



Gupta Agarwal & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2022 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 Standalone Financial Results ("the statement") of M/s. JAYANT INFRATECH LIMITED (the Company) for the half year ended 30th September, 2022 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.

Place: Kolkata
Date: 14th day of November, 2022

For Gupta Agarwal & Associates
Chartered Accountants
FRN: 329001E
JAY SHANKER
GUPTA
Jay Shanker Gupta
Partner
(Mem. No. 059535)
UDIN: 22059535BDCFLI9584

Head office 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata-700012

Ph. +91 46021021, Mob.: +91 9831012639, 9836432639

Email: guptaagarwal.associate@gmail.com

JAYANT INFRA TECH LIMITED
(FORMERLY KNOWN AS JAYANT INFRA TECH PRIVATE LIMITED)
Regd. Off.: MANGAL SMRITI BAJPAI GROUND, TILAK NAGAR BILASPUR CT-495001
CIN: U55202CT2003PLC015940, Phone: +91-7773015688
Email Id: info@jayantinfra.com, URL: www.jayantinfra.com

Statement of Standalone Assets and Liabilities as at 30th, September 2022

Particulars	As at	
	30th, September 2022	31st March, 2022
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	323.56	231.16
Other Equity	2,161.77	1,539.29
Total Equity	2,485.32	1,770.45
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	28.66	36.01
Long term provisions	1.29	1.29
Total Non-Current Liabilities	29.94	37.30
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	829.03	747.47
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	0.46	376.05
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	548.59	147.10
Other Current Liabilities	226.16	245.48
Short-term Provisions	42.23	81.80
Total Non-Current Liabilities	1,646.46	1,597.90
TOTAL EQUITY & LIABILITIES	4,161.73	3,405.65
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets - Tangible Assets	53.44	58.03
<u>Non-Current Financial Assets</u>		
Investment	395.84	206.13
Other Non - Current Asset	1,186.07	983.15
Long-Term Loans and Advances	9.49	9.31
Deferred Tax Asset (Net)	1,644.84	1,256.62
Total Non-current Assets	1,644.84	1,256.62
<u>Current Assets</u>		
Inventories	795.19	872.16
Trade Receivables	352.35	343.46
Cash and Cash Equivalents	352.30	393.13
Short-term Loans and Advances	875.03	317.30
Other current assets	141.81	222.98
Total Current Assets	2,516.89	2,149.03
TOTAL ASSETS	4,161.73	3,405.65

Place : Kolkata
Date : 14.11.2022

For JAYANT INFRA TECH LIMITED

Nilesh Jobanputra
NILESH JOBANPUTRA
Managing Director & CFO
DIN-00188658



JAYANT INFRA TECH LIMITED
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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 Un-Audited Standalone Financial Results for the Half Year Ended 30th September, 2022

Sr. No.	Particulars	Rs. in Lacs		
		6 Months ended 30.09.2022	Year to date figures as on 31.03.2022	Year to date figures as on 31.03.2021
		Un-Audited	Audited	Audited
1	Income from Operations			
	a) Revenue from Operations	1,870.43	3,829.76	3,518.06
	b) Other Operating Income	-	-	-
	c) Other Income	24.95	49.34	32.81
	Total Income from Operations (Net)	1,895.38	3,879.10	3,550.87
2	Expenses			
	(a) Cost of Operation	1,557.85	3,333.51	3,098.84
	(b) Purchase of stock-in-trade	-	-	-
	(c) Direct Expenses	-	-	-
	(d) Changes in inventories	-	-	-
	(e) Employees Benefits Expenses	23.25	72.61	153.85
	(f) Finance Costs	41.48	70.55	54.87
	(g) Depreciation & Amortisation expense	7.21	19.56	15.74
	(h) Other Expenses	102.12	62.80	40.47
	Total Expenses	1,731.91	3,559.03	3,363.77
3	Profit before exceptional items and tax (1-2)	163.47	320.07	187.10
4	Exceptional Items (Net- Gain/Loss)			
	Prior Period item Gratuity Provision for earlier year	-	2.03	-
5	Profit before tax (3+4)	163.47	318.04	187.10
6	Tax Expense - Current Tax	41.32	79.39	47.00
	- Earlier Tax	-	(0.05)	1.73
	- Deferred Tax	(0.18)	(1.79)	(0.51)
7	Profit after tax from Continuing Operations (5-6)	122.32	240.49	138.88
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)	122.32	240.49	138.88
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	323.56	323.56	218.06
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)			
(i)	a) Basic	4.87	10.63	6.52
	b) Diluted	4.87	10.63	6.52

Notes:

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2022
- 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
- Corresponding quarter ended 30.09.2021 and 6 month ended 31.03.2022 figures is not applicable as the company was listed on BSE SME platform on 13.07.2022

For JAYANT INFRA TECH LIMITED

(Signature)
NILESH JOBANPURA
Managing Director & CFO
DIN-00188698



Place : Kolkata
Date : 14.11.2022

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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2022

		Rs. in Lacs	
PARTICULARS		FIGURES THE PERIOD ENDED 30TH SEPTEMBER, 2022	FIGURES AS AT THE END OF 31ST MARCH, 2022
A	Cash Flow from Operating Activities:		
	Net Profit/(Loss) before tax	163.47	318.04
	Adjustments for:		
	Finance Cost	41.48	70.56
	Depreciation	7.21	19.56
	Provision for Garatuity		2.19
	Interest Income	(7.85)	(35.19)
	Operating Profit before working capital changes	204.31	375.16
	Increase / (Decrease) in Other Current Assets	81.16	(119.62)
	Increase / (Decrease) in Trade Payables	25.90	60.45
	Increase / (Decrease) in Other Current Liabilities	(19.33)	(33.79)
	Increase / (Decrease) in Short Term Provisions	(1.50)	1.50
	(Increase) / Decrease in Inventories	76.97	(507.90)
	(Increase) / Decrease in Trade Receivable	(8.89)	(107.17)
	(Increase) / Decrease in Short Term Loans & Advances	(557.73)	(75.40)
	Operating Profit after working capital changes	(199.12)	(406.77)
	Less: Income Tax Paid	79.39	-
	Net Cash from/ (used in) Operating Activities	(A) (278.51)	(406.77)
B	Cash Flow from Investing Activities:		
	Purchase of Property, Plant & Equipment and Intangible assets	(2.62)	(0.26)
	(Purchase)/Sale of Non Current Investments	(189.71)	186.08
	Interest Received	7.85	35.19
	Increase in Long Term Loans & Advances	(202.92)	(59.29)
	Net Cash from/ (used in) Investing Activities	(B) (387.40)	161.72
C	Cash Flow from Financing Activities:		
	Issue of Share Capital	619.08	91.29
	Increase / (Decrease) in Short Term Borrowings	81.56	106.60
	Increase / (Decrease) in Long Term Borrowings	(7.36)	(23.65)
	IPO Expenses	(26.53)	(3.00)
	Interest paid	(41.48)	(70.56)
	Net Cash from/ (used in) Financing Activities	(C) 625.28	100.68
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C) (40.63)	(144.37)
	Cash & Cash Equivalents as at the beginning of the year	393.13	537.50
	Cash & Cash Equivalents as at the end of the year	352.50	393.13

Place : Kolkata
 Date : 14.11.2022

For JAYANT INFRATECH LIMITED


NILESH JOBANPUTRA
 Managing Director & CFO
 DIN-00188698

