JITF INFRALOGISTICS LIMITED
Jindal ITF Centre, 28, Shivaji Marg, New Delhi-110015; Tel. No.: 011 66463983/84; Fax No.: 011 66463982

Date: 05.11.2026

To,

BSE Limited
Corporate Relation Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 540311

National Stock Exchange Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra(E)
Mumbai- 400051

Scrip Code- JITFINFRA

Subject: INFORMATION PURSUANT TO REGULATION 30 READ WITH REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (LISTING REGULATIONS)

Dear Sir/Madam,

This is with reference to the captioned subject, we wish to inform you that pursuant to Regulation 30(2) read with Schedule III Part A Para A and Regulation 33 of the Listing Regulations, please find enclosed herewith the Unaudited Financial Results (Standalone & Consolidated) of the Company for the 2nd quarter / half year ended 30th September 2026 along with the Limited Review Report by M/s Lodha & Co LLP, Chartered Accountant, Statutory Auditors.

The Board Meeting commenced at 12:00 Noon and concluded at 4:00 PM. This is for your information and record please.

Thanking You,

Yours Faithfully

FOR JITF INFRALOGISTICS LIMITED

ALOK KUMAR

Digitally signed by: ALOK KUMAR
DN: CN = ALOK KUMAR email = ALOK.KUMAR@JINDALITF.COM C = IN O = Personal
Date: 2026.11.05 16:02:27 +05'30'

Alok Kumar
Company Secretary
ACS-A19819

LODHA
& CO LLP
Chartered Accountants

12, Bhagat Singh Marg, New Delhi - 110 001, India
Telephone : 91 11 23710176 / 23710177 / 23364671 / 2414
E-mail : delhi@lodhaco.com

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
JITF Infralogistics Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of JITF Infralogistics Limited ('the Company') for the quarter ended 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, 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 (as amended), read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (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 about whether the financial results are free from material misstatement(s). A review is limited primarily to enquiries of the Company personnel and analytical procedures applied to the 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in all material respects in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed u/s 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which is to be disclosed, or that it contains any material misstatement.

For **LODHA & CO LLP**
Chartered Accountants
Firm's Registration No. 301051E/E300284
Lodha
(Gaurav Lodha)
Partner
Membership No. 507462
UDIN: 26507462TUYLBK1538
Place: New Delhi
Date: 05/11/2026

LODHA & CO LLP * New Delhi * Chartered Accountants

JITF INFRALOGISTICS LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Kosi Kalan, Chhata, Mathura (U.P.)-281403

CIN - L60231UW2008PLC260579

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations	101.23	95.03	80.11	196.26	162.18	351.36
II	Other income	0.17	0.20	-	0.37	-	2.07
III	**Total Income (I+II)**	**101.40**	**95.23**	**80.11**	**196.63**	**162.18**	**353.43**
IV	**Expenses**						
	Employee benefits expense	57.04	54.48	47.21	111.52	93.05	201.66
	Finance costs	1.00	1.69	1.40	2.69	3.16	6.66
	Depreciation and amortization expense	0.46	0.45	0.51	0.91	0.74	1.55
	Other expenses	35.92	30.62	26.92	66.54	51.30	113.80
	Total expenses (IV)	**94.42**	**87.24**	**76.04**	**181.66**	**148.25**	**323.67**
V	**Profit/(loss) before tax and exceptional items (III- IV)**	**6.98**	**7.99**	**4.07**	**14.97**	**13.93**	**29.76**
VI	Exceptional Item	-	-	-	-	-	-
VII	**Profit/(loss) before tax (V-VI)**	**6.98**	**7.99**	**4.07**	**14.97**	**13.93**	**29.76**
VIII	**Tax expense:**						
	(1) Current tax {expense/(credit)}	3.93	3.61	2.78	7.54	3.57	11.00
	(2) Deferred tax {expense/(credit)}	(2.18)	(1.47)	(1.75)	(3.65)	(0.06)	(2.35)
	(3) Income tax of earlier year	-	-	-	-		(1.40)
	Total Tax Expense (VIII)	**1.75**	**2.14**	**1.03**	**3.89**	**3.51**	**7.25**
IX	**Profit (Loss) for the period/year (VII-VIII)**	**5.23**	**5.85**	**3.04**	**11.08**	**10.42**	**22.51**
X	**Other Comprehensive Income**						
	(i) Re-measurement gains (losses) on defined benefit plan	-	-	-	-	-	0.37
	(ii) Income tax effect on above	-	-	-	-	-	(0.09)
	Total Other Comprehensive Income (X)	-	-	-	-	-	**0.28**
XI	**Total Comprehensive Income for the period/year (IX+X) (Comprising profit/ (loss) and other comprehensive income for the period/year)**	**5.23**	**5.85**	**3.04**	**11.08**	**10.42**	**22.79**
XII	**Earnings per equity share (Face value of ₹ 2/- each)**						
	(1) Basic (₹)	0.02	0.02	0.01	0.04	0.04	0.09
	(2) Diluted (₹)	0.02	0.02	0.01	0.04	0.04	0.09
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	
XIII	Paid up Equity Share Capital	514.07	514.07	514.07	514.07	514.07	514.07
XIV	Other Equity						31,564.61
XV	Net Worth						32,078.68

