



Gupta Agarwal & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2023 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 Financial Results ("the statement") of M/s. **JAYANT INFRATECH LIMITED** (the Company) for the half year ended 30th September, 2023 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.

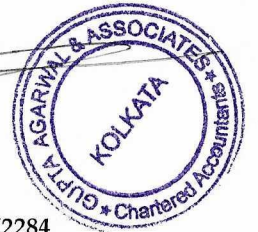
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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, 2023

For Gupta Agarwal & Associates
Chartered Accountants
FRN: 329001E

Jay Shanker Gupta
Partner
(Mem. No. 059535)
UDIN: 23059535BGSXCX2284



JAYANT INFRA TECH LIMITED
(FORMERLY KNOWN AS JAYANT INFRA TECH PRIVATE LIMITED)

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 Financial Results for the Half Year Ended 30th September, 2023

Sr. No.	Particulars	Rs. in Lacs				
		6 Months ended 30.09.2023	6 Months ended 31.03.2023	6 Months ended 30.09.2022	Year to date figures as on 31.03.2023	Year to date figures as on 31.03.2022
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	3,152.74	2,377.96	1,870.43	4,248.39	3,829.76
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	25.31	84.19	24.95	109.14	49.34
	Total Income from Operations (Net)	3,178.05	2,462.15	1,895.38	4,357.53	3,879.10
2	Expenses					
	(a) Cost of Material Consumed	2,707.82	2,105.25	1,557.85	3,663.10	3,333.51
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories	-	-	-	-	-
	(e) Employees Benefits Expenses	42.00	17.77	23.25	41.02	72.61
	(f) Finance Costs	43.30	47.67	41.48	89.15	70.55
	(g) Depreciation & Amortisation expense	9.78	9.10	7.21	16.31	19.56
	(h) Other Expenses	59.83	(22.03)	102.12	80.09	62.80
	Total Expenses	2,862.73	2,157.76	1,731.91	3,889.67	3,559.03
3	Profit before exceptional items and tax (1-2)	315.32	304.39	163.47	467.86	320.07
4	Exceptional Items (Net- Gain/Loss)					
	Prior Period item Gratuity Provision for earlier year	-	-	-	-	2.03
5	Profit before tax (3+4)	315.32	304.39	163.47	467.86	318.04
6	Tax Expense - Current Tax	79.21	69.74	41.32	111.06	79.39
	- Earlier Tax	-	1.08	-	1.08	(0.05)
	- Deferred Tax	0.15	(0.27)	(0.18)	(0.44)	(1.79)
7	Profit after tax from Continuing Operations (5-6)	235.96	233.84	122.32	356.16	240.49
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)	235.96	233.84	122.32	356.16	240.49
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	970.67	970.67	970.67	970.67	323.56
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	2.43	2.44	1.33	3.77	2.75
	b) Diluted	2.43	2.44	1.33	3.77	2.75

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 14th November, 2023
- 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

Place : Bilaspur
Date : 14.11.2023

For JAYANT INFRA TECH LIMITED

NILESH JOBANPURA
Managing Director & CEO
DIN-00188698



JAYANT INFRA TECH LIMITED
(FORMERLY KNOWN AS JAYANT INFRA TECH PRIVATE LIMITED)
 Regd. Off.: MANGAL SMRITI BAJPAI GROUND, TILAK NAGAR BILASPUR CT-495001
 CIN: U35202CT2003PLC015940, Phone: +91-7773015688
 Email Id: info@jayantinfracom, URL: www.jayantinfracom

