J. Kumar Infraprojects Ltd.

We dream ... So we achieve ...

Regd. Off.: 16-A, Andheri Industrial Estate, Veera Desai Road, Andheri (W), Mumbai - 400053. INDIA Ph.: +91-22-6774 3555. Fax+91-22-2673 0814. E-mail : info@jkumar.com Website : www.jkumar.com CIN No. : L74210MH1999PLC122886

30th May, 2022

To, The General Manager Department of Corporate Services BSE Ltd Mumbai Samachar Marg Mumbai - 400 001

Fax: 2272 2037 / 39 /41/61

Scrip Code: 532940

ISIN: INE576I01022

The Listing Department
National Stock Exchange of India Ltd
Exchange Plaza, Plot No.C/1, G- Block
Bandra- Kurla Complex, Bandra East
Mumbai-400 051
Fax No.26598237/8238

Scrip Name: JKIL

Sub: Outcome of the Meeting of the Board of Directors of the Company

held on Monday, 30th May, 2022.

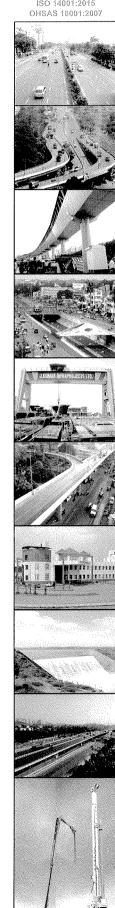
Dear Sir's,

- a) The Audited Financial Statements as per Indian Accounting Standards (IND-AS) for the Fourth Quarter and Financial Year ended as on 31st March, 2022 and Audited Financial Results for the Fourth Quarter and Financial Year ended 31st March 2022, which has been duly reviewed and recommended by the Audit Committee.
- b) A copy of the Audited Financial Results of the Company for the Fourth Quarter and Financial Year ended 31st March, 2022, along with the Statement of the Assets and Liabilities and report issued by the Statutory Auditors of the Company, M/s. Todi Tulsyan & Co., Chartered Accountants, in accordance with Regulation 33 of SEBI Listing Regulations.





J. Kuma



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- c) Declaration of unmodified opinion on the Standalone Audited Financial Statements for the year ended as on 31st March, 2022.
- d) Directors recommended dividend of Rs 3.00/- per equity share (i.e. 60% on the Face value of Rs 5/- per Equity Share) for the financial year 2021-22, which is subject to the approval of the shareholders at the ensuing Annual General Meeting of the Company.
- e) In furtherance to our letter dated 31st March, 2022, informing that the trading window for trading in securities of the Company by Designated Persons will remain closed from 1st April, 2022, till the end of 48 hours from the declaration of financial results of the Company for the quarter and financial year ended as on 31st March, 2022, we would like to inform you that the trading window will re-open on 2nd June, 2022.

You are requested to kindly take a note of the above.

Thanking You

Yours faithfully, for J. Kumar Infraprojects Ltd

Poornima Company Secretary

Enclosures: As Above





J. Kumai





J. Kumar Infraprojects Limited

CIN No. L74210MH1999PLC122886

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Tel: 022-67743555, Fax 022-26730814, Email - info@jkumar.com, Website: jkumar.com

Statement of Standalone Audited Financial Results for the Quarter & Year ended March 31, 2022