LODHA & CO LLP New Delhi Chartered Accountants

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CIN - L60231UW2008PLC260579

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES

(₹ Lakhs)

S.No.	Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
	Assets		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipment	1.86	2.34
	(b) Intangible assets	1.40	1.84
	(c) Financial Assets		
	(i) Investments	32,083.16	32,083.16
	(d) Deferred tax assets (net)	20.25	16.59
(2)	**Current assets**		
	(a) Financial Assets		
	(i) Trade receivables	44.06	44.33
	(ii) Cash and cash equivalents	13.60	32.69
	(iii) Loans	6.75	10.13
	(b) Current tax assets (Net)	36.31	24.50
	(c) Other current assets	7.58	17.44
	Total Assets	**32,214.97**	**32,233.02**
	Equity and liabilities		
	Equity		
	(a) Equity share capital	514.07	514.07
	(b) Other equity	31,575.68	31,564.61
	Liabilities		
(1)	**Non-current liabilities**		
	(a) Financial Liabilities		
	Borrowings	20.08	67.39
	(b) Provisions	56.45	52.13
(2)	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Trade payables		
	- Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	-	-
	(ii) Borrowings	-	-
	(iii) Other financial liabilities	29.91	16.59
	(b) Other current liabilities	12.50	12.43
	(c) Provisions	6.28	5.80
	Total Equity and Liabilities	**32,214.97**	**32,233.02**

LODHA & CO LLP New Delhi Chartered Accountants

JITF INFRALOGISTICS LIMITED

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CIN - L60231UW2008PLC260579

STANDALONE UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ Lakhs)

PARTICULARS	Half Year Ended			
	30.09.2026 Unaudited		30.09.2025 Unaudited	
A. CASH INFLOW (OUTFLOW) FROM THE OPERATING ACTIVITIES				
Net profit before tax		**14.97**		**13.93**
Adjustments for :				
Add/(Less)				
Interest Expenses	2.69		3.16	
Depreciation	0.91		0.74	
		3.60		3.90
Operating profit before working capital changes		**18.57**		**17.83**
Adjustments for :				
(Increase)/Decrease in Loans and advances and other assets	10.13		2.54	
Increase/(Decrease) in Trade and Other Payables	18.19	**28.32**	(1.54)	**1.00**
Cash Generated From Operations		**46.89**		**18.83**
Tax (Paid) / Refund		**(19.36)**		**(16.58)**
Net cash inflow / (outflow) from operating activities		**27.53**		**2.25**
B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES				
Purchase of Property,plant & equipment (PPE)	-		(0.60)	
(Increase)/Decrease in Long term Loans	3.38	**3.38**	(13.50)	**(14.10)**
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES				
Increase/(Decrease) in Non Current Borrowings	(50.00)		(10.00)	
Net Cash Inflow/(Outflow) From Financing Activities		**(50.00)**		**(10.00)**
Net changes in cash and cash equivalents		**(19.09)**		**(21.85)**
Cash and cash equivalents at beginning of the period		**32.69**		**22.31**
Cash and cash equivalents at end of the period		**13.60**		**0.46**

NOTES:

1. Figures in bracket indicates cash out flow.
2. The above cash flow statement has been prepared under the indirect method set out in IND AS-7 'Statement of Cash Flows'.

LODHA & CO LLP * New Delhi * Chartered Accountants *

JITF INFRALOGISTICS LIMITED

Notes:

1. The business activity of the Company falls within a single primary business segment viz 'Management Support Services' and accordingly, no other reportable segment as per Ind AS 108 'operating segments' is required to be disclosed.

2. The registered office address of the Company has been shifted to A-1, UPSIDC Industrial Area, Nandgaon Road, Kosi Kalan, Kosi Kalan, Chhata, Mathura- 281403, Uttar Pradesh, India, vide certificate of registration issued by the Registrar of Companies, Uttar Pradesh vide its order dated 30th October 2026.

3. These results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 05th November, 2026.

By Order of the Board
for JITF Infralogistics Limited

JITF INFRALOGISTICS LIMITED

Dr. Amarendra Kumar Sinha
Whole Time Director & CEO
DIN 08190565

Place: New Delhi
Date: 05th November, 2026

LODHA & CO LLP New Delhi Chartered Accountants

LODHA
& CO LLP
Chartered Accountants

12, Bhagat Singh Marg, New Delhi - 110 001, India
Telephone : 91 11 23710176 / 23710177 / 23364671 / 2414
E-mail : delhi@lodhaco.com