Statement of Standalone Assets and Liabilities as at 30th, September 2023

Particulars	As at 30th, September 2023	As at 31st March, 2023
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	970.67	970.67
Other Equity	1,914.22	1,678.26
Total Equity	2,884.89	2,648.93
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	79.14	34.32
Long term provisions	0.29	0.29
Total Non-Current Liabilities	79.43	34.61
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	686.52	781.04
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	711.79	798.15
Other Current Liabilities	504.21	656.64
Short-term Provisions	160.27	112.14
Total Non-Current Liabilities	2,062.78	2,347.97
TOTAL EQUITY & LIABILITIES	5,027.11	5,031.51
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets - Tangible Assets	99.41	64.80
Non-Current Financial Assets		
Investment	300.99	176.67
Other Non - Current Asset		
Long-Term Loans and Advances	1,273.86	1,292.90
Deferred Tax Asset (Net)	9.60	9.75
Total Non-current Assets	1,683.85	1,544.12
<u>Current Assets</u>		
Inventories	1,450.58	1,360.35
Trade Receivables	763.71	750.47
Cash and Cash Equivalents	466.50	443.88
Short-term Loans and Advances	449.07	709.72
Other current assets	213.40	222.98
Total Current Assets	3,343.26	3,487.39
TOTAL ASSETS	5,027.11	5,031.51

Place : Bilaspur
 Date : 14.11.2023

For JAYANT INFRA TECH LIMITED

NILESH JOBANPUTRA
 Managing Director & CFO
 DIN-00188698



JAYANT INFRATECH LIMITED
(FORMERLY KNOWN AS JAYANT INFRATECH PRIVATE LIMITED)

Regd. Off.: MANGAL SMRITI BAJPAI GROUND, TILAK NAGAR BILASPUR CT-495001

CIN: U35202CT2003PLC015940, Phone: +91-7773015688

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

Rs. in Lacs

PARTICULARS		FIGURES THE PERIOD ENDED 30TH SEPTEMBER, 2023	FIGURES AS AT THE END OF 31ST MARCH, 2023
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	315.32	467.86
	Adjustments for:		
	Finance Cost	43.30	89.15
	Depreciation	9.78	16.31
	Profit On Sale Of Car	-	(1.27)
	Provision for Garatuity	-	(1.90)
	Interest Income	(25.31)	(71.17)
	Operating Profit before working capital changes	343.09	498.97
	Increase / (Decrease) in Other Current Assets	9.58	(1.08)
	Increase / (Decrease) in Trade Payables	(86.37)	274.99
	Increase / (Decrease) in Other Current Liabilities	(152.42)	411.14
	Increase / (Decrease) in Short Term Provisions	(1.08)	(0.42)
	(Increase) / Decrease in Inventories	(90.23)	(488.19)
	(Increase) / Decrease in Trade Receivable	(13.24)	(407.01)
	(Increase) / Decrease in Short Term Loans & Advances	260.65	(392.42)
	Operating Profit after working capital changes	269.98	(104.01)
	Less: Income Tax Paid	30.00	(79.39)
	Net Cash from/ (used in) Operating Activities	239.98	(183.40)
		(A)	
B	Cash Flow from Investing Activities :		
	Purchase of Property, Plant & Equipment and Intangible assets	(44.39)	(21.81)
	(Purchase)/Sale of Non Current Investments	(124.32)	29.47
	Interest Received	25.31	71.17
	Increase in Long Term Loans & Advances	19.04	(309.75)
	Net Cash from/ (used in) Investing Activities	(124.36)	(230.92)
		(B)	
C	Cash Flow from Financing Activities :		
	Issue of Share Capital	-	619.08
	Increase / (Decrease) in Short Term Borrowings	(94.52)	33.57
	Increase / (Decrease) in Long Term Borrowings	44.81	(1.69)
	Issue Expenses	-	(96.75)
	Interest paid	(43.30)	(89.15)
	Net Cash from/ (used in) Financing Activities	(93.01)	465.07
		(C)	
	Net Increase/ (Decrease) in Cash & Cash Equivalents	22.62	50.75
		(A+B+C)	
	Cash & Cash Equivalents as at the beginning of the year	443.88	393.13
	Cash & Cash Equivalents as at the end of the year	466.50	443.88

For JAYANT INFRATECH LIMITED

Nilesh Jobanputra
Managing Director

NILESH JOBANPUTRA
Managing Director & CFO
DIN-00188698



Place : Bilaspur
Date : 14.11.2023