

J. Kumar Infraprojects Ltd.

We dream ... So we achieve...

Regd. Off.: J. Kumar House, CTS No. 448, 448/1, 449, Subhash Road, Vile Parle (E), Mumbai - 400 057, Maharashtra, INDIA.

Ph.: +91-22-6871 7900 / +91-22-6774 3555 • E-mail : info@jkumar.com • Website : www.jkumar.com

CIN : L74210MH1999PLC122886



04th February, 2025

To,
The Department of Corporate Services
BSE Ltd
Phiroze Jeejeebhoy Towers
Mumbai Samachar Marg
Mumbai - 400 001
Scrip Code: 532940
ISIN of the Company: 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
Scrip Symbol: JKIL

Sub: Intimation / Announcement and Disclosures under:

- Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR Regulations, 2015')- Outcome of Board Meeting.
- SEBI (Prohibition of Insider Trading) Regulations, 2015 ('SEBI PIT Regulations')

Ref: 1. Outcome of the Meeting of the Board of Directors ("Board Meeting") of the Company held on Tuesday, 04th February, 2025;

2. Re-opening of the Trading Window of the Company for the third quarter and nine months ended as on 31st December, 2024.

Dear Sir's,

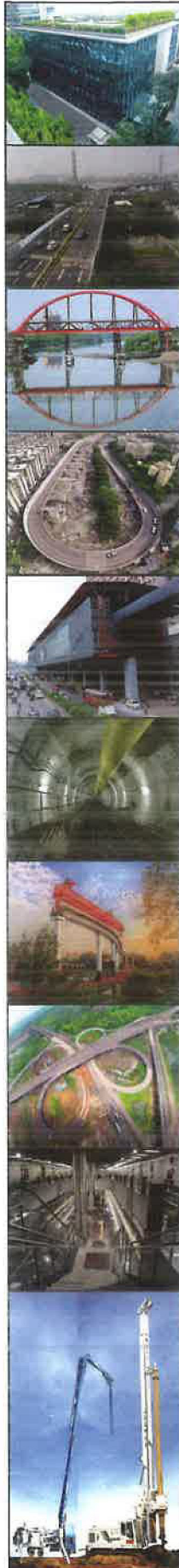
With reference to intimation submitted to your good office, dated 24th January, 2025, to schedule the Board Meeting, this is to inform that the Board of Directors in their meeting held today, i.e. 04th February, 2025, which commenced at 12:00 Noon and concluded at 01:00 P.M. *inter alia*, considered and approved the following:

A. Un-Audited Standalone and Consolidated Financial Results: [Regulation 33 of SEBI LODR Regulations, 2015]

The Board of Directors at their meeting held today, i.e. on 04th February, 2025, approved the Un-Audited Standalone and Consolidated Financial Results of the Company along with the Limited Review Report by the Statutory Auditors thereon for the Quarter and Period ended 31st December, 2024, which has been duly reviewed and recommended by the Audit Committee, at their meeting held today, i.e. 04th February, 2025 and are enclosed herewith and marked as "**Annexure**".

For J. Kumar Infraprojects Ltd.

Poonima
Company Secretary



J. Kumar Infraprojects Ltd.

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J. Kumar

ISO 9001:2015
ISO 14001:2015
OHSAS 18001:2007

The Un-Audited Standalone and Consolidated Financial Results shall also be made available on the website of the Company at <https://www.jkumar.com/>

B. Re-opening of the Trading Window: [Regulation 9 of SEBI PIT Regulations, 2015]

We would like to inform you that the Trading Window of the Company, for dealing, in the securities of the Company, will re-open from Friday, i.e. **07th February, 2025** i.e. after the closure of Forty-Eight (48) hours from the declaration of financial results of the Company.

Above intimations and contents of the Annexure are self-explanatory and will also be uploaded on the website of the Company at <https://www.jkumar.com/>

Kindly acknowledge the receipt of this letter.

Yours faithfully,
for J. Kumar Infraprojects Limited

Poornima
Poornima
Company Secretary



Encl: as above.