Independent Auditor's Review Report on Consolidated unaudited Quarterly and Year to Date Financial Results of the JITF Infralogistics Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
JITF Infralogistics Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of JITF Infralogistics Limited ("the Company" or "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its share of net profit/(loss) after tax and total comprehensive income of its joint ventures for the quarter ended 30th September, 2026 and year to date from 1st April, 2026 to 30th September, 2026 ("the Statement") attached herewith, being submitted by Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, 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 (as amended), read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
   (a) Subsidiaries

   (i) JITF Urban Infrastructure Services Limited
   (ii) JWIL Infra Limited
   (iii) JITF Urban Infrastructure Limited
   (iv) JITF Urban Waste Management (Ferozepur) Limited
   (v) JITF Urban Waste Management (Bathinda) Limited
   (vi) JITF Urban Waste Management (Jalandhar) Limited



(vii) Jindal Urban Waste Management (Visakhapatnam) Limited
(viii) Jindal Urban Waste Management (Guntur) Limited
(ix) Jindal Urban Waste Management Limited
(x) Timarpur-Okhla Waste Management Company Limited
(xi) Jindal Urban Waste Management (Ahmedabad) Limited
(xii) Jindal Urban Waste Management (Jaipur) Limited
(xiii) Jindal Urban Waste Management (Jodhpur) Limited
(xiv) Jindal Urban Waste Management (Bawana) Limited
(xv) JITF Water Infra (Naya Raipur) Limited
(xvi) JITF ESIPL CETP (Sitarganj) Limited
(xvii) JWIL Infra Projects Limited (Formerly known as JITF Industrial Infrastructure Development Company Limited)
(xviii) Tehkhand Waste To Electricity Project Limited
(xix) Quality Iron & Steel Limited
(xx) Jindal Urban Waste Management (Nellore) Limited (w.e.f 26.07.2025)
(xxi) Jindal Urban Waste Management (Kakinada) Limited (w.e.f 31.07.2025)
(xxii) Tuticorin Desal Private Limited (w.e.f. 29.09.2025)
(xxiii) CWS Private Limited (w.e.f. 10.03.2026)
(xxiv) Chennai Smart Water Meters Private Limited (w.e.f. 16.03.2026)

(b) Joint Ventures

(i) JWIL-SSIL (JV)
(ii) SMC-JWIL(JV)
(iii) JWIL-RANHILL (JV)
(iv) TAPI-JWIL (JV)
(v) MEIL-JWIL (JV)
(vi) JWIL-SPML (JV)
(vii) OMIL-JWIL-VKMCPL(JV)
(viii) KNK-JWIL(JV)
(ix) SPML -JWIL (JV)
(x) JWIL-LCC (JV)
(xi) JWIL-OMIL-SPML (JV)
(xii) JWIL-VKMCPL
(xiii) JWIL-SSG (JV)
(xiv) JWIL- SPML Consortium (w.e.f. 02.06.2025)
(xv) JWIL-UEPL (JV) (w.e.f. 27.01.2026)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 8 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. **Material uncertainty relating to Going Concern relating to Subsidiary Company:**

JITF Water Infra (Naya Raipur) Limited (JITFWIL/NRDA): Auditor of JITFWIL/NRDA has drawn attention regarding non-extension of the Concession agreement for Operation and Maintenance beyond 4th January, 2018 by the local authority. Therefore, it indicates that a material uncertainly exists that may cast significant doubt on the JITFWIL's ability to continue as a going concern {note no. 42.26(a) of the audited consolidated financial statements for the year ended 31st March, 2026}. The auditors of the above stated company has not modified their opinion in this regard.

Our conclusion is not modified for matter stated above.

7. **Emphasis of matter:**

Attention is invited in respect to JITF Urban Waste Management (Bathinda) Limited whose auditors have drawn attention in their review report that the said Company has prepared financial statements on going concern basis based on their assessment of receiving the Arbitration Award and additional support from promoters [read with note no. 42.26(d) of the audited consolidated financial statements for the year ended 31st March, 2026]. The auditors of the above stated company has not modified their conclusion in this regard.

Subsequent to the signing of the audited financial statements of JUWMBL, the arbitral award in this matter was pronounced on 21st May 2025 wherein the tribunal has held that termination of contract by JUWMBL is illegal and required to continue to perform the contract till the expiry of the concession period or early termination in a valid manner.

Presently JUWMBL continues its plant operations, and its petition under Section 34 of the Arbitration and Conciliation Act, 1996, challenging the Award is pending for adjudication before the District Court, Chandigarh.

Our conclusion is not modified for matter stated above.

