



Independent Auditor's Report on the Annual Audited Financial results for the half-year and year ended 31st March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

JAYANT INFRATECH LIMITED

(Formerly known as JAYANT INFRATECH PRIVATE LIMITED)

Opinion

We have audited the accompanying financial results of **JAYANT INFRATECH LIMITED (Formerly known as JAYANT INFRATECH PRIVATE LIMITED)** ("the Company") for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the standalone financial results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Date: May 29, 2026
Place: Kolkata

For Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E

JAY SHANKER
GUPTA

J.S Gupta
(Partner)

Membership No.: 059535
UDIN: 26059535ZFYZFP4049

Digitally signed by JAY SHANKER GUPTA
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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
Email Id: info@jayantintra.com, URL: www.jayantintra.com
Statement of Audited Standalone Financial Results for the Half year and Year ended 31 March, 2026

Sr. No.	Particulars	6 Months ended 31.03.2026	6 Months ended 30.09.2025	6 Months ended 31.03.2025	Year to date figures as on 31.03.2026	Year to date figures as on 31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	5,707.35	5,462.49	6,657.80	11,169.84	12,171.97
	b) Other Operating Income	-	-	-	-	-
	b) Other Income	148.30	73.97	158.64	222.27	177.49
	Total Income from Operations (Net)	5,855.64	5,536.46	6,816.45	11,392.11	12,349.47
2	Expenses					
	(a) Cost of Material Consumed	4,962.92	4,665.09	5,810.13	9,628.01	10,755.09
	(b) Employees Benefits Expenses	110.37	82.59	72.79	192.97	111.44
	(c) Finance Costs	117.69	73.05	82.52	190.75	128.66
	(d) Depreciation & Amortisation expense	11.68	10.03	13.98	21.71	26.97
	(e) Other Expenses	118.05	110.92	99.99	228.97	200.48
	Total Expenses	5,320.72	4,941.68	6,079.41	10,262.41	11,222.64
3	Profit before exceptional items and tax (1-2)	534.92	594.78	737.04	1,129.70	1,126.83
4	Exceptional Items (Net- Gain/Loss)					
	Past service cost of Gratuity for ammendmend in Labour law	1.20	-	-	1.20	-
5	Profit before tax (3+4)	533.73	594.78	737.04	1,128.51	1,126.83
6	Tax Expense - Current Tax					
	- Earlier Tax	136.14	139.79	189.03	275.93	287.21
	- Deferred Tax	0.79	0.03	(7.82)	0.82	0.43
7	Profit after tax from Continuing Operations (5-6)	389.76	454.33	556.32	844.09	840.54
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)	389.76	454.33	556.32	844.09	840.54
12	Extra Ordinary Items (Net of Tax Expense Rs.....Lakhs)					
13	Net Profit (+)/Loss(-) for the period (11-12)					
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1,033.67	1,033.67	1,015.67	1,033.67	1,015.67
15	Reserves excluding revaluation Reserves as per last Balance Sheet					
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	3.76	4.46	5.58	8.13	8.51
	b) Diluted	3.76	4.46	5.68	8.13	8.47

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 29 May, 2026
- 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
- The Standalone Statement includes the results for the half year ended March 31, 2026 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, 2025) of the previous financial year which were subjected to limited review.

