

# 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

30<sup>th</sup> January, 2024

To,  
The Department of Corporate Services  
BSE Ltd  
Phiroze Jeejeebhoy Towers  
Mumbai Samachar Marg  
Mumbai - 400 001  
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  
Scrip Symbol: JKIL

ISIN of the Company: INE576I01022

Sub: Intimation / Announcement and Disclosures under:

- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR Regulations') read with Para A of Part A of Schedule III of the Regulations;
- SEBI (Prohibition of Insider Trading) Regulations, 2015 ('SEBI PIT Regulations')

- Ref: 1. Outcome of the Meeting of the Board of Directors ("Board Meeting") of the Company;
- Re-opening of the Trading Window of the Company.

Dear Sir's,

With reference to intimation submitted to your good office, dated 22<sup>nd</sup> January, 2024, to schedule the Board Meeting and pursuant to the aforesaid and below detailed SEBI LODR Regulations, 2015, this is to inform that the Board of Directors in their meeting held today, i.e. 30<sup>th</sup> January, 2024 which commenced at 12:00 Noon and concluded at 01:30 PM *inter alia*, considered and approved / took note of the following:

A) Un-Audited Financial Results: [Regulation 33 of SEBI LODR Regulations, 2015]

The Board of Directors at their meeting held today, i.e. on 30<sup>th</sup> January, 2024, approved and took on record the Un-Audited Financial Results of the Company for the Quarter and Period ended 31<sup>st</sup> December, 2023. The Un-Audited Financial Results of the Company for the said period, along with the Limited Review Report by the Statutory Auditors thereon, which has been duly reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held today, i.e. 30<sup>th</sup> January, 2024 are enclosed herewith and marked as "Annexure-A". The Un-Audited Financial Results will also be made available at [www.jkumar.com](http://www.jkumar.com), the website of the Company.

*Poornima*



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## B) Re-opening of the Trading Window: [Regulation 9 of SEBI PIT Regulations, 2015]

In furtherance to our letter dated 28<sup>th</sup> December, 2023, informing your good office, that the Trading Window, for dealing, in the securities of the Company by "Designated Persons and their immediate relatives" will remain closed from 1<sup>st</sup> January, 2024, till the closure of Forty-Eight (48) hours from the declaration of financial results of the Company, for the quarter and nine months ended as on 31<sup>st</sup> December, 2023, we would now like to inform you that the Trading Window of the Company, for dealing, in the securities of the Company, will re-open from Thursday, i.e. 1<sup>st</sup> February, 2024.

Above intimations and contents of the Annexures are self-explanatory and will also be uploaded at the website of the Company, i.e. [www.jkumar.com](http://www.jkumar.com)

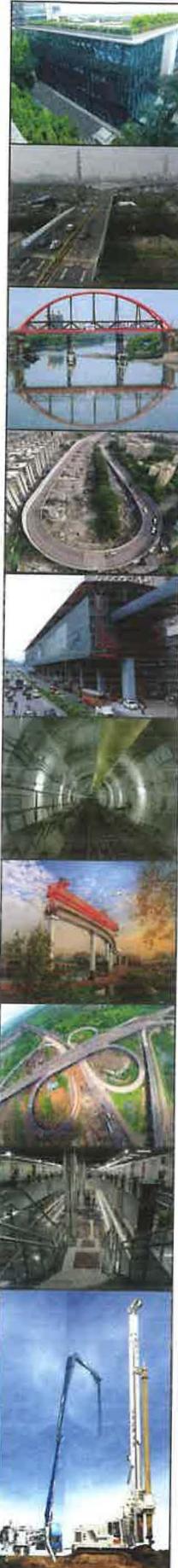
Kindly acknowledge receipt of this letter.

Yours faithfully,  
for J. Kumar Infraprojects Ltd

*Poornima*  
Poornima  
Company Secretary



Encl: as above.