8. **<u>Other Matters:</u>**

(a) We did not review the interim financial results/information of Nineteen (19) subsidiaries included in the unaudited consolidated financial results, whose interim financial results/information reflect total assets of Rs. 7,34,433.01 lakhs as at 30th September 2026 and total revenues of Rs. 75,795.90 lakhs and Rs. 1,44,834.74 lakhs, total net profit after tax of Rs. 553.50 lakhs and Rs. 2,007.31 lakhs, total comprehensive income of Rs. 569.21 lakhs and Rs. 1,959.59 lakhs, for the quarter and half year ended 30th September 2026 respectively and net cash outflows of Rs. 7,176.18 lakhs for the half year ended 30th September 2026 as considered in the unaudited consolidated financial results. We did not audit the financial statements of twelve joint ventures which reflects Group's share of net profit after tax of Rs. (1.09) lakhs and Rs. 1.13 lakhs, total comprehensive income of Rs. (1.09) lakhs and Rs. 1.13 lakhs for the quarter and half year ended 30th September 2026 respectively, as considered in the unaudited consolidated financial results, whose financial results have not been reviewed by us. These financial results have been reviewed by



other auditors whose reports have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

(b) The unaudited consolidated financial results/information also include the Subsidiaries whose interim financial results/information reflect total assets of Rs. 3,924.92 lakhs as at 30th September 2026 and total revenues of Rs. 43.91 lakhs and Rs. 732.06 lakhs, total net profit after tax of Rs. (0.73) lakhs and Rs. (2.00) lakhs, total comprehensive income of Rs. (0.73) lakhs and Rs. (2.00) lakhs, for the quarter and half year ended 30th September 2026 respectively and net cash inflows of Rs. 2,020.69 lakhs for the half year ended 30th September 2026, as considered in the unaudited consolidated financial results, in respect of four subsidiaries, based on their financial results which have not been reviewed by their auditor and have been provided to us by the management of Holding Company. The unaudited consolidated financial results also include the Group's share of net profit/ (loss) after tax of Rs. 3.65 lakhs and Rs. 8.07 lakhs and total comprehensive income of Rs. 3.65 lakhs and Rs. 8.07 lakhs for the quarter and half year ended 30th September 2026 respectively, as considered in the unaudited consolidated financial results, in respect of three joint ventures, based on their financial results which have not been reviewed by their auditor and have been provided to us by the management of Holding Company. According to information and explanations given to us by the management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For LODHA & CO LLP
Chartered Accountants
Firm's Registration No. 301051E/E300284

(Gaurav Lodha)
Membership No. 507462
UDIN: 26507462EPRHBA4363
Place: New Delhi
Date: 05/11/2026

JITF INFRALOGISTICS LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Kosi Kalan, Chhata, Mathura (U.P.)-281403

CIN - L60231UW2008PLC260579

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2026

(₹ Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations	72,616.39	66,403.14	53,753.10	1,39,019.53	1,08,769.54	2,80,802.29
II	Other income	1,060.58	1,246.62	1,081.12	2,307.20	2,028.31	4,597.62
III	**Total Income (I+II)**	**73,676.97**	**67,649.76**	**54,834.22**	**1,41,326.73**	**1,10,797.85**	**2,85,399.91**
IV	**Expenses**						
	Cost of materials consumed	20,394.32	22,212.13	14,455.30	42,606.45	34,439.36	92,649.36
	Purchases of Stock-in-Trade	-	-	1,485.23	-	2,101.85	13,925.74
	Construction Expenses	27,727.77	19,987.58	17,259.39	47,715.35	31,169.61	80,857.31
	Changes in inventories of finished goods, Stock-in -Trade and work- in-progress	(154.50)	(360.30)	(14.29)	(514.80)	(1,466.55)	(1,067.17)
	Employee benefits expense	6,070.40	6,009.04	4,732.22	12,079.44	9,758.19	20,982.96
	Finance costs	9,814.51	9,415.91	10,149.57	19,230.42	20,242.82	40,128.90
	Depreciation and amortization expense	2,637.85	2,631.05	2,451.66	5,268.90	4,871.21	10,254.37
	Other expenses	5,099.30	4,377.63	4,266.38	9,476.93	8,199.21	17,608.51
	Total expenses (IV)	**71,589.65**	**64,273.04**	**54,785.46**	**1,35,862.69**	**1,09,315.70**	**2,75,339.98**
V	**Profit/(loss) before tax and share of profit/(loss) of joint venture and exceptional items (III- IV)**	**2,087.32**	**3,376.72**	**48.76**	**5,464.04**	**1,482.15**	**10,059.93**
VI	Exceptional Item (Refer Note No. 4)	(2,464.34)	(2,464.33)	-	(4,928.67)	-	(4,592.17)
VII	Share of profit (loss) of joint venture	4.65	4.55	2.07	9.20	(1.98)	70.54
VIII	**Profit/(loss) before tax**	**(372.37)**	**916.94**	**50.83**	**544.57**	**1,480.17**	**5,538.30**
IX	**Tax expense:**						
	(1) Current tax {expense/(credit)}	463.22	392.68	598.64	855.90	1,444.73	4,327.26
	(2) Deferred tax {expense/(credit)}	431.28	732.54	1,050.96	1,163.82	2,105.06	2,205.07
	(3) Income tax of earlier year	-	-	-	-	-	(0.56)
	Total Tax Expense (IX)	**894.50**	**1,125.22**	**1,649.60**	**2,019.72**	**3,549.79**	**6,531.77**
X	**Net Profit /(loss) after tax for the period/year (X+XI)**	**(1,266.87)**	**(208.28)**	**(1,598.77)**	**(1,475.15)**	**(2,069.62)**	**(993.47)**
XI	**Net Profit/(loss) after tax for the period/year attributable to:**						
	Owners of the parent	(1,288.29)	(548.67)	(1,792.77)	(1,836.96)	(2,905.64)	(4,813.11)
	Non-controlling interest	21.42	340.39	194.00	361.81	836.02	3,819.64
	Total	**(1,266.87)**	**(208.28)**	**(1,598.77)**	**(1,475.15)**	**(2,069.62)**	**(993.47)**
XII	**Other Comprehensive Income**						
	(A) Items that will not be reclassified to profit and loss						
	(i) Re-measurement gains (losses) on defined benefit plan	(22.06)	(22.06)	(10.48)	(44.12)	(22.28)	59.44
	(ii) Income tax effect on above	5.56	5.56	2.64	11.12	5.62	(15.52)
	B) Items that will be reclassified to profit and loss						
	(i) Exchange difference in translating the financial statements of foreign operations	32.24	(46.94)	(25.21)	(14.70)	(31.13)	(56.11)
	Total Other Comprehensive Income from (XII)	**15.74**	**(63.44)**	**(33.05)**	**(47.70)**	**(47.79)**	**(12.19)**
	Other Comprehensive Income attributable to:						
	Owners of the parent	0.84	(31.61)	(22.34)	(30.77)	(31.38)	(28.57)
	Non-controlling interest	14.90	(31.83)	(10.71)	(16.93)	(16.41)	16.38
	Total	**15.74**	**(63.44)**	**(33.05)**	**(47.70)**	**(47.79)**	**(12.19)**