For JAYANT INFRATECH LIMITED

NILESH JOBANPUTRA
Managing Director & CFO
DIN-00188698

Place : Bilaspur
Date : 29th May, 2026

Statement of Audited Standalone Assets and Liabilities as at March 31, 2026

Particulars	As at 31st March, 2026	As at 31st March, 2025
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	1,033.67	1,015.67
Other Equity	4,940.98	3,461.75
Money Received against Convertible Share Warrant		500.59
Total Equity	5,974.65	4,978.01
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	43.69	37.54
Long Term Provisions	12.27	3.32
Total Non-Current Liabilities	55.96	40.86
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	3,254.38	1,535.70
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	812.69	1,195.51
and small enterprises	126.01	916.91
Other Current Liabilities	1,644.64	1,224.24
Short-term Provisions	278.49	289.21
Total Non-Current Liabilities	6,116.20	5,161.56
TOTAL EQUITY & LIABILITIES	12,146.81	10,180.43
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Property, Plant & Equipment	98.15	72.27
<u>Non-Current Financial Assets</u>		
Investment	122.96	456.45
<u>Other Non - Current Asset</u>		
Long-Term Loans and Advances	2,732.96	2,172.24
Deferred Tax Asset (Net)	4.77	12.44
Total Non-current Assets	2,958.84	2,713.40
<u>Current Assets</u>		
Inventories	4,387.02	3,202.83
Trade Receivables	1,147.18	1,424.02
Cash & Bank Balances		
(i) Cash & Cash Equivalents	5.36	3.30
(ii) Other Bank Balances	2,258.36	2,029.81
Short-term Loans and Advances	898.58	398.40
Other current assets	491.47	408.67
Total Current Assets	9,187.97	7,467.03
TOTAL ASSETS	12,146.81	10,180.43
	(0.00)	(0.00)

For JAYANT INFRA TECH LIMITED



NILESH JOBANPURA
 Managing Director & CFO
 DIN-00188698

Place : Bilaspur
 Date : 29th May, 2026

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 31ST MARCH, 2026

Rs. in Lakhs

PARTICULARS		For The year Ended 31st March, 2026	For The year Ended 31st March, 2025
A	Cash Flow from Operating Activities :		
	Net Profit/ (Loss) before tax	1,128.51	1,126.83
	Adjustments for:		
	Finance Cost	190.75	128.66
	Depreciation	21.71	26.97
	Profit On Sale Of Car	(13.30)	(0.22)
	Gratuity Expenses	9.00	2.10
	Interest Income	(149.01)	(73.62)
	Operating Profit before working capital changes	1,187.65	1,210.72
	Increase / (Decrease) in Other Current Assets	(82.80)	(176.77)
	Increase / (Decrease) in Trade Payables	(1,173.71)	1,105.66
	Increase / (Decrease) in Current Liabilities	420.40	790.74
	Increase / (Decrease) in Short Term Provisions	0.51	(8.60)
	(Increase) / Decrease in Inventories	(1,184.19)	(1,407.00)
	(Increase) / Decrease in Trade Receivable	276.85	(774.12)
	(Increase) / Decrease in Short Term Loans & Advances	(500.18)	114.71
	Operating Profit after working capital changes	(1,055.48)	855.34
	Less: Income Tax Paid	(288.03)	(162.24)
	Net Cash from/ (used in) Operating Activities	(1,343.51)	693.10
B	Cash Flow from Investing Activities :		
	Purchase of Property, Plant & Equipment and Intangible assets	(78.67)	(17.13)
	Sale of Property, Plant & Equipment and Intangible assets	44.39	3.73
	(Purchase)/Sale of Non Current Investments	333.49	(312.36)
	Interest Received	149.01	73.62
	Increase in Long Term Loans & Advances	(560.73)	(683.41)
	Increase / (Decrease) in Other than Bank Balance	(228.55)	(1,354.39)
	Net Cash from/ (used in) Investing Activities	(341.06)	(2,289.94)
C	Cash Flow from Financing Activities :		
	Issue of Share Capital	203.40	508.50
	Issue of Share Warrants	(50.85)	(127.13)
	Increase / (Decrease) in Short Term Borrowings	1,718.68	680.40
	Increase / (Decrease) in Long Term Borrowings	6.16	(13.90)
	Issue Expenses		
	Interest paid	(190.75)	(128.66)
	Net Cash from/ (used in) Financing Activities	1,686.64	919.22
	Net Increase/ (Decrease) in Cash & Cash Equivalents	2.06	(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	5.36	3.30

For JAYANT INFRATECH LIMITED


NILESH JOBANPUTRA
 Managing Director & CFO
 DIN-00188698

Place : Bilaspur

Date : 29th May, 2026