**J. Kumar Infraprojects Limited**

CIN No. L74210MH1999PLC122886

Reg. office: J.Kumar House , CTS No. 448, 448/1, 449, Vile Parle (East), Subhash Road, Mumbai 400057, Maharashtra, India

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

Statement of Standalone Unaudited Financial Results for the Quarter and Nine month ended December 31, 2024

₹ In Lakhs

Sr.No.	Particulars	Quarter ended			Nine Month Ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
1	Revenue from operations	1,48,687.61	1,29,237.11	1,21,873.14	4,06,074.49	3,45,423.57	4,87,920.47
2	Other income	670.86	756.12	711.78	2,312.29	1,971.64	2,840.41
3	Total Income (1+2)	1,49,358.47	1,29,993.23	1,22,584.92	4,08,386.78	3,47,395.22	4,90,760.88
	EXPENSES						
4	a) Cost of construction materials consumed	97,274.89	84,705.87	77,632.24	2,67,082.54	2,23,276.96	3,17,017.31
	b) Construction expenses	15,237.41	13,247.99	14,080.85	42,001.74	38,852.64	55,019.06
	c) Employee benefits expense	11,150.98	10,589.76	10,166.99	30,995.83	27,972.85	36,911.97
	d) Finance costs	4,660.74	3,312.87	3,254.39	11,233.87	8,721.05	12,387.67
	e) Depreciation expense	4,242.97	4,069.01	4,310.89	12,397.97	12,682.96	16,800.70
	f) Administrative & other expenses	3,161.55	1,845.54	2,045.55	6,862.11	5,226.55	8,565.96
	Total Expenses	1,35,728.55	1,17,771.04	1,11,490.90	3,70,574.05	3,16,733.01	4,46,702.67
5	Profit before exceptional items and tax (3-4)	13,629.92	12,222.19	11,094.02	37,812.73	30,662.20	44,058.21
	Exceptional Items						
6	Profit before tax	13,629.92	12,222.19	11,094.02	37,812.73	30,662.20	44,058.21
7	Tax expense:						
	Current tax	3,686.07	2,991.41	3,018.75	10,117.76	8,272.74	12,009.34
	Deferred tax	(29.02)	214.89	(189.16)	64.45	(501.99)	(810.40)
	Total tax expense	3,657.04	3,206.30	2,829.58	10,182.21	7,770.75	11,198.94
8	Profit after tax (6 -7)	9,972.88	9,015.89	8,264.43	27,630.52	22,891.45	32,859.27
9	Other comprehensive income (OCI)						
	Items not to be reclassified to profit and loss in subsequent periods:						
	Remeasurement of gains (losses) on defined benefit plans	2.61	2.61	138.96	7.83	277.93	10.44
	Income tax effect	(0.66)	(0.66)	(34.98)	(1.97)	(69.95)	(2.63)
10	Total comprehensive income (8+9)	9,974.83	9,017.84	8,368.42	27,636.38	23,099.42	32,867.08
11	Paid - up equity share capital (Face value of ₹ 5/- each)	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28
12	Other equity						
13	Earning per share (in ₹)						
	Face value of ₹ 5/- each						
	(a) Basic	13.18	11.92	10.92	36.52	30.25	43.43
	(a) Diluted	13.18	11.92	10.92	36.52	30.25	43.43

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 February 04, 2025.
- 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 Limited Review for the Quarter and Nine month ended December 31, 2024 as required under Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company.
- The Company is primarily engaged in "Construction and Engineering Activities" and there are no other reportable segments under Ind AS 108 "Operating Segments".
- The figures for the previous period/year have been regrouped/reclassified wherever considered necessary.

