

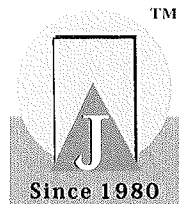
J. Kumar Infraprojects Ltd.

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



J. Kumar

ISO 9001:2015
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OHSAS 18001:2007

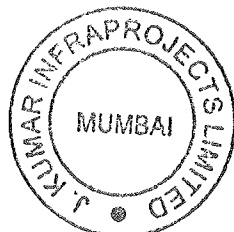
Statement of Unaudited Standalone Financial Result for the Quarter and Half Year ended 30th September 2019

Rs. In Lakhs (except per share data)

Sr.No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	REVENUE						
1	Revenue from operations (net)	63,198.19	66,774.14	51,468.65	1,29,972.33	1,13,310.39	2,78,709.09
2	Other Income	578.16	559.40	911.15	1,137.56	1,544.71	2,811.91
3	Total Revenue (1+2)	63,776.34	67,333.54	52,379.80	1,31,109.88	1,14,855.10	2,81,521.01
4	EXPENSES						
	a) Cost of construction materials consumed	34,677.42	38,686.13	34,943.84	73,363.55	72,407.81	1,75,127.56
	b) Changes in inventories of work-in-progress	990.56	1,784.86	(4,538.27)	2,775.42	(3,007.69)	(3,094.52)
	c) Employee benefits expense	6,897.54	6,335.61	5,640.57	13,233.14	10,688.88	24,770.55
	d) Finance costs	2,506.88	2,616.16	2,092.30	5,123.03	4,242.08	9,390.41
	e) Depreciation expense	3,123.96	2,890.62	2,550.37	6,014.58	5,047.91	10,221.97
	f) Other expenses	9,868.00	8,833.10	6,326.68	18,701.10	14,129.92	38,275.64
	Total Expenses	58,064.35	61,146.47	47,015.49	1,19,210.82	1,03,508.91	2,54,691.61
5	Profit before exceptional items and tax (3-4)	5,711.99	6,107.07	5,364.31	11,899.06	11,346.18	26,829.40
	Exceptional Items	-	-	-	-	-	-
6	Profit before tax	5,711.99	6,107.07	5,364.31	11,899.06	11,346.18	26,829.40
7	Tax expense:						
	Current tax	1,070.54	2,145.27	1,681.35	3,215.80	3,524.26	8,345.98
	Deferred tax	(948.70)	(50.36)	143.94	(999.06)	264.20	776.71
	Total tax Expenses	121.83	2,094.91	1,825.28	2,216.74	3,788.46	9,122.69
8	Profit for the year (6-7)	5,590.16	4,092.16	3,539.03	9,682.32	7,557.72	17,706.71
9	Other Comprehensive (Loss)/Income						
	A. Other Comprehensive Income not to be reclassified to profit and loss in subsequent periods:						
	Remeasurement of gains (losses) on defined benefit plans	(3.60)	(3.60)	108.37	(7.20)	96.02	(14.39)
	Income tax effect	1.26	1.26	(37.92)	2.52	(33.60)	4.96
	Total Other Comprehensive Income for the year, net of tax	(2.34)	(2.34)	70.45	(4.68)	62.42	(9.43)
10	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	5,587.82	4,089.82	3,609.48	9,677.64	7,620.15	17,697.26
11	Paid Up Share Capital	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28
12	Earning per Share						
	(a) Basic	7.39	5.41	4.68	12.80	9.99	23.40
	(a) Diluted	7.39	5.41	4.68	12.80	9.99	23.40

Notes:

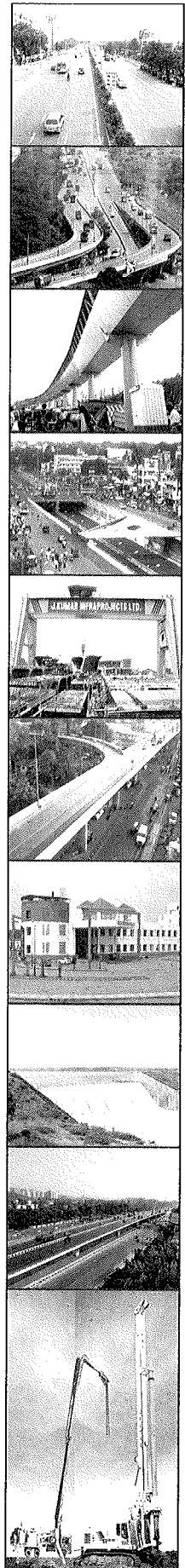
- These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2019 in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The statutory auditors of the company have carried out a Limited Review of the result for the quarter and half year ended 30th September 2019.
- 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.
- Effective from April 1, 2019, the company has adopted Ind AS 116 - Leases using the modified retrospective approach. The adoption of the standard did not have any material impact on these financial results.
- The "Management Approach" as defined in "Ind AS 108 - Operating Segments", requires disclosure of segment wise information based on the manner in which the Chief Operating Decision Maker (CODM) evaluates the performance and allocates resources in cases where a reporting entity operated in more than one business segment. Since the company is primarily engaged only in the business of "Construction and Engineering Activities" which the management and CODM recognise as the sole business segment, hence there are no other reportable segments.
- The figures for the previous period have been regrouped and / or rearranged wherever considered necessary.
- The company elected to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the company has recognised Provision of Income Tax for the six months ended September 30, 2019 and re-measured its Deferred Tax Liabilities basis the rate prescribed in the said section. The full impact of this change has been recognised in the Statement of Profit & Loss for the quarter and half year ended September 30, 2019.



