



Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Standalone Financial Results for half year ended 30th September, 2025 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
(Formerly known as JAYANT INFRATECH PRIVATE LIMITED)

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of JAYANT INFRATECH LIMITED (Formerly known as JAYANT INFRATECH PRIVATE LIMITED) (the Company) for the half year ended 30th September, 2025 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


Jay Shanker Gupta
Partner
(Mem. No. 059535)



UDIN: 25059535BMHC017255

Place: Kolkata

Date: 13th day of November, 2025

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Statement of Un-Audited Standalone Financial Results for the Half year Ended 30th September, 2025

Sr. No.	Particulars	Rs. in Lakhs				
		6 Months ended 30.09.2025	6 Months ended 31.03.2025	6 Months ended 30.09.2024	Year to date figures as on 31.03.2025	Year to date figures as on 31.03.2024
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	5,462.49	6,657.80	5,514.17	12,171.97	8,930.06
	b) Other Income	73.97	158.64	18.85	177.49	73.02
	Total Income from Operations (Net)	5,536.46	6,816.45	5,533.02	12,349.47	9,003.08
2	Expenses					
	(a) Cost of Material Consumed	4,665.09	5,810.13	4,944.96	10,755.09	7,987.57
	(b) Employees Benefits Expenses	82.59	72.79	38.65	111.44	84.76
	(c) Finance Costs	73.05	82.52	46.14	128.66	103.26
	(d) Depreciation & Amortisation expense	10.03	13.98	12.99	26.97	25.38
	(e) Other Expenses	110.92	99.99	100.48	200.48	149.00
	Total Expenses	4,941.68	6,079.41	5,143.23	11,222.64	8,349.98
3	Profit before exceptional items and tax (1-2)	594.78	737.04	389.79	1,126.83	653.11
4	Exceptional Items (Net- Gain/Loss)					
	Provision for CSR					9.61
5	Profit before tax (3+4)	594.78	737.04	389.79	1,126.83	643.50
6	Tax Expense - Current Tax	139.79	189.03	98.17	287.21	162.24
	- Earlier Tax	0.03	(7.82)	8.25	0.43	(4.52)
	- Deferred Tax	0.63	(0.49)	(0.85)	(1.34)	(1.35)
7	Profit after tax from Continuing Operations (5-6)	454.33	556.32	284.22	840.54	487.13
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)	454.33	556.32	284.22	840.54	487.13
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1,033.67	1,015.67	970.67	1,015.67	970.67
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	4.46	5.58	2.93	8.51	5.02
	b) Diluted	4.46	5.68	2.79	8.47	4.08

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13 November, 2025
- 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 Standards - 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

For JAYANT INFRATECH LIMITED

NILESH JOBANPUTRA
 Managing Director & CFO
 DIN-00188698



Place : Bilaspur
 Date : 13th November, 2025

Statement of Un-Audited Standalone Assets and Liabilities as at 30.09.2025

Particulars	As at 30th September, 2025	As at 31st March, 2025
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	1,033.67	1,015.67
Other Equity	4,551.22	3,461.75
Money Received against Convertible Share Warrant		500.59
Total Equity	5,584.89	4,978.01
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	11.71	37.54
Long term provisions	3.33	3.32
Total Non-Current Liabilities	15.04	40.86
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	2,302.05	1,535.70
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small	185.50	1,195.51
(b) Total outstanding dues of creditors other than micro	1,197.08	916.91
Other Current Liabilities	1,267.50	1,224.24
Short-term Provisions	428.76	289.21
Total Non-Current Liabilities	5,380.89	5,161.56
TOTAL EQUITY & LIABILITIES	10,980.82	10,180.43
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Property, Plant & Equipment	46.25	72.27
<u>Non-Current Financial Assets</u>		
Investment	665.77	456.45
<u>Other Non - Current Asset</u>		
Long-Term Loans and Advances	2,466.24	2,172.24
Deferred Tax Asset (Net)	11.81	12.44
Total Non-current Assets	3,190.07	2,713.40
<u>Current Assets</u>		
Inventories	3,645.77	3,202.83
Trade Receivables	621.07	1,424.02
Cash & Bank Balances		-
(i) Cash & Cash Equivalents	160.53	3.30
(ii) Other Bank Balances	2,072.70	2,029.81
Short-term Loans and Advances	780.28	398.40
Other current assets	510.39	408.67
Total Current Assets	7,790.75	7,467.03
TOTAL ASSETS	10,980.82	10,180.43
	(0.00)	(0.00)