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JITF INFRALOGISTICS LIMITED

(₹ Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
XIII	**Total Comprehensive Income for the period/year (XI+XII) (Comprising profit (loss) and other comprehensive income for the period/year)**	**(1,251.13)**	**(271.72)**	**(1,631.82)**	**(1,522.85)**	**(2,117.41)**	**(1,005.66)**
	Total Comprehensive Income attributable to:						
	Owners of the parent	(1,287.45)	(580.28)	(1,815.11)	(1,867.73)	(2,937.02)	(4,841.68)
	Non-controlling interest	36.32	308.56	183.29	344.88	819.61	3,836.02
	Total	**(1,251.13)**	**(271.72)**	**(1,631.82)**	**(1,522.85)**	**(2,117.41)**	**(1,005.66)**
XIV	**Earnings per equity share (Face value of ₹ 2/- each) -**						
	(1) Basic (₹)	(5.01)	(2.13)	(6.97)	(7.15)	(11.30)	(18.73)
	(2) Diluted (₹)	(5.01)	(2.13)	(6.97)	(7.15)	(11.30)	(18.73)
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	
XV	Paid up Equity Share Capital	514.07	514.07	514.07	514.07	514.07	514.07
XVI	Other Equity						(51,841.88)
XVII	Net Worth						(51,327.81)

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JITF INFRALOGISTICS LIMITED

JITF INFRALOGISTICS LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Kosi Kalan, Chhata, Mathura (U.P.)-281403

CIN - L60231UW2008PLC260579

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES

(₹ Lakhs)

S.No.	Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
	Assets		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipment	25,375.48	26,075.72
	(b) Capital work-in-progress	4,103.02	1,210.03
	(c) Goodwill	3.60	3.60
	(d) Other Intangible assets	1,58,557.68	1,57,776.15
	(e) Intangible assets under development	29,924.61	19,406.80
	(f) Right -of-use-assets	39.45	41.25
	(g) Financial Assets		
	(i) Investments	662.94	76.28
	(ii) Loans	3,446.03	8,623.79
	(iii) Trade receivables	20,462.91	14,656.79
	(iv) Other financial assets	12,124.45	9,619.57
	(h) Deferred tax assets	11,369.33	10,966.00
	(i) Other non-current assets	6,284.18	4,531.34
(2)	**Current assets**		
	(a) Investments	4,200.10	-
	(b) Inventories	7,100.46	6,375.96
	(c) Financial Assets		
	(i) Trade receivables	1,43,354.35	1,27,107.48
	(ii) Cash and cash equivalents	14,859.84	20,042.23
	(iii) Bank balances other than (ii) above	23,258.68	23,635.41
	(iv) Loans	353.34	357.56
	(v) Other financial assets	86,232.46	59,223.36
	(d) Current tax assets (net)	2,540.72	1,810.57
	(e) Other current assets	12,623.64	11,755.94
	Total Assets	**5,66,877.27**	**5,03,295.83**
	Equity and liabilities		
	Equity		
	(a) Equity share capital	514.07	514.07
	(b) Other equity	(48,804.58)	(51,841.88)
	Non-Controlling Interest	8,291.39	6,946.54
	Liabilities		
(1)	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	3,75,503.52	3,35,952.75
	(ii) Lease liabilities	51.70	53.04
	(iii) Other financial liabilities	6,339.59	5,875.13
	(b) Provisions	1,850.63	1,600.16
	(c) Deferred tax liabilities	8,509.53	6,953.51
	(d) Other non-current liabilities	25,911.58	26,915.45
(2)	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	95,782.01	58,595.10
	(ii) Lease liabilities	2.61	2.46
	(iii) Trade payables		
	- Micro and Small Enterprises	2,385.81	4,427.33
	- Other than Micro and Small Enterprises	66,586.11	78,995.47
	(iv) Other financial liabilities	16,323.45	15,191.52
	(b) Other current liabilities	6,831.38	12,317.28
	(c) Provisions	798.47	797.90
	(d) Current tax liabilities (net)	-	-
	Total Equity and Liabilities	**5,66,877.27**	**5,03,295.83**





