

JTLIL/CHD/SE/2021-22/039

Date: 12th October, 2021

Corporate Relationship Services,
BSE Limited,
25th Floor, P.J. Towers,
Dalal Street,
Mumbai 400 001

Corporate Relationship Services,
Metropolitan Stock Exchange of India Ltd,
4th Floor, Vibgyor Tower,
Opposite Trident Hotel,
Bandra- Kurla Complex,
Mumbai 400 098

BSE Scrip Code: 534600

MSEI Symbol: JTLINFRA

Subject: Un-Audited Financial Results for the Quarter and Half-Year Ended September 30, 2021

Dear Sir/Madam,

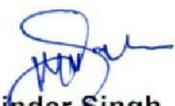
In continuation to the disclosure made for the captioned subject under the cover of our letter bearing reference No JTLIL/CHD/SE/2021-22/037 submitted today itself on listing portal at 01:42 PM, we are uploading the same again as the erroneously wrong result file got uploaded having some calculation mistake in tax amount (resulting into lesser net profit and EPS), which is observed during the process of XBRL filing.

We are enclosing herewith corrected results file for your records and dissemination at Stock Exchange. There is no other change in Balance Sheet and Cash Flow Statement enclosed/submitted.

Kindly take the same on record and oblige.

Thanking You,
Yours Sincerely,

for JTL Infra Limited


Mohinder Singh
Company Secretary



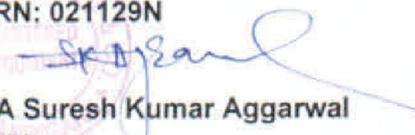


INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021

TO THE BOARD OF DIRECTORS OF JTL INFRA LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of JTL Infra Limited ('the Company') for the quarter and half year ended 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 ('the Regulation') as amended, including relevant circulars issued by SEBI from time to time:
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 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 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.
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 recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and polices has disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, and it doesn't contains any material misstatement.

Suresh K. Aggarwal & Co.,
Chartered Accountant
FRN: 021129N


CA Suresh Kumar Aggarwal
Prop.
Membership No. 090064
UDIN: 21090064AAAACP4677

Date: October 12, 2021
Place: Chandigarh

Statement of Un-audited Standalone Financial Results for the Quarter and Half Year ended September 30, 2021

(₹ in Lakhs except per share data)

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
1	Revenue from Operations						
a.	Revenue from Operations	26,309.02	17,902.23	7,987.96	44,211.25	13,063.09	43,576.10
2	Other Income	13.75	186.96	50.84	200.71	154.96	460.76
3	Total Income (1+2)	26,322.78	18,089.19	8,038.80	44,411.97	13,218.05	44,036.86
4	EXPENSES :						
a.	Cost of Materials Consumed	23,211.57	18,199.64	7,505.54	41,411.21	11,870.61	39,203.61
b.	Purchases of Stock-in-Trade	-	-	-	-	-	-
c.	Change in inventory of finished goods, work in progress and stock in trade	355.86	(1,694.73)	(324.37)	(1,338.87)	(36.20)	28.89
d.	Employee Benefits Expense	400.29	71.42	68.79	471.71	119.63	299.11
e.	Finance Costs	109.33	148.87	161.81	258.20	292.87	865.77
f.	Depreciation and Amortisation Expense	54.01	49.36	42.46	103.37	83.74	171.33
g.	Other Expenses	398.01	238.74	200.84	636.75	336.26	765.42
	Total Expenses	24,529.07	17,013.30	7,655.07	41,542.37	12,666.91	41,334.13
5	Profit Before Exceptional Items and Tax (3-4)	1,793.71	1,075.89	383.74	2,869.60	551.15	2,702.73
6	Exceptional Items	-	-	-	-	-	-
7	Profit/ (Loss) Before Tax (5-6)	1,793.71	1,075.89	383.74	2,869.60	551.15	2,702.73
8	Tax Expense/(Benefits):						
i.	Current Tax	442.49	266.35	90.77	708.84	127.64	672.86
ii.	Deferred Tax	9.00	4.43	5.81	13.43	11.10	23.55
iii.	Previous Period Tax	47.06	-	-	47.06	-	-
	Total Tax Expense (i+ii)	498.54	270.78	96.58	769.33	138.74	696.41
9	Net Profit/(Loss) from continuing operations (7-8)	1,295.17	805.11	287.16	2,100.27	412.41	2,006.32
10	Other Comprehensive Income :						
	A.) (i) Items that will not be reclassified to Profit and Loss	0.09	-	-	0.09	-	(0.34)
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B.) (i) items that will be reclassified to profit and loss account	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Other Comprehensive Income (9+10)	0.09	-	-	0.09	-	(0.34)
	Total Comprehensive Income for the period (9+11)	1,295.26	805.11	287.16	2,100.36	412.41	2,005.98
12	Paid up Equity Share Capital (Face Value Rs.10 each)	1,060.74	1,060.74	1,000.74	1,060.74	1,000.74	1,060.74
13	Other Equity	-	-	-	-	-	8,629.78
14	Net Worth						9,690.52
15	Earnings per Equity Share of Rs. 10 each						
	Basic	12.21	7.59	2.71	19.80	3.89	18.91
	Diluted	12.21	7.59	2.71	19.80	3.89	18.91