₹ In Lakh

	Particulars	Quarter ended			Year ended	
Sr.No.		31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
		Audited	Unaudited	Audited	Audited	Audited
		Refer Note 5		Refer Note 5		
	REVENUE					
1	Revenue from operations	1,11,445.19	96,570.93	99,199.16	3,52,720.00	2,57,084.41
2	Other income	828.56	586.03	645.74	2,486.24	2,528.95
3	Total Revenue (1+2)	1,12,273.75	97,156.96	99,844.90	3,55,206.24	2,59,613.36
4	EXPENSES					
	a) Cost of construction materials consumed	73,751.58	62,583.47	65,669.39	2,26,824.13	1,61,210.87
	b) Employee benefits expense	7,077.28	7,028.24	7,975.83	27,894.46	23,116.07
	c) Finance costs	2,642.53	2,533.24	2,920.03	9,999.13	10,438.63
	d) Depreciation expense	3,766.93	3,682.44	3,723.27	14,678.87	14,371.13
	e) Other expenses	14,693.69	13,102.87	15,112.78	47,542.13	41,619.83
	Total Expenses	1,01,932.00	88,930.26	95,401.29	3,26,938.73	2,50,756.54
5	Profit before exceptional items and tax (3-4)	10,341.75	8,226.70	4,443.61	28,267.52	8,856.82
	Exceptional Items	-	-	-	-	-
6	Profit/ (Loss) before tax	10,341.75	8,226.70	4,443.61	28,267.52	8,856.82
7	Tax expense:			:		
	Current tax	3,064.93	2,380.65	1,380.17	7,840.66	2,711.89
	Deferred tax	(123.62)	(24.87)	(207.19)	(160.79)	(246.53)
	Total tax expense	2,941.31	2,355.78	1,172.98	7,679.87	2,465.36
8	Profit/ (Loss) for the year (6 -7)	7,400.44	5,870.92	3,270.63	20,587.65	6,391.46
9	Other Comprehensive Income/ (Loss)					
	Items not to be reclassified to profit and loss in subsequent periods:					
	Remeasurement of gains (losses) on defined benefit plans	135.72	29.37	(25.35)	223.83	117.47
	Income tax effect	(47.49)	(10.28)	(20.41)	(78.33)	29.56
10	Total Comprehensive Income/ (Loss) for the period/year (8+9)	7,488.67	5,890.01	3,224.87	20,733.15	6,538.50
11	Paid - up equity share capital	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28
12	Other equity				2,04,881.68	1,84,905.69
13	Earning per Share(in ₹)					
:	Face Value of ₹ 5/- each					
	(a) Basic	9.78	7.76	4.32	27.21	8.45
	(a) Diluted	9.78	7.76	4.32	27.21	8.45





Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on May 30, 2022.
- These results have been prepared in accordance with the Indian Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Company has considered the possible effects that may result from COVID-19 in preparation of the financial results. The Company continues to monitor the impact of COVID-19 on its business, customers, vendors and employees, etc. The Company has exercised due care in significant accounting judgements and estimates in relation to the recoverability of receivables, investments and loans and advances, based on the information available to date, both internal and external, while preparing the Company's financial results for the current period.
- The Company is primarily engaged in "Construction and Engineering Activities" and there are no other reportable segments under Ind AS 108 "Operating Segments".
- Results for the quarter ended March 31, 2022 and March 31, 2021 are the balancing figures between audited figures in respect of the full financial year and the reviewed year to date figures up to the third quarter of the respective financial year.
- The Board of Directors at its meeting held on May 30, 2022 have recommended a dividend ₹ 3/- per equity share of face value of ₹ 5/- each for the year ended March 31,2022 which is subject to approval of the share holders.
- 7 The figures for the previous period/year have been regrouped/reclassified wherever considered necessary.

By Order of the Board For J. Kumar Infraprojects Limited

> Jagdishkumar M.Gupta Executive Chairman

Date: May 30, 2022 Place: Mumbai



J. Kumai

J. Kumar Infraprojects Limited

CIN No.: L74210MH1999PLC122886

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Standalone Audited Statement of Assets and Liabilities

(₹ In Lakh)