JITF INFRALOGISTICS LIMITED

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CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ Lakhs)

PARTICULARS	Half Year Ended			
	30.09.2026 Unaudited		30.09.2025 Unaudited	
A. CASH INFLOW (OUTFLOW) FROM THE OPERATING ACTIVITIES				
Net profit before tax		**544.57**		**1,479.91**
Adjustments for :				
Add/(Less)				
Share of loss of joint venture	(9.20)		1.98	
Net Gain/loss on Sale of current investments	(2.89)		(6.59)	
Depreciation and amortization expense	5,268.90		4,871.21	
Interest Expenses	19,230.42		20,242.82	
(Profit)/loss on sale of Property, Plant and Equipment (net)	(1.55)		(12.29)	
Bad debts written off/(recovered) (net)	-		18.48	
Allowances for doubtful debts	201.71		2.45	
Sundry Balances Written off	12.85		32.95	
Interest Income	(1,730.79)	**22,969.45**	(1,436.79)	**23,714.22**
Operating profit before working capital changes		**23,514.02**		**25,194.13**
Adjustments for :				
Inventories	(724.50)		(2,463.52)	
(Increase)/Decrease in Trade Receivable	(16,237.67)		(11,789.88)	
(Increase)/Decrease in Loans and advances and other assets	(27,331.95)		(10,675.39)	
(Increase)/Decrease in Trade and Other Payables	(18,322.57)	**(62,616.69)**	(14,667.69)	**(39,596.48)**
CASH GENERATED FROM OPERATIONS		**(39,102.67)**		**(14,402.35)**
Tax (Paid) / Refund		**(1,586.07)**		**(1,757.19)**
Net cash inflow / (outflow) from operating activities		**(40,688.74)**		**(16,159.54)**
B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES				
Purchase of Property, Plant and Equipment	(21,823.04)		(9,477.29)	
Net Movement in Other Bank Deposits	(3,106.18)		2,398.36	
Increase/(decrease) in current financial assets- loan	4.22		690.74	
Sale/(Purchase) of current/non-current investments (net)	(3,396.87)		43.84	
Share Issue Expenses	(36.94)		-	
Sale proceeds of Property, Plant and Equipment	17.88		12.25	
Interest Received	1,659.13		1,408.59	
Net cash inflow/(outflow)from investing activities		**(26,681.80)**		**(4,923.51)**
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES				
ESOP issue expenses (subsidiary companies)	4,928.67		-	
Payment of lease liabilities	(4.41)		-	
Interest paid	(19,100.05)		(20,086.92)	
Dividend paid by the subsidiary companies	(373.73)		(373.73)	
Increase/(decrease) in current borrowings	37,186.91		25,844.90	
Increase/(decrease) in non-current borrowings	39,550.77		12,273.20	
Net cash inflow/(outflow) from financing activities		**62,188.15**		**17,657.45**
Net changes in cash and cash equivalents		**(5,182.38)**		**(3,425.60)**
Cash and cash equivalents at beginning of the period		**20,042.23**		**13,385.42**
Cash & cash equivalent at the end of the period		**14,859.85**		**9,959.82**

NOTE:

1. Increase/(decrease) in long term and short term borrowings are shown net of repayments.
2. Figures in bracket indicates cash out flow.
3. The above cash flow statement has been prepared under the indirect method set out in IND AS - 7 'Statement of Cash Flows'.