Notes:

- These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, as specified in section 133 of the Companies Act, 2013. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on October 12, 2021.
- The Statutory Auditors of the Company have carried out a Limited Review of the above Unaudited Financial Results for the quarter ended September 30, 2021 and their report was placed before the Board.
- Pursuant to exercise of conversion option, in first trench, by the warrant holders for 12,30,000 warrants issued earlier on preferential basis to non-promoter, public category, the Board of Directors of the Company have allotted 12,30,000 fully paid-up Equity Shares of Rs.10/-each (to be sub-divided into 61,50,000 Equity Shares of Rs. 2/- each in terms of members approval dated September 22, 2021 obtained in this regard before listing).
- Saturday, October 16, 2021 was fixed as the Record Date For the purpose of determining the eligibility of members for sub-division of each equity share of the face value of Rs.10/- each into five (5) equity shares, each of the face value of Rs. 2 /-each share.
- The Company operates in one reportable business segment i.e. Manufacturing of Galvanized Steel Tubes and Pipes and there are no separate reportable segment pursuant to IND AS-108.
- Figures of the previous periods have been regrouped/reclassified/restated wherever consider necessary.
- The results of the Company are also available for investors at www.jtlinfra.com, www.bseindia.com and www.msei.in.

 For and on behalf of Board of Directors of
J T L Infra Limited

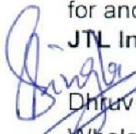

Dhruv Singla
 Whole Time Directors & CFO
 DIN: 02837754

 Place: Chandigarh
 Date: October 12, 2021

Unit - I : Gholu Majra, Derabassi, Chd.-Ambala Highway, Distt. Mohali, Punjab - 140 506 (India), Tel.: +91-77173 02250
Unit - II : Vill. Koste Budruk, Post Nizampur, Taluka Mangaon, Raigad - 402120, Maharashtra (India), Tel.: +91-77173 02251
Unit - III : Jagan Road, Backside Aggarwal Bhawan, Sirhind Side, Mandi Gobindgarh-147301 (India), Tel.: +91-77173 02252

J T L INFRA LIMITED
Balance Sheet as at September 30, 2021

Particulars	(₹ In Lakhs)	
	As at 30-Sep-21	As at 31-Mar-21
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	3,145.44	2,847.64
Capital Work in Progress	-	-
Financial Assets	-	-
Investments	-	1.44
Other Non-Current Assets	100.17	99.99
Total Non-Current Assets	3,245.61	2,949.07
Current Assets		
Inventories	6,621.16	5,308.73
Financial Assets	-	-
Loans	30.51	15.82
Trade Receivables	11,188.70	9,511.33
Cash and Cash Equivalents	198.70	21.23
Bank Balances other than Cash and Cash Equivalents	226.62	396.12
Others	9.66	12.98
Current Tax Assets (net)	3.33	3.33
Other Current Assets	2,282.86	2,719.79
Total Current Assets	20,561.54	17,989.33
Total Assets	23,807.15	20,938.40
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,060.74	1,060.74
Other Equity	11,528.00	8,629.78
Total Equity	12,588.74	9,690.52
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	1,129.79	1,069.66
Provisions	51.65	51.65
Deferred Tax Liabilities	215.02	201.60
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	1,396.46	1,322.91
Current Liabilities		
Financial Liabilities		
Borrowings	4,272.56	5,198.28
Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,596.48	3,383.87
Other Financial Liabilities	142.01	200.53
Other Current Liabilities	505.43	433.76
Provisions	2.76	2.76
Income Tax Liabilities	302.71	705.77
Total Current Liabilities	9,821.95	9,924.97
Total Equity and Liabilities	23,807.15	20,938.40