For and on behalf of

J. Kumar Infraprojects Limited

Jagdish Kumar M. Gupta

Executive Chairman



Date : February 04, 2025

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, Mob. : 93233 44556, Email: ttcomumbai@gmail.com

GSTIN: 27AACFT0522C1ZS

Independent Auditor's Review Report On standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
J. KUMAR INFRAPROJECTS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **J. KUMAR INFRAPROJECTS LIMITED** ("the Company") for the quarter ended December 31, 2024 ("the Statement"), and for the period from April 1, 2024 to December 31, 2024, which includes 26 Joint Operations of the Company consolidated on a proportionate basis, being submitted by the 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 Company's Management and approved by the Company's 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the interim financial information of the joint operations listed in Annexure A:



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 the other auditors referred to in paragraph 6 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 of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of **10** joint operations included in the standalone unaudited interim financial information of the entities included in the Company, whose results reflect total revenues of **Rs. 58,392.23 Lakhs** and **Rs. 1,69,715.23 Lakhs**, total net profit after tax of **Rs. 1,062.26 Lakhs** and **Rs. 3,411.12 Lakhs** and total comprehensive income/ loss of **Rs. 1,062.26 Lakhs** and **Rs. 3,411.12 Lakhs** for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively, as considered in the respective standalone unaudited interim financial information of the entities included in the Company. The interim financial information of these joint operations have been reviewed by the other auditors whose reports have been furnished to us by the management of the company and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.
7. Our conclusion on the Standalone Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.
8. We did not review the interim financial information of **16** joint operations included in the standalone unaudited interim financial information of the entities included in the Company, whose results reflect total revenues of **Rs. Nil** and **Rs. Nil**, total net loss after tax of **Rs. 0.25 Lakhs** and **Rs. 1.36 Lakhs** and total comprehensive loss of **Rs. 0.25 Lakhs** and **Rs. 1.36 Lakhs** for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively, as considered in the respective standalone unaudited interim financial information of the entities included in the Company. The interim financial information of these joint operations have not been reviewed by their respective auditors and whose interim financial information have been furnished to us by the management of the company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on such interim financial information certified by the management of the Company. According to the information and explanations given to us by the Management, the interim financial information of these entities is not material to the Company.



Our conclusion on the Standalone Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

**For TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS
(FRN: 002180C)**

Dilip Kumar



**DILIP KUMAR
PARTNER
Membership No. 05475**

**Place: Mumbai
Dated: 04th February 2025
UDIN No. 25054575BMHBSG4655**

Annexure A

Joint Operations:

S.no.		Name of JV's
1		J. Kumar - Speco (JV)
2		Supreme – J Kumar (JV)
3		J Kumar - Supreme (JV)
4		J Kumar - Shiva Engg (JV)
5		J Kumar – PBA (JV)
6		NCC – J Kumar (JV)
7	A	J Kumar - J M Mhatre JV - JNPT Pkg. 1/2/3
	B	J Kumar - J M Mhatre JV – Dwarka Expressway
	C	J Kumar - J M Mhatre JV – Ulwe Coastal Rd. 1
	D	J Kumar - J M Mhatre JV – Kharghar Coastal Rd. 1
8		J Kumar – CTRG (JV)
9		J Kumar Chirag Jekin (JV)
10		J Kumar- Chirag - Babulal JV
11		J Kumar - Mukesh Brothers JV
12		J Kumar - Chirag - API JV
13		J Kumar - KR JV
14		J Kumar - Chirag - Navdeep JV
15		J Kumar- RPS JV
16		J Kumar- JKIPL & CCC JV
17		J Kumar - RK Indra JV
18		Ameya – J Kumar JV
19		NCC - J Kumar - SMC JV
20	A	J KUMAR-MEPL JV - Mithi River
	B	J KUMAR-MEPL JV - STP1
	C	J KUMAR-MEPL JV - STP2
21		J Kumar - AICPL (JV)
22		J Kumar - Azvirt (JV)
23		J Kumar - RPS (JV)
24		J Kumar - NCC (JV) (VDCR)
25		J Kumar - SMC (JV)
26		J Kumar - NCC (GMLR) (JV)



**J. Kumar Infraprojects Limited**

CIN No. L74210MH1999PLC122886

Reg. office: J.Kumar House , CTS No. 448, 448/1, 449, Vile Parle (East), Subhash Road, Mumbai 400057, Maharashtra, India

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

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Month ended December 31, 2024

