



JAYANT INFRA TECH LTD.

(Formerly Known as M/s Jayant Infratech Pvt Ltd)

"Mangal Smriti", Bajpai Ground, Tilak Nagar, Bilaspur (C.G.) 495001 India, Tel : 07752-310505

Mobile: +91-7773015688, E-mail : jiplbsp@gmail.com/info@jayantinfra.com

Date: May 29, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub. : Outcome of Meeting of the Board of Directors held on Today Wednesday, May 29, 2024.
Ref. : Jayant Infratech Limited (Scrip Code/ISIN: 543544/INE0KR801019)

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III to the said Regulations, and further to our intimation dated May 21, 2024, we hereby inform that meeting of the Board of Directors ("Board") of the Company was held today, i.e., May 29, 2024, at 5.00 P.M. Accordingly, the Board have considered and approved and adopted the following agendas:

1. Audited Standalone Financial Results of the Company for the half year and Year ended March 31, 2024. The Financial Results were duly reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company and Declaration in respect of Audit report with unmodified opinion under Regulation 33(3)(d) of the Listing Regulations.

The Board Meeting started at 5.20 P.M. and concluded at 10:35 P.M.

The above is being made available on the Company's website i.e., www.jayantinfra.com.

Please take the same on your record.
Thanking You,

Yours faithfully,
For, Jayant Infratech Limited

Nilesh Jobanputra
Managing Director
DIN:00188698
Place: Bilaspur

Mumbai Branch Office

M/s Jayant Infratech Limited, 2nd Floor, Amrut Niwas, Above Maruti Suzuki Service Center, Santoshi Mata, Road, Near Sai Baba Mandir, Ramdaswadi, Kalyan West, Maharashtra - 421301

GSTIN : 27AAICS4492B1ZA



Independent Auditor's Report on the Annual Audited Financial results for the half-year and year ended 31st March, 2024 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, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, 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:

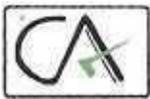
- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024.

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.

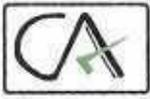
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

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 financial results for the half year ended March 31, 2024. Our report on the Statement is not modified in respect of this matter.

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

Date: 29.05.2024
Place: Kolkata

J.S Gupta
(Partner)
Membership No.: 059535
UDIN: 24059535BKBIZX6384

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

Email Id: info@jayantinfra.com, URL: www.jayantinfra.com

Statement of Audited Financial Results for the Year Ended 31st March, 2024

Sr. No.	Particulars	Rs. in Lakhs				
		6 Months ended 31.03.2024	6 Months ended 30.09.2023	6 Months ended 31.03.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	5,777.32	3,152.74	2,377.96	8,930.06	4,248.39
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	47.72	25.31	84.19	73.02	109.14
	Total Income from Operations (Net)	5,825.03	3,178.05	2,462.15	9,003.08	4,357.53
2	Expenses					
	(a) Cost of Operation	5,279.74	2,707.82	2,105.25	7,987.57	3,663.10
	(b) Employees Benefits Expenses	42.77	42.00	17.77	84.76	41.02
	(c) Finance Costs	59.97	43.30	47.67	103.26	89.15
	(d) Depreciation & Amortisation expense	15.59	9.78	9.10	25.38	16.31
	(e) Other Expenses	89.18	59.83	(22.03)	149.00	80.09
	Total Expenses	5,487.25	2,862.73	2,157.76	8,349.98	3,889.67
3	Profit before exceptional items and tax (1-2)	337.78	315.32	304.39	653.11	467.86
4	Exceptional Items (Net- Gain/Loss)					
	Provision for CSR	9.61	-	-	9.61	-
5	Profit before tax (3+4)	328.18	315.32	304.39	643.50	467.86
6	Tax Expense - Current Tax	83.03	79.21	69.74	162.24	111.07
	- Earlier Tax	(4.52)	-	1.08	(4.52)	1.08
	- Deferred Tax	(1.50)	0.15	(0.27)	(1.35)	(0.44)
7	Profit after tax from Continuing Operations (5-6)	251.17	235.96	233.84	487.13	356.15
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)	251.17	235.96	233.84	487.13	356.15
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	970.67	970.67	970.67	970.67	970.67
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	2.59	2.43	2.44	5.02	3.77
	b) Diluted	1.65	2.43	2.44	4.08	3.77

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 29th May, 2024
- 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, 2024 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, 2023) of the current financial year which were subject to limited review.