 for and on behalf of the Board of the Board of Directors of
JTL Infra Limited

 Dhruv Singla
 Whole Time Director & CFO
 DIN: 02837754


Place: Chandigarh

Date : October 12, 2021

Unit - I : Gholu Majra, Derabassi, Chd.-Ambala Highway, Distt. Mohali, Punjab - 140 506 (India), Tel.: +91-77173 02250

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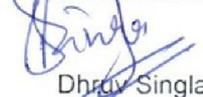
Unit - III : Jagan Road, Backside Aggarwal Bhawan, Sirhind Side, Mandi Gobindgarh-147301 (India), Tel.: +91-77173 02252

J T L INFRA LIMITED
Cash Flow Statement for the Period Ended September 30, 2021

(₹ In Lakhs)

Particulars	Year ended	Year ended	Year ended
	30-Sep-21	30-Sep-20	31-Mar-21
	Unaudited	Unaudited	Audited
Cash Flow from Operating Activities			
Net Profit/(Loss) before Tax	2,869.60	551.15	2,702.73
Adjustment for :			
Depreciation & Amortisation Expense	103.37	83.74	171.33
Interest Income	(30.97)	(10.95)	(19.14)
Interest Expense	246.60	274.75	807.24
Interest on Income Tax	11.60	-	35.03
Gains/(losses) on defined benefit plans	-	-	14.51
Net unrealized foreign exchange (gain)	(98.54)	-	(78.56)
(Gain) / Loss on Sale of Property, Plant and Equipment (net)	-	-	(38.87)
Operating Profit before working Capital Changes :	3,101.66	898.69	3,594.28
Movements in Working Capital :			
(Increase)/decrease in Trade Receivables	(1,578.82)	(1,979.32)	(4,361.21)
(Increase)/decrease in Inventories	(1,312.42)	(629.67)	(1,107.35)
Increase/(decrease) in Trade payables	1,212.61	2,187.28	2,266.54
Increase/(decrease) in Other liabilities and Provisions	13.15	(35.81)	133.84
(Increase)/decrease in Other financial assets and Other assets	425.39	(429.98)	(677.27)
Cash generated from Operations :	1,861.56	11.19	(151.16)
Direct Taxes Paid	(1,158.99)	(280.00)	(309.88)
Net Cash flow from/(used in) Operating Activities	702.58	(268.81)	(461.04)
Cash Flow from Investing Activities			
Purchase of property, plant and equipment including CWIP	(401.17)	(212.48)	(663.15)
Proceeds from sale of property, plant and equipment	-	-	50.59
Movement in Investments	1.53	-	-
Movement Bank Deposit not considered as cash & cash equivalent	169.50	(164.99)	(163.23)
Interest Received	30.97	4.69	19.14
Net Cash flow from/(used in) Investing Activities	(199.16)	(372.78)	(756.64)
Cash Flow from Financing Activities			
Proceeds from/ (repayment of) Long term borrowings	60.13	187.40	1,061.33
Money received against share warrants	1,010.00	-	1,562.00
Proceeds from/ (repayment of) in Short term borrowings	(925.72)	691.52	(596.06)
Dividend Paid	(212.15)	-	-
Interest Paid	(258.20)	(274.76)	(842.27)
Net Cash flow from/(used) in Financing Activities	(325.94)	604.16	1,185.00
Net Increase/Decrease in Cash & Cash Equivalents	177.47	(37.43)	(32.69)
Cash & Cash equivalents at the beginning of the year	21.23	53.92	53.92
Cash & Cash equivalents at the end of the year	198.70	16.49	21.23
Components of Cash and Cash Equivalents			
Cash in Hand	6.71	16.27	21.02
Balance with Scheduled Banks :			
Current Accounts	191.99	0.22	0.21
Cash & Cash Equivalents	198.70	16.49	21.23

 For and on behalf of Board of Directors of
 J T L Infra Limited


 Dhruv Singla
 Whole Time Director & CFO
 DIN: 02837754

 Place: Chandigarh
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