	As at March 31, 2022	(₹ In Lakh) As at March 31, 2021
Particulars	Audited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	78,964.67	80,555.71
(b) Capital Work-in-Progress	15,176.93	14,980.70
(c) Financial Assets	13,170.33	14,500.70
(i) Investments	224.47	160.42
(ii) Other Financial Assets	23,977.60	26,681.56
(d) Other Non-Current Assets	18,171.20	15,165.41
(d) Other Mon-Current Assets	1,36,514.87	1,37,543.80
Current assets	1,30,314.87	1,37,343.60
(a) Inventories	36,573.62	28,607.62
(b) Financial Assets	30,373.02	28,007.02
(i) Trade Receivables	88,801.43	61,982.45
(ii) Cash and Cash Equivalents	11,104.14	4,572.99
(iii) Bank Balances Other than (ii) above		46,207.09
	26,246.36	
(iv) Loans (v) Other Financial Assets	1,218.58	1,074.21 4,302.54
• •	2,359.23	
(c) Other Current Assets	91,556.46 2,57,859.82	80,210.77 2,26,957.68
TOTAL	3,94,374.68	3,64,501.48
EQUITY AND LIABILITIES		
•		
Equity (a) Equity Share conital	2 702 20	2 702 20
(a) Equity Share capital	3,783.28	3,783.28
(b) Other Equity	2,04,881.68 2,08,664.96	1,84,905.68 1,88,688.96
Liabilities	2,00,0050	1,00,000.50
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,151.42	5,802.11
(ii) Lease liabilities	2,117.12	1,891.79
(b) Provisions	195.63	164.58
(c) Deferred Tax liabilities (Net)	2,376.47	2,458.94
(7,840.64	10,317.42
Current Liabilities		,
(a) Financial Liabilities		
(i) Borrowings	39,968.66	47,293.52
(ii) Trade Payables		,
Due to Micro, Small and Medium Enterprises	3,192.61	1,800.98
Due to Others	54,097.67	43,981.10
(iii) Lease liabilities	1,918.80	1,717.13
(iv) Other Financial Liabilities	22,891.78	24,704.23
(b) Other Current Liabilities	55,799.56	45,998.14
(a) other earrent claumines	33,733.30	43,330.14
	1,77,869.08	1,65,495.10
TOTAL	3,94,374.68	3,64,501.48

J. Kumar Infraprojects Limited

CIN No. L74210MH1999PLC122886



J. Kuma

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Audited Standalone Cash Flow Statement for the Year ended March 31, 2022

(₹ In Lakh)