Place : Bilaspur
Date : 29.05.2024

For JAYANT INFRATECH LIMITED

NILESH JOBANPUTRA
Managing Director & CFO
DIN-00188698



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Email Id: info@jayantinfra.com, URL: www.jayantinfra.com

Statement of Standalone Assets and Liabilities as at 31st March, 2024

Particulars	Rs. in Lakhs	
	As at	As at
	31st March, 2024	31st March, 2023
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	970.67	970.67
Other Equity	2,157.71	1,678.26
Money Received against Convertible Share Warrant	627.72	-
Total Equity	3,756.10	2,648.93
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	51.44	34.32
Long term provisions	1.23	0.29
Total Non-Current Liabilities	52.67	34.61
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	855.30	781.04
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	58.23	47.70
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	948.52	750.45
Other Current Liabilities	433.50	656.64
Short-term Provisions	172.85	112.14
Total Non-Current Liabilities	2,468.39	2,347.97
TOTAL EQUITY & LIABILITIES	6,277.15	5,031.51
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets - Tangible Assets	85.61	64.80
<u>Non-Current Financial Assets</u>		
Investment	144.09	176.67
<u>Other Non - Current Asset</u>		
Long-Term Loans and Advances	1,488.83	1,292.90
Deferred Tax Asset (Net)	11.10	9.75
Total Non-current Assets	1,729.63	1,544.12
<u>Current Assets</u>		
Inventories	1,795.83	1,360.35
Trade Receivables	649.91	750.47
Cash and Cash Equivalents	1,356.35	443.88
Short-term Loans and Advances	513.11	709.72
Other current assets	232.32	222.98
Total Current Assets	4,547.52	3,487.39
TOTAL ASSETS	6,277.15	5,031.51

Place : Bilaspur
Date : 29.05.2024

For JAYANT INFRATECH LIMITED

NILESH JOBANPURA
Managing Director & CEO
DIN-00188698

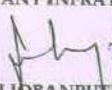


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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st March, 2024

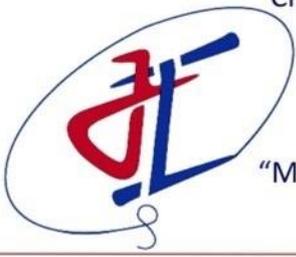
		Rs. in Lakhs	
PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2023
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	643.50	467.86
	Adjustments for:		
	Finance Cost	103.26	89.15
	Depreciation	25.38	16.31
	Profit On Sale Of Car	(0.09)	(1.27)
	Provision for Garatuity	9.61	(1.90)
	Gratuity Expenses	0.94	
	Interest Income	(52.46)	(71.20)
	Operating Profit before working capital changes	730.14	498.94
	Increase / (Decrease) in Other Current Assets	(4.82)	(1.08)
	Increase / (Decrease) in Trade Payables	208.60	274.99
	Increase / (Decrease) in Other Current Liabilities	(223.13)	411.14
	Increase / (Decrease) in Short Term Provisions	(0.08)	(0.42)
	(Increase) / Decrease in Inventories	(435.48)	(488.19)
	(Increase) / Decrease in Trade Receivable	100.56	(407.01)
	(Increase) / Decrease in Short Term Loans & Advances	196.60	(392.42)
	Operating Profit after working capital changes	572.40	(104.04)
	Less: Income Tax Paid	(111.07)	(79.39)
	Net Cash from/ (used in) Operating Activities	461.32	(183.43)
	(A)		
B	Cash Flow from Investing Activities :		
	Purchase of Property, Plant & Equipment and Intangible assets	(46.86)	(21.81)
	Sale of Property, Plant & Equipment and intangible assets	0.76	
	(Purchase)/Sale of Non Current Investments	32.58	29.47
	Interest Received	52.46	71.20
	Increase in Long Term Loans & Advances	(195.93)	(309.75)
	Net Cash from/ (used in) Investing Activities	(156.99)	(230.89)
	(B)		
C	Cash Flow from Financing Activities :		
	Issue of Share Capital		619.08
	Issue of Share Warrants	627.72	
	Increase / (Decrease) in Short Term Borrowings	74.26	33.57
	Increase / (Decrease) in Long Term Borrowings	17.11	(1.69)
	Issue Expenses	(7.68)	(96.75)
	Interest paid	(103.26)	(89.15)
	Net Cash from/ (used in) Financing Activities	608.14	465.07
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	912.48	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	1,356.35	443.88

Place : Bilaspur
Date : 29.05.2024

For JAYANT INFRA TECH LIMITED


NILESH JOBANPUTRA
Managing Director & CFO
DIN-00188698





JAYANT INFRA TECH LTD.

(Formerly Known as M/s Jayant Infratech Pvt Ltd)

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Mobile: +91-7773015688, E-mail : jiplbsp@gmail.com/info@jayantinfra.com

Date: May 29, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub. : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref. : Jayant Infratech Limited (Scrip Code/ISIN: 543544/INE0KR801019)

Dear Sir/Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, **M/s. Gupta Agarwal & Associates, Chartered Accountant**, issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2024.

You are requested to please take on record our above said document for your reference.

Thanking You,
Yours faithfully,
For, Jayant Infratech Limited

Nilesh Jobanputra
Managing Director
DIN:00188698
Place: Bilaspur

Mumbai Branch Office

M/s Jayant Infratech Limited, 2nd Floor, Amrut Niwas, Above Maruti Suzuki Service Center, Santoshi Mata, Road, Near Sai Baba Mandir, Ramdaswadi, Kalyan West, Maharashtra - 421301

GSTIN : 27AAICS4492B1ZA