₹ In Lakhs

Sr.No.	Particulars	Quarter ended			Nine Month Ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
1	Revenue from operations	1,48,687.61	1,29,237.11	1,21,873.14	4,06,074.49	3,45,423.57	4,87,920.47
2	Other income	670.86	756.12	711.78	2,312.29	1,971.64	2,840.41
3	Total Income (1+2)	1,49,358.47	1,29,993.23	1,22,584.92	4,08,386.78	3,47,395.22	4,90,760.88
4	EXPENSES						
	a) Cost of construction materials consumed	97,274.89	84,705.87	77,632.24	2,67,082.54	2,23,276.96	3,17,017.31
	b) Construction expenses	15,237.41	13,247.99	14,080.85	42,001.74	38,852.64	55,019.06
	c) Employee benefits expense	11,150.98	10,589.76	10,166.99	30,995.83	27,972.85	36,911.97
	d) Finance costs	4,660.74	3,312.87	3,254.39	11,233.87	8,721.05	12,387.67
	e) Depreciation expense	4,242.97	4,069.01	4,310.89	12,397.97	12,682.96	16,800.70
	f) Administrative & other expenses	3,161.55	1,845.54	2,045.55	6,862.11	5,226.55	8,565.96
	Total Expenses	1,35,728.55	1,17,771.04	1,11,490.90	3,70,574.05	3,16,733.01	4,46,702.67
5	Profit before exceptional items and tax (3-4)	13,629.92	12,222.19	11,094.02	37,812.73	30,662.20	44,058.21
6	Profit before tax	13,629.92	12,222.19	11,094.02	37,812.73	30,662.20	44,058.21
7	Tax expense:						
	Current tax	3,686.07	2,991.41	3,018.75	10,117.76	8,272.74	12,009.34
	Deferred tax	(29.02)	214.89	(189.16)	64.45	(501.99)	(810.40)
	Total tax expense	3,657.04	3,206.30	2,829.58	10,182.21	7,770.75	11,198.94
8	Profit after tax (6 - 7)	9,972.88	9,015.89	8,264.43	27,630.52	22,891.45	32,859.27
9	Share of profit/(loss) of an associate / a joint venture (IV)	22.72	1.17	-	70.04	-	217.66
		9,995.60	9,017.06	8,264.43	27,700.56	22,891.45	33,076.93
	Other comprehensive income (OCI)						
	Items not to be reclassified to profit and loss in subsequent periods:						
	Remeasurement of gains (losses) on defined benefit plans	2.61	2.61	138.96	7.83	277.93	10.44
	Income tax effect	(0.66)	(0.66)	(34.98)	(1.97)	(69.95)	(2.63)
10	Total comprehensive income (8+9)	9,997.55	9,019.01	8,368.42	27,706.42	23,099.42	33,084.74
11	Paid - up equity share capital	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28	3,783.28
12	(Face value of ₹ 5/- each)						
13	Other equity						
	Earning per share (in ₹)						
	Face value of ₹ 5/- each						
	(a) Basic	13.21	11.92	10.92	36.61	30.25	43.71
	(a) Diluted	13.21	11.92	10.92	36.61	30.25	43.71

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 February 04, 2025.
- 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 Limited Review for the Quarter and Nine month ended December 31, 2024 as required under Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company.
- The Company is primarily engaged in "Construction and Engineering Activities" and there are no other reportable segments under Ind AS 108 "Operating Segments".
- The figures for the previous period/year have been regrouped/reclassified wherever considered necessary.



For and on behalf of

J. Kumar Infraprojects Limited

Jagdish Kumar M. Gupta

Executive Chairman

Date : February 04, 2025

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, Mob. : 93233 44556, Email: ttcomumbai@gmail.com

GSTIN: 27AACFT0522C1ZS

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
J. KUMAR INFRAPROJECTS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **J. KUMAR INFRAPROJECTS LIMITED** ("the Parent") and its share of the net profit/(loss) after tax and total comprehensive income / (loss) of its associate for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 ("the statement"), which includes 26 Joint Operations of the Parent consolidated on a proportionate basis, being submitted by the Parent 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 Parent's Management and approved by the Parent's 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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.