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JITF INFRALOGISTICS LIMITED

JITF INFRALOGISTICS LIMITED

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CIN - L60231UW2008PLC260579

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ Lakhs)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
1	**Segment Revenue**						
	a) Water Infrastructure	61,135.22	54,682.04	41,333.74	1,15,817.26	85,663.25	2,23,237.27
	b) Urban Infrastructure	11,481.17	11,721.10	11,228.12	23,202.27	21,915.05	44,781.76
	c) Trading Activities	-	-	1,191.24	-	1,191.24	12,783.26
	d) Others	-	-	-	-	-	-
	Gross Turnover	**72,616.39**	**66,403.14**	**53,753.10**	**1,39,019.53**	**1,08,769.54**	**2,80,802.29**
	Less: Inter-segment transfer	-	-	-	-	-	-
	Total revenue from operations	**72,616.39**	**66,403.14**	**53,753.10**	**1,39,019.53**	**1,08,769.54**	**2,80,802.29**
2	**Segment Results**						
	Profit/(Loss) before finance costs, interest income, exceptional items and unallocable expense/income and Tax						
	a) Water Infrastructure	6,746.37	6,322.99	5,008.80	13,069.36	10,341.75	28,824.94
	b) Urban Infrastructure	4,424.73	5,542.46	4,522.17	9,967.19	10,019.10	18,412.80
	c) Trading Activity	-	-	-	-	-	52.85
	d) Others	(325.20)	(314.90)	(411.95)	(640.10)	(666.43)	(1,628.85)
	Total Segment Profit/(Loss) before finance costs and Tax	**10,845.90**	**11,550.55**	**9,119.02**	**22,396.45**	**19,694.42**	**45,661.74**
	(i) Finance Cost	(9,814.51)	(9,415.91)	(10,149.57)	(19,230.42)	(20,242.82)	(40,128.90)
	(ii) Interest Income	768.96	961.83	688.91	1,730.79	1,436.79	3,204.46
	(iii) Other Un-allocable Income/ (Expense) (Net)	291.62	284.80	392.41	576.42	591.72	1,393.16
	Profit/(Loss) before Tax and exceptional items	**2,091.97**	**3,381.27**	**50.77**	**5,473.24**	**1,480.11**	**10,130.46**
	Exceptional Item Gain/(loss)	(2,464.34)	(2,464.33)	-	(4,928.67)		(4,592.17)
	Profit/(Loss) before Tax	**(372.37)**	**916.94**	**50.77**	**544.57**	**1,480.11**	**5,538.29**
	(i) Current Tax	463.22	392.68	598.64	855.90	1,444.73	4,327.26
	(ii) Deferred Tax	431.28	732.54	1,050.90	1,163.82	2,105.00	2,205.06
	(iii) Income Tax earlier year	-	-	-	-		(0.56)
	Profit/(Loss) after Tax	**(1,266.87)**	**(208.28)**	**(1,598.77)**	**(1,475.15)**	**(2,069.62)**	**(993.47)**
3	**Segment Assets**						
	a) Water Infrastructure	2,81,429.91	2,58,512.12	1,86,747.72	2,81,429.91	1,86,747.72	2,37,506.56
	b) Urban Infrastructure	2,62,601.25	2,51,581.66	2,34,184.83	2,62,601.25	2,34,184.83	2,43,511.40
	c) Trading Activities	-	-	-	-	-	-
	d) Others	253.55	328.11	597.35	253.55	597.35	315.23
	e) Unallocated	22,592.56	22,636.12	22,953.54	22,592.56	22,953.54	21,962.64
	Total Segment Assets	**5,66,877.27**	**5,33,058.01**	**4,44,483.44**	**5,66,877.27**	**4,44,483.44**	**5,03,295.83**
4	**Segment Liabilities**						
	a) Water Infrastructure	96,646.46	1,01,062.85	71,855.40	96,646.46	71,855.40	1,14,926.79
	b) Urban Infrastructure	30,298.50	28,982.59	28,125.47	30,298.50	28,125.47	30,262.87
	c) Trading Activities	-	-	-	-	-	-
	d) Others	136.44	849.86	357.44	136.44	357.44	986.14
	e) Unallocated	4,79,794.99	4,44,351.39	3,94,232.32	4,79,794.99	3,94,232.32	4,01,501.31
	Total Segment Liabilities	**6,06,876.39**	**5,75,246.69**	**4,94,570.63**	**6,06,876.39**	**4,94,570.63**	**5,47,677.11**

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JITF INFRALOGISTICS LIMITED

Notes:-

1. The Group has three primary Operating segments i.e. Water Infrastructure, Urban Infrastructure and Trading activities.

2. **(a) JITF Urban Waste Management (Jalandhar) Limited and JITF Urban Waste Management (Ferozepur) Limited**

   Arbitration proceedings were initiated by JITF Urban Waste Management (Jalandhar) Limited and JITF Urban Waste Management (Ferozepur) Limited (collectively referred to as "JUWML") against the Municipal Corporations of Jalandhar and Ferozepur, respectively, in relation to their respective projects. The Arbitral Awards dated 15th January 2022 were pronounced in favor of JUWML, awarding ₹20,444.21 lakhs (including Bank Guarantees amounting to ₹500 lakhs) for Jalandhar and ₹9,229.35 lakhs (including Bank Guarantees amounting to ₹340 lakhs) for Ferozepur, along with applicable interest.
   JUWML has also challenged certain portions of the Awards under Section 34, and initiated enforcement and execution proceedings before the District Court, Chandigarh. Both proceedings are currently pending for adjudication before the Additional District Court, Chandigarh.

   (b) JITF Urban Waste Management (Bathinda) Ltd.

