15	(1.35)	(0.44)
7	Profit after tax from Continuing Operations (5-6)	284.22	251.17	235.96	487.13	356.15
8	Profit/(Loss) from Discontinuing Operations					
9	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit & Loss					
	(b) Income tax relating to items that will not be reclassified to Profit & Loss					
	(c) Items that will be reclassified to Profit & Loss					
	(d) Income tax relating to items that will be reclassified to Profit & Loss					
10	Total Other Comprehensive Income (a+b+c+d)					
11	Total Comprehensive Income (7+9)	284.22	251.17	235.96	487.13	356.15
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	970.67	970.67	970.67	970.67	970.67
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	2.93	2.59	2.43	5.02	3.77
	b) Diluted	2.79	1.65	2.43	4.08	3.77

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2024
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.
- Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations
- The Standalone Statement includes the results for the half year ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2023) of the previous financial year which were subject to limited review.

Place : Bilaspur
Date : 14.11.2024




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Statement of Standalone Assets and Liabilities as at 30th September, 2024

Particulars	As at 30th September, 2024	As at 31st March, 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	970.67	970.67
Other Equity	2,441.93	2,157.71
Money Received against Convertible Share Warrant	627.72	627.72
Total Equity	4,040.31	3,756.10
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	54.99	51.44
Long term provisions	1.23	1.23
Total Non-Current Liabilities	56.22	52.67
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	933.57	855.30
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	107.46	58.23
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,224.20	948.52
Other Current Liabilities	852.97	433.50
Short-term Provisions	270.02	172.85
Total Non-Current Liabilities	3,388.22	2,468.39
TOTAL EQUITY & LIABILITIES	7,484.76	6,277.15
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets - Tangible Assets	82.18	85.61
Non-Current Financial Assets	153.07	
Investment		144.09
Other Non - Current Asset		
Long-Term Loans and Advances	2,368.41	1,488.83
Deferred Tax Asset (Net)	11.95	11.10
Total Non-current Assets	2,615.61	1,729.63
2.786921375		
<u>Current Assets</u>		
Inventories	2,023.03	1,795.83
Trade Receivables	1,400.49	649.91
Cash and Cash Equivalents	1,168.67	1,356.35
Short-term Loans and Advances	-	513.11
Other current assets	276.97	232.32
Total Current Assets	4,869.15	4,547.52
TOTAL ASSETS	7,484.76	6,277.15

Place : Bilaspur
 Date : 14.11.2024

For JAYANT INFRATECH LIMITED


NILESH JOBANPURA
 Managing Director & CEO
 DIN-00188698



JAYANT INFRA TECH LIMITED
(FORMERLY KNOWN AS JAYANT INFRA TECH PRIVATE LIMITED)
 Regd. Off.: MANGAL SMRITI BAJPAI GROUND, TILAK NAGAR BILASPUR CT-495001
 CIN: U35202CT2003PLC015940, Phone: +91-7773015688
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th September, 2024

Rs. in Lakhs

PARTICULARS		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	389.79	643.50
	Adjustments for:		
	Finance Cost	46.14	103.26
	Depreciation	12.99	25.38
	Profit On Sale Of Car		(0.09)
	Provision for Garatuity		9.61
	Gratuity Expenses		0.94
	Interest Income	(15.60)	(52.46)
	Operating Profit before working capital changes	433.33	730.14
	Increase / (Decrease) in Other Current Assets	(52.89)	(4.82)
	Increase / (Decrease) in Trade Payables	324.92	208.60
	Increase / (Decrease) in Current Liabilities	419.47	(223.13)
	Increase / (Decrease) in Short Term Provisions	(1.00)	(0.08)
	(Increase) / Decrease in Inventories	(227.20)	(435.48)
	(Increase) / Decrease in Trade Receivable	(750.58)	100.56
	(Increase) / Decrease in Short Term Loans & Advances	513.11	196.60
	Operating Profit after working capital changes	659.15	572.40
	Less: Income Tax Paid		(111.07)
	Net Cash from/ (used in) Operating Activities	659.15	461.32
	(A)		
B	Cash Flow from Investing Activities :		
	Purchase of Property, Plant & Equipment and Intangible assets	(9.56)	(46.86)
	Sale of Property, Plant & Equipment and Intangible assets	-	0.76
	(Purchase)/Sale of Non Current Investments	(8.99)	32.58
	Interest Received	15.60	52.46
	Increase in Long Term Loans & Advances	(879.58)	(195.93)
	Net Cash from/ (used in) Investing Activities	(882.53)	(156.99)
	(B)		
C	Cash Flow from Financing Activities :		
	Issue of Share Capital	-	-
	Issue of Share Warrants	-	627.72
	Increase / (Decrease) in Short Term Borrowings	78.28	74.26
	Increase / (Decrease) in Long Term Borrowings	3.56	17.11
	Issue Expenses	-	(7.68)
	Interest paid	(46.14)	(103.26)
	Net Cash from/ (used in) Financing Activities	35.70	608.14
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(187.68)	912.48
	(A+B+C) 2.786921		
	Cash & Cash Equivalents as at the beginning of the year	1,356.35	443.88
	Cash & Cash Equivalents as at the end of the year	1,168.67	1,356.35

For JAYANT INFRA TECH LIMITED


NILESH JOBANPURA
 Managing Director & CFO
 DIN-00188698



Place : Bilaspur
 Date : 14.11.2024