Particulars	Year ende	d	
Tarkendra .	31-Mar-22	31-Mar-21	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Profit/(Loss) before income tax from:	28,267.52	8,856.82	
Adjustments for:	(
Depreciation and amortisation expense	14,678.87	14,371.13	
Loss on sale of investments	10.18	(16.65	
Interest income and Rent received	(2,041.82)	(1,794.77	
Finance costs	9,999.13	10,438.63	
Net Gain / Loss on financial instruments fair valued through profit and loss account	-	8.75	
Gain on sale / fair value adjustments of investments through profit and loss (Net)	(4.90)	(45.13	
(Gain)/ Loss on Discounting of Lease	-	25.48	
(Gain)/ Loss on sale of property, plant and equipment (net)	(47.25)	(26.97	
Change in operating assets and liabilities:			
(Increase)/Decrease in trade receivables	(26,818.98)	2,493.82	
(Increase)/Decrease in inventories	(7,966.00)	2,649.4	
(Increase)/Decrease in Other Bank Balance	19,960.73	(11,688.63	
Increase/(decrease) in trade payables	11,508.20	(261.40	
(Increase)/ Decrease in loans	(144.37)	(22.3)	
Increase/ (Decrease) in other current financial assets	1,943.31	2,291.27	
(Increase)/ Decrease in other non current assets	(4,528.46)	2,291.2	
(Increase)/ Decrease in other non-current assets	(11,394.91)	4,543.12	
		•	
Increase/ (Decrease) in other non current financial assets	2,703.96	3,343.94	
Increase/ (Decrease) in other financial liabilities	(1,812.45)	(2,106.7)	
Increase/ (Decrease) in other liabilities	9,801.43	7,585.51	
Increase/ (Decrease) in provisions	254.87	190.77	
Cash generated from operations	44,369.07	40,836.14	
Less : Income tax paid (net of refund)	(6,317.99)	(3,964.21	
Net cash inflow from operating activities	38,051.08	36,871.93	
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for property, plant and equipment	(11,330.42)	(7,926.22	
Proceed from Sale of property, plant and equipment	420.35	85.26	
Payments for Capital work in progress	(196.22)	(5,113.09	
Payments for purchase of investments	(196.00)	(112.00	
Proceeds from sale of Investment	129.15	137.08	
Interest and rent received	2,041.82	1,794.77	
Net cash outflow from investing activities	(9,131.33)	(11,134.20	
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from borrowings	1,473.22	1,618.88	
Repayments of non-current borrowings	(6,703.28)	(8,737.69	
Net change in current borrowings	(4,745.48)	(7,168.44	
Interest and finance charges paid	(9,655.50)	(10,134.04	
Dividends paid including dividend distribution tax	(756.66)	(945.82	
Payment Towards Lease Obligation	(2,000.92)	(1,709.36	
Net cash inflow (outflow) from financing activities	(22,388.61)	(27,076.46	
Net increase (decrease) in cash and cash equivalents	6,531.15	(1,338.73	
Cash and Cash Equivalents at the beginning of the financial year	4,572.99	5,911.73	
Cash and Cash Equivalents at the beginning of the mancial year			
Reconciliation of cash and cash equivalents as per the cash flow statement:	11,104.14	4,572.99	
Cook and each equivalents as parallely a server the affile fell of the fell of the server the server than a server the server than a server th			
Cash and cash equivalents as per above comprise of the following:	,		
Balances with banks on current accounts	10,464.43	3,861.12	
Cash on hand	639.71	711.87	
Balances per statement of cash flows ne above Standalone Cash Flow has been prepared under the "Indirect Method" as s	11,104.14	4,572.99	



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Declaration

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, We, J. Kumar Infraprojects Limited, do hereby state and declare that the Statutory Auditor's Report on the Financial Statement (Standalone) for the Financial Year ended 31st March, 2022 are with unmodified opinion.



Date: 30th May, 2022 Place: Mumbai

for J. Kumar Infraprojects Limited

Madan Biyani Chief Financial Officer



J. Kumar ISO 14001:2015





Todi Tulsyan & Co.

Chartered Accountants

201/202, B-Wing Extn., 2nd Floor, Rolex Shopping Centre, Station Road, Goregaon (W), Mumbai - 400 104. Telefax: 022 - 6755 6030, Mob.: 93233 44556, Email: ttcomumbai@gmail.com GSTIN:27AACFT0522C1ZS

Independent Auditor's Report

To the Board of Directors of

J. Kumar Infraprojects Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of J. Kumar Infraprojects Limited (the "Company") for the year ended March 31, 2022, which includes jointly controlled operations consolidated on a proportionate basis, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 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 Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2022.

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, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone 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 ('ICAI'), together with the ethical requirements that are relevant to our



audit of the Standalone Financial Statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone Financial Results have been prepared on the basis of the Standalone Financial Statements.

The Company's Management and the Board of Directors of the Company are responsible for the preparation and presentation of these Standalone Financial Results that gives a true and fair view of the profit, other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in applicable Indian 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 the 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results.

Our objectives are to obtain reasonable assurance about whether these Standalone 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

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expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

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

- Identify and assess the risks of material misstatement of these Standalone 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 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 ability of the Company 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 these Standalone 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 these Standalone Financial Results, including the disclosures, and whether these Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Standalone Financial Results includes the results for the quarter ended March 31, 2022 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report in not modified in respect of this matter.

For **TODI TULSYAN & CO.**

Alp Kamger

Chartered Accountants

DILIP KUMAR

PARTNER

FRN: 002180C

Membership No. 054575

UDIN: 22054575AJWGIM1248

Place: Mumbai Date: May 30, 2022