# ANNEXURE - A.



## 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 Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2023

₹ In Lakhs

Sr.No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>INCOME</b>						
1	Revenue from operations	1,21,873.14	1,10,417.94	1,06,238.74	3,45,423.57	3,06,893.82	4,20,314.34
2	Other income	711.78	555.31	576.45	1,971.64	2,111.72	3,043.66
3	<b>Total Income (1+2)</b>	<b>1,22,584.92</b>	<b>1,10,973.26</b>	<b>1,06,815.20</b>	<b>3,47,395.22</b>	<b>3,09,005.54</b>	<b>4,23,358.00</b>
	<b>EXPENSES</b>						
4	a) Cost of construction materials consumed	77,632.24	70,559.23	69,857.45	2,23,276.96	2,04,236.37	2,78,398.30
	b) Construction expenses	14,080.85	12,899.09	11,985.17	38,852.64	32,690.34	45,661.48
	c) Employee benefits expense	10,166.99	9,257.63	8,033.82	27,972.85	22,982.82	30,932.97
	d) Finance costs	3,254.39	2,727.51	2,212.07	8,721.05	7,191.62	9,919.78
	e) Depreciation expense	4,310.89	4,227.37	3,865.53	12,682.96	11,342.79	15,473.94
	f) Administrative & other expenses	2,045.55	1,746.20	1,203.50	5,226.55	3,221.85	5,614.40
	<b>Total Expenses</b>	<b>1,11,490.90</b>	<b>1,01,417.03</b>	<b>97,157.53</b>	<b>3,16,733.01</b>	<b>2,81,665.78</b>	<b>3,86,000.87</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>11,094.02</b>	<b>9,556.22</b>	<b>9,657.66</b>	<b>30,662.20</b>	<b>27,339.76</b>	<b>37,357.12</b>
	Exceptional Items						
6	<b>Profit before tax</b>	<b>11,094.02</b>	<b>9,556.22</b>	<b>9,657.66</b>	<b>30,662.20</b>	<b>27,339.76</b>	<b>37,357.12</b>
7	<b>Tax expense:</b>						
	Current tax	3,018.75	2,406.83	2,589.50	8,272.74	7,329.75	10,047.76
	Deferred tax	(189.16)	(194.38)	(39.34)	(501.99)	(42.53)	(129.78)
	<b>Total tax expense</b>	<b>2,829.58</b>	<b>2,212.45</b>	<b>2,550.16</b>	<b>7,770.75</b>	<b>7,287.22</b>	<b>9,917.99</b>
8	<b>Profit after tax (6 -7)</b>	<b>8,264.43</b>	<b>7,343.77</b>	<b>7,107.50</b>	<b>22,891.45</b>	<b>20,052.53</b>	<b>27,439.14</b>
9	<b>Other comprehensive income (OCI)</b>						
	Items not to be reclassified to profit and loss in subsequent periods:						
	Remeasurement of gains (losses) on defined benefit plans	138.96	92.64	55.96	277.93	168.12	185.28
	Income tax effect	(34.98)	(23.32)	(14.08)	(69.95)	(42.25)	(46.57)
10	<b>Total comprehensive income (8+9)</b>	<b>8,368.42</b>	<b>7,413.10</b>	<b>7,149.38</b>	<b>23,099.42</b>	<b>20,178.40</b>	<b>27,577.85</b>
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	10.92	9.71	9.39	30.25	26.50	36.26
	(a) Diluted	10.92	9.71	9.39	30.25	26.50	36.26

**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 January 30, 2024.
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 and Nine months ended December 31, 2023 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.

For and on behalf of

J. Kumar Infraprojects Limited

Jagdishkumar M. Gupta  
Executive Chairman



Date : January 30, 2024

Place : Mumbai



# 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: [tcomumbai@gmail.com](mailto:tcomumbai@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 December 31, 2023 and Nine Month ended December 31, 2023 (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.



5. We did not review the financial information of 22 Joint Operations (JOs) included in the financial statements of the Company whose financial statements/financial information reflect total assets of Rs.76,554.87 Lakh (without intercompany elimination) as of December 31, 2023, total revenue of Rs.1,38,872.56 Lakh (without intercompany elimination) and total profit after tax (net) of Rs.2,789.84 Lakh (without intercompany elimination) for the for the nine month ended on that date, as considered in the financial statements. The financial information of 6 JOs have been reviewed by other auditors whose reports have been furnished to us by the management whose financial statements/financial information reflect total assets of Rs.69,327.69 Lakh (without intercompany elimination) as at December 31, 2023, total revenue of Rs. 1,38,872.08 Lakh (without intercompany elimination) and total profit after tax (net) of Rs.2,790.37 Lakh (without intercompany elimination) for the nine month ended on that date and for remaining 16 JOs, whose financial information reflect total assets of Rs.7,227.18 Lakh (without intercompany elimination) as at December 31, 2023, total revenue of Rs. 0.48 Lakh (without intercompany elimination) and total profit/(loss) after tax (net) of Rs. (0.53) 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

Place: Mumbai

Dated: 30.01.2024

UDIN No. 24054575BKCYZ7286