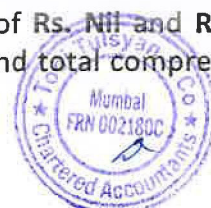
We have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the interim financial information of the entities listed in Annexure A:
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 the other auditors referred to in paragraph 6 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 of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of 10 joint operations included in the standalone unaudited interim financial information of the entities included in the Company, whose results reflect total revenues of Rs. 58,392.23 Lakhs and Rs. 1,69,715.23 Lakhs, total net profit after tax of Rs. 1,062.26 Lakhs and Rs. 3,411.12 Lakhs and total comprehensive income of Rs. 1,062.26 Lakhs and Rs. 3,411.12 Lakhs for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively, as considered in the respective standalone unaudited interim financial information of the entities included in the Company. The interim financial information of these joint operations have been reviewed by the other auditors whose reports have been furnished to us by the Parent's Management and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.
7. The consolidated unaudited financial results also include the Parent's share of net profit after tax of Rs. 22.72 Lakhs and Rs. 70.04 Lakhs and total comprehensive income of Rs. 22.72 Lakhs and Rs. 70.04 Lakhs for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively, as considered in the consolidated unaudited financial results, in respect of an associate, whose interim financial information have not been reviewed by us. These financial information have been reviewed by other auditors whose reports have been furnished to us by the Management of the company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, 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 Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

1. We did not review the interim financial information of 16 joint operations included in the standalone unaudited interim financial information of the entities included in the Company, whose results reflect total revenues of Rs. Nil and Rs. Nil, total net loss after tax of Rs. 0.25 Lakhs and Rs. 1.36 Lakhs and total comprehensive loss of



Rs. 0.25 Lakhs and Rs. 1.36 Lakhs for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively, as considered in the respective standalone unaudited interim financial information of the entities included in the Company. The interim financial information of these joint operations have not been reviewed by their respective auditors and whose interim financial information have been furnished to us by the management of the company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on such interim financial information certified by the management of the Company. According to the information and explanations given to us by the Management, the interim financial information of these entities is not material to the Company.

Our conclusion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

For TODI TULSYAN & CO.
CHARTERED ACCOUNTANTS
(FRN: 002180C)

Dilip Kumar



DILIP KUMAR
PARTNER
Membership No. 05475

Place: Mumbai
Dated: 04th February 2025
UDIN No. 25054575BMHBSH3625

Annexure A

Holding Company:

- 1) J. Kumar Infraprojects Limited

Associate:

- 1) J. Kumar – NCC Private Limited

Joint Operations:

S.no.		Name of JV's
1		J. Kumar - Speco (JV)
2		Supreme – J Kumar (JV)
3		J Kumar - Supreme (JV)
4		J Kumar - Shiva Engg (JV)
5		J Kumar – PBA (JV)
6		NCC – J Kumar (JV)
7	a	J Kumar - J M Mhatre JV - JNPT Pkg. 1/2/3
	b	J Kumar - J M Mhatre JV – Dwarka Expressway
	c	J Kumar - J M Mhatre JV – Ulwe Coastal Rd. 1
	d	J Kumar - J M Mhatre JV – Kharghar Coastal Rd. 1
8		J Kumar – CTRG (JV)
9		J Kumar Chirag Jekin (JV)
10		J Kumar- Chirag - Babulal JV
11		J Kumar - Mukesh Brothers JV
12		J Kumar - Chirag - API JV
13		J Kumar - KR JV
14		J Kumar - Chirag - Navdeep JV
15		J Kumar- RPS JV
16		J Kumar- JKIPL & CCC JV
17		J Kumar - RK Indra JV
18		Ameya – J Kumar JV
19		NCC - J Kumar - SMC JV
20	a	J KUMAR-MEPL JV - Mithi River
	b	J KUMAR-MEPL JV - STP1
	c	J KUMAR-MEPL JV - STP2
21		J Kumar - AICPL (JV)
22		J Kumar - Azvirt (JV)
23		J Kumar - RPS (JV)
24		J Kumar - NCC (JV) (VDCR)
25		J Kumar - SMC (JV)
26		J Kumar - NCC (GMLR) (JV)