By Order of the Board
For J. Kumar Infraprojects Limited

Jagdish M. Gupta
Executive Chairman
DIN No.:01112887

Date : November 14, 2019
Place : Mumbai



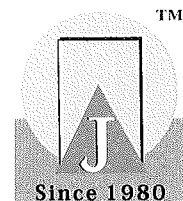
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Since 1980

J. Kumar

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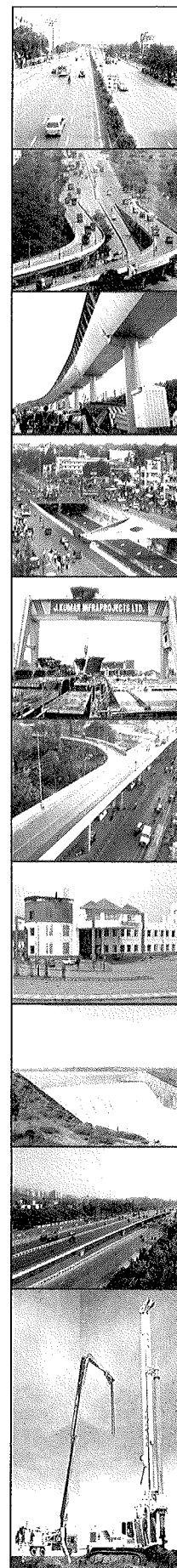
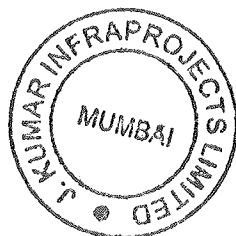
Statement of Unaudited Assets and Liabilities as at September 30, 2019

(Rs. in Lakhs)

Particulars	September 30, 2019 (Unaudited)	March 31, 2019 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	78,619.52	77,881.69
(b) Capital Work-in-Progress	9,119.24	7,979.42
(c) Financial Assets		
(i) Investments	3,197.82	3,158.02
(ii) Other Financial Assets	24,411.42	30,535.15
(d) Other Non-Current Assets	3,252.69	3,036.84
	1,18,600.70	1,22,591.11
Current assets		
(a) Inventories	85,447.32	91,867.63
(b) Financial Assets		
(i) Trade Receivables	60,230.08	49,860.42
(ii) Cash and Cash Equivalents	5,252.97	7,041.00
(iii) Bank Balances Other than (ii) above	34,794.49	40,087.52
(iv) Loans	1,058.91	1,058.76
(v) Other Financial Assets	9,453.71	10,636.05
(c) Other Current Assets	30,765.89	26,593.73
	2,27,003.37	2,27,145.11
TOTAL	3,45,604.07	3,49,736.23
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,783.28	3,783.28
(b) Other Equity	1,70,509.30	1,62,966.67
	1,74,292.58	1,66,749.95
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
Borrowings	11,172.44	14,067.41
(b) Provisions	165.35	40.50
(c) Deferred Tax liabilities (Net)	2,656.99	3,658.57
	13,994.78	17,766.48
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	51,123.33	46,249.99
(ii) Trade Payables		
Micro, Small and Medium Enterprises		
Others	19,563.04	30,287.53
(iii) Other Financial Liabilities	36,845.21	33,882.94
(b) Other Current Liabilities	47,759.49	53,222.28
(c) Current Tax Liabilities (Net)	2,025.64	1,577.05
	1,57,316.70	1,65,219.80
TOTAL	3,45,604.07	3,49,736.23

For J. Kumar Infraprojects Limited

Jagdish M. Gupta
Executive Chairman
DIN No.:01112887



J. KUMAR INFRAPROJECTS LIMITED

CINNo. :L74210MH1999PLC122886

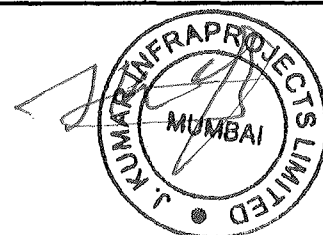
Reg. Office: 16-A, Andheri Industrial Estate, Veera Desai Road, Andheri (W), Mumbai - 400 053

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

Unaudited Standalone Cash Flow Statement for the Half Year ended 30th September 2019

(Rs. In Lakhs)