For JAYANT INFRA TECH LIMITED


NILESH JOBANPUTRA
 Managing Director & CFO
 DIN-00188698

Place : Bilaspur
 Date : 13th November, 2025

JAYANT INFRATECH LIMITED
(FORMERLY KNOWN AS JAYANT INFRATECH PRIVATE LIMITED)
 Regd. Off.: MANGAL SMRITI BAJPAI GROUND, TILAK NAGAR BILASPUR CT-495001
 CIN: L35202CT2003PLC015940, Phone: +91-7773015688
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

		Rs. in Lakhs	
PARTICULARS		For The Period Ended 30th September, 2025	For The year Ended 31st March, 2025
A	<u>Cash Flow from Operating Activities :</u>		
	Net Profit/(Loss) before tax	594.78	1,126.83
	Adjustments for:		
	Finance Cost	73.05	128.66
	Depreciation	10.03	26.97
	Profit On Sale Of Car	(11.45)	(0.22)
	Provision for CSR	-	2.10
	Gratuity Expenses	(16.51)	(73.62)
	Interest Income	649.91	1,210.72
	Operating Profit before working capital changes		
	Increase / (Decrease) in Other Current Assets	(101.75)	(176.77)
	Increase / (Decrease) in Trade Payables	(729.83)	1,105.66
	Increase / (Decrease) in Current Liabilities	43.26	790.74
	Increase / (Decrease) in Short Term Provisions	1.00	(8.60)
	(Increase) / Decrease in Inventories	(442.94)	(1,407.00)
	(Increase) / Decrease in Trade Receivable	802.96	(774.12)
	(Increase) / Decrease in Short Term Loans & Advances	(381.88)	114.71
	Operating Profit after working capital changes	(159.29)	855.34
	Less: Income Tax Paid	(1.24)	(162.24)
	Net Cash from/ (used in) Operating Activities	(A) (160.53)	693.10
B	<u>Cash Flow from Investing Activities :</u>		
	Purchase of Property, Plant & Equipment and Intangible assets	(5.82)	(17.13)
	Sale of Property, Plant & Equipment and Intangible assets	33.26	3.73
	(Purchase)/Sale of Non Current Investments	(209.32)	(312.36)
	Interest Received	16.51	73.62
	Increase in Long Term Loans & Advances	(294.00)	(683.41)
	Increase / (Decrease) in Other than Bank Balance	(42.89)	(1,354.39)
	Net Cash from/ (used in) Investing Activities	(B) (502.26)	(2,289.94)
C	<u>Cash Flow from Financing Activities :</u>		
	Issue of Share Capital	203.40	508.50
	Issue of Share Warrants	(50.85)	(127.13)
	Increase / (Decrease) in Short Term Borrowings	766.35	680.40
	Increase / (Decrease) in Long Term Borrowings	(25.83)	(13.90)
	Issue Expenses	(73.05)	(128.66)
	Interest paid	820.02	919.22
	Net Cash from/ (used in) Financing Activities	(C) 820.02	919.22
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C) 157.23	(677.63)
	Cash & Cash Equivalents as at the beginning of the year	3.30	680.93
	Cash & Cash Equivalents as at the end of the year	160.53	3.30

For JAYANT INFRATECH LIMITED

NILESH JOBANPUTRA
 Managing Director & CFO
 DIN-00188698



Place : Bilaspur
 Date : 13th November, 2025