   Due to unrectified continuous defaults under the Concession Agreement dated 23rd November 2011 by the Municipal Corporation, Bathinda **(MCB)**, JITF Urban Waste Management (Bathinda) Ltd. **(JUWMBL)** issued a Termination Notice on 5th December 2018 (effective 19th January 2019) and subsequently invoked arbitration on 19th March 2019 against MCB and the Department of Local Government, Punjab **(DoLG)** and filed claim and counterclaims by the parties against each other.
   The Arbitral Award in this matter was pronounced on 21st May 2025, wherein the Tribunal held that the termination of the contract by JUWMBL is illegal and directed JUWMBL to continue performing the contract until the expiry of the concession period or early termination in a valid manner.

   The Tribunal further awarded the claim for tipping fee of Rs. 183.57 lacs along with interest in favour of JUWMBL. MCB's counterclaim for land lease payment of Rs. 8.11 lacs together with interest from the date of filing of the Counterclaim on 31.07.2019, has also been accepted by Arbitral Tribunal.

   JUWMBL continues its plant operations, and its petition under Section 34 of the Arbitration and Conciliation Act, 1996, challenging the Award is pending for adjudication before the District Court, Chandigarh.

3. The Group consolidated financial results includes the results of the following entities:

Relationship	Name of the Entity
Holding Company	JITF Infralogistics Limited
Subsidiaries	**Direct Subsidiary** JITF Urban Infrastructure Services Limited **Indirect Subsidiaries** a) JWIL Infra Limited b) JITF Urban Infrastructure Limited

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	c) JWIL Infra Projects Limited d) Quality Iron and Steel Limited e) Jindal Urban Waste Management Limited f) JITF Water Infra (Naya Raipur) Limited g) JITF ESIPL CETP (Sitarganj) Limited h) JITF Urban Waste Management (Ferozepur) Limited i) JITF Urban Waste Management (Jalandhar) Limited j) JITF Urban Waste Management (Bathinda) Limited k) Jindal Urban Waste Management (Visakhapatnam) Limited l) Jindal Urban Waste Management (Guntur) Limited m) Timarpur- Okhla Waste Management Company Limited n) Jindal Urban Waste Management (Jaipur) Limited o) Jindal Urban Waste Management (Jodhpur) Limited p) Jindal Urban Waste Management (Bawana) Limited q) Jindal Urban Waste Management (Ahmedabad) Limited r) Tehkhand Waste to Electricity Project Limited s) Jindal Urban Waste Management (Nellore) Limited t) Jindal Urban Waste Management (Kakinada) Limited u) Tuticorin Desal Private Limited v) CWS Private Limited w) Chennai Smart Water Meters Private Limited
Joint Ventures	**Joint Venture of Indirect Subsidiaries** a) JWIL-SSIL (JV) b) SMC-JWIL (JV) c) JWIL-Ranhill (JV) d) TAPI-JWIL (JV) e) MEIL-JWIL (JV) f) JWIL-SPML (JV) g) OMIL-JWIL-VKMCPL (JV) h) KNK-JWIL (JV) i) SPML -JWIL (JV) j) JWIL LCC (JV) k) JWIL OMIL SPML(JV) l) JWIL VKMCPL (JV) m) JWIL SSG (JV) n) JWIL- SPML Consortium o) JWIL-UEPL (JV)

4. During the financial year 2025-26, JWIL Infra Limited (JWIL), indirect subsidiary of the Company offered 37,85,000 stock options convertible into equal number of equity shares of JWIL of face value Rs 10/- each under the "JWIL ESOP Scheme 2025", as approved by the shareholder through special resolution passed at the EGM held on November 10,2025 to the eligible employees of JWIL.

   Share based payment expense for the quarter and half year ended September 30, 2026 is Rs. Rs. 2,464.33 Lakhs and Rs. 4,928.67 lakhs respectively (year ended March 31, 2026 is Rs. 4,592.17 lakhs) has been recognized and disclosed as Exceptional Item. Consequently, upon exercise of all options by all employees to whom employee stock options shall be granted and

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JITF INFRALOGISTICS LIMITED

allotment of shares by JWIL to all such employees, the shareholding of the JITF Urban Infrastructure Services Limited (JUISL), also a material subsidiary of the Company, in JWIL will be diluted from 54.61% to 50.01%. However, JWIL shall continue to remain indirect subsidiary of the Company.

5. The registered office address of the Company has been shifted to A-1, UPSIDC Industrial Area, Nandgaon Road, Kosi Kalan, Kosi Kalan, Chhata, Mathura- 281403, Uttar Pradesh, India, vide certificate of registration issued by the Registrar of Companies, Uttar Pradesh vide its order dated 30th October 2026.

6. These results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 05th November, 2026.

BY Order of the Board
for JITF Infralogistics Limited

JITF INFRALOGISTICS LIMITED

Dr. Amarendra Kumar Sinha
Whole Time Director & CEO
DIN 08190565

Place: New Delhi
Date: 05th November, 2026

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