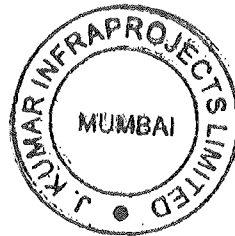
Particulars	Half Year Ended September 30, 2019	Half Year Ended September 30, 2018
	Unaudited	Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit/(Loss) before income tax from:	11,899.06	11,346.18
Adjustments for:		
Depreciation and amortisation expense	6,014.58	5,047.91
Interest income and Rent received	(1,005.35)	(1,366.71)
Finance costs	5,123.03	4,242.08
Net Gain / Loss on financial instruments fair valued through profit and loss account	(7.27)	(20.72)
Gain on sale / fair value adjustments of investments through profit and loss (Net)	(84.98)	(4.36)
(Gain)/ Loss on sale of property, plant and equipment (net)	(0.05)	14.12
(Gain)/ Loss on Sale of Investment	55.08	-
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(10,369.70)	(1,917.66)
(Increase)/Decrease in inventories	6,420.31	(2,205.32)
(Increase)/Decrease in Other Bank Balance	5,293.03	7,904.45
Increase/(decrease) in trade payables	(10,724.48)	(18,048.63)
(Increase)/Decrease in loans	(0.15)	526.06
(Increase)/Decrease in other current financial assets	1,189.62	1,742.33
(Increase)/ Decrease in other current assets	(4,172.15)	(3,315.76)
(Increase)/Decrease in other non current financial assets	6,123.73	(1,069.23)
Increase/ (Decrease) in other financial liabilities	(852.34)	5,068.92
Increase/ (Decrease) in other liabilities	(5,462.79)	(3,714.19)
Increase/ (Decrease) in provisions	117.65	121.14
Cash generated from operations	9,556.84	4,350.65
Less : Income tax paid (net of refund)	(2,983.07)	(2,149.45)
Net cash inflow from operating activities	6,573.77	2,201.20
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment	(3,881.83)	(7,333.52)
Payments for Capital work in progress	(1,139.82)	-
Payments for purchase of investments	(3,044.72)	(1,555.37)
Proceeds from sale of Investment	3,034.81	-
Proceeds from sale of property, plant and equipment	103.74	6.89
Interest and rent received	1,005.35	1,366.71
Net cash outflow from investing activities	(3,922.45)	(7,515.28)



Unaudited Standalone Cash Flow Statement for the Half Year ended 30th September 2019

CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Current borrowings	4,873.34	15,054.22
Proceeds/(Repayments) of non-current borrowings	(2,137.16)	3,970.99
Interest and finance charges paid	(5,123.03)	(4,242.08)
Dividends paid including dividend distribution tax	(2,052.50)	(1,824.44)
Net cash inflow (outflow) from financing activities	(4,439.35)	12,958.69
Net increase (decrease) in cash and cash equivalents	(1,788.03)	7,644.62
Cash and Cash Equivalents at the beginning of the financial year	7,041.00	9,748.60
Cash and Cash Equivalents at end of the period	5,252.97	17,393.22
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks on current accounts	4,788.93	17,233.23
Cash on hand	464.04	159.99
Total Cash and Cash Equivalents	5,252.97	17,393.22

By Order of the Board
For J. Kumar Infraprojects Limited



JH Gupta

Jagdish M. Gupta
Executive Chairman
DIN No. : 01112887

Date : November 14, 2019
Place : Mumbai



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 / 2873 7979, Mob.: 93233 44556, Email : ttcomumbai@gmail.com
GSTIN : 27AACFT0522C1ZS

Independent Auditor's Review Report on Quarterly and Year-to-Date Unaudited Standalone Financial Results of J. Kumar Infraprojects Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended review report.

To
The Board of Directors
J. Kumar Infraprojects Limited

We have reviewed the accompanying statement of unaudited standalone financial results of J. Kumar Infraprojects Limited ('the Company') for the Quarter ended September 30, 2019 and Year to date result for the period from April 1, 2019 to September 30, 2019 ("the Statement").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company in their meeting held on November 14, 2019, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 Listing Regulations. Attention is drawn to the fact that the financial figures for the net cash flows for the corresponding period from April 1, 2018 to September 30, 2018, as reported in these unaudited financial results have been approved by the company's Board of Directors, but have not been subjected to review. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 provide 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 have 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.





Todi Tulsyan & Co.

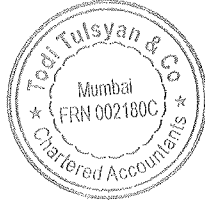
Chartered Accountants

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Telefax : 022 - 6755 6030 / 2873 7979, Mob.: 93233 44556, Email : tcomumbai@gmail.com
GSTIN : 27AACFT0522C1ZS

We did not review the Interim Financial Information of 19 joint operations included in the standalone unaudited interim financial information of the entities, included in the company, whose financial statement / information reflects the total assets of Rs. 1,16,375.81 lakhs as on September 30, 2019 and total revenue of Rs. 45,024.70 lakhs and Rs. 95,040.64 lakhs and total profit after tax (net) of Rs. 349.27 lakhs and Rs. 686.49 lakhs for the quarter ended September 30, 2019 and for the period from April 1, 2019 to September 30, 2019 respectively. Our conclusion on the statement is not modified in these matters.

For Todi Tulsyan & Co.
Chartered Accountant
(FRN : 002180C)

Dilip Kumar



Dilip Kumar
Partner
Membership No.054575
Place : Mumbai
Date: November 14, 2019

UDIN : 19054575AAAFC7010