

(Formerly Known as: Jotindra Steel & Tubes Ltd.) CIN: L27104HR1970PLC005240

Registered Office-14/3 Mathura Road, Sector45, Faridabad 121010, (Haryana) India

Date: 14.11.2024

Phone: +91-129-2477888 E-mail: jotindra@jotindra.com

To
The Secretary,
Metropolitan Stock Exchange of India Limited,
Building A, Unit 205A, 2"nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla, West, Mumbai - 400 070

Ref: Symbol: JOTINDRA

Sub: Outcome of the Board Meeting held for the Approval of Quarterly / Half Yearly Un-Audited Financial Results of the Company for the quarter/ Half Year ended 30th September 2024 - Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the SEBI Listing Regulations")

Further to our intimation regarding the Board meeting for the approval of Financial Results and in compliance with Regulation 30 read with para A(4)(h) of Part A of Schedule III, Regulation 33 and other applicable provisions of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of JOTINDRA INFRASTRUCTURE LIMITED(Formerly Known as Jotindra Steel and Tubes Limited ("the Company"), at their Meeting held on 14.11.2024 has inter-alia, approved the Quarterly/ Half Yearly Un-Audited Financial Results of the Company for the quarter/ Half year ended 30th September 2024

In this regard, please find enclosed the following documents prepared in compliance with Regulation 33 of the SEBI Listing Regulations:

- 1. The Un-Audited consolidated and standalone financial results of the Company for the quarter/ Half year ended $30^{\rm th}$ September 2024.
- 2. Auditors Limited Review Report on consolidated and standalone financial results of the Company for the quarter/ Half year ended 30th September 2024.; issued by the Company's Statutory Auditor M/s HUMS & Associates, Chartered Accountants (FRN :0022230N);
- 3. Extract of the newspaper publication of the Quarterly Financial Results for quarter/ Half year ended 30th September 2024 in prescribed format to be published in print and electronic versions of the newspapers.

The Meeting of the Board of Directors of the Company commenced at 4:00 pm. (IST) and concluded at 7:15 p.m. (IST).

Kindly take the same on record and acknowledge receipt.

Thanking You

Yours faithfully,

For JOTINDRA INFRASTRUCTURE LIMITED

(Formerly Known as JOTINDRA STEEL AND TUBES LIMITED)

Company Secretary / Compliance officer





(Formerly Known as: Jotindra Steel & Tubes Ltd.) CIN: L27104HR1970PLC005240

Registered Office-14/3 Mathura Road, Sector45, Faridabad 121010, (Haryana) India

Phone: +91-129-2477888 E-mail: jotindra@jotindra.com

delivering value

Date: 14.11.2024

To
The Secretary,
Metropolitan Stock Exchange of India Limited,
Building A, Unit 205A, 2"nd Floor,
Piramal Agastya Corporate Park,
L.B.S Road, Kurla, West, Mumbai - 400 070

Ref: Symbol: JOTINDRA

Sub: Certificate pursuant to Regulation 33(2)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

In compliance with the regulation 33(2) (a) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm and declare that, financial Results of the Company for the quarter/ Half year ended 30th September 2024, do not contain any false or any misleading statements or figures and do not omit any material facts which may make the statements or figures contained therein misleading.

Kindly take the same on record and acknowledge receipt.

Thanking You

Yours faithfully,

For JOTINDRA INFRASTRUCTURE LIMITED (Formerly Known as JOTINDRA STEEL AND TUBES LIMITED)

SATISH GUPTA
CHIEF FINANCIAL OFFICER



HUMS&ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITORS' REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2024 OF JOTINDRA INFRASTRUCTURE LIMITED (FORMERLY KNOWN AS JOTINDRA STEEL AND TUBES LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015 (as amended)

To,
The Board of Directors
Jotindra Infrastructure Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Jotindra Infrastructure Limited ("the Company") for the quarter and half year ended September 30, 2024, the Statement of Assets and Liabilities as on that date and the Statement of Cash Flow for the half-year ended on that date (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015") including relevant circulars issued by the SEBI from time to time.
- 2. The 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 India Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act"), read with relevant rules made thereunder and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulations, 2015 including relevant circulars issued by the SEBI from time to time. 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 Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditors 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 provides 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 of unaudited standalone financial results for the quarter and half year ended September 30, 2024 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars including the manner in which it is to be disclosed or that it contains any material misstatement.

FOR HUMS & ASSOCIATES

FRN 022230N DELHI

Chartered Accountants

FRN: 022230N

(H.P. JOSHI) PARTNER

Membership No.-505140 Date: 14th November, 2024

Place: New Delhi

UDIN: 24505140BKBHKF2870

JOTINDRA INFRASTRUCTURE LIMITED (FORMERLY KNOWN AS JOTINDRA STEEL AND TUBES LIMITED)

Registered Office: 14/3, MATHURA ROAD, FARIDABAD-121003

Ph.: 0129-24477806, Fax: 0129-2477898; Email Id: jotindrasteelandtubes@gmail.com; Web-site:www.jstltd.com

CIN: L27104HR1970PLC005240

Statement of Standalone Un-Audited Financial Results for the Half year and Quarter Ended on September 30, 2024

		Quarter Ended Year to Date					(Rs. In lakh Year ended
	Particulars						
		in current year	months ended in	months ended in	Year to Date Figures for current period	Year to Date Figures for Previous period	Previous Year ended
		1	current year	the previous year	ended	ended	ended
		(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Revenue From Operations	1269.54	2935.65	1759.90	4205.18	3433.51	7419.23
111	Other Income	36.93	2224.94	26.31	2261.87	57.75	5097.89
-IV	Total Income (I+II) EXPENSES	1306.47	5160.59	1786.22	6467.05	3491.26	12517.12
a	Cost of materials consumed/Expenditure on Group Housing Project	4254.04					
		1251.04	2385.50	1671.28	3636.54	3269.81	7224.55
ь	Purchases of Stock-in-Trade	839.96	0.00	40.11	839.96	40.11	165.48
С	Changes in inventories of finished goods, Stock-in-Trade and Work-in- progress	(839.96)	0.00	(40.11)	(839.96)	(40.11)	(165.48)
d	Employee benefits expense	6.60	6.48	12.48	13.08	17.05	28.62
e f	Finance costs	4.43	8.57	5.46	13.00	12.73	23.29
g	Depreciation and amortization expense Other expenses	24.19	24.19	30.29	48.38	60.58	121.17
_ 5	Total expenses (IV)	1.70	4.82	5.00	6.53	9.26	45.14
٧	Profit/(loss) before exceptional items and tax (I- IV)	1287.97	2429.56	1724.50	3717.52	3369.44	7442.77
VI		18.50	2731.03	61.71	2749.53	121.83	5074.35
VII	Exceptional Items Profit/(loss) before tax (V-VI)	0.00	0.00	0.00	0.00	0.00	0.00
VIII	Tax expense:	18.50	2731.03	61.71	2749.53	121.83	5074.35
V III	(1) Current tax	(4.00)	(424.00)	(12.22)			
	(2) Deferred tax	0.48	(131.00) 0.52	(15.00) 2.37	(135.00)	(25.00)	(74.88)
	(3) Earlier year tax	0.00	0.00	0.00	1.00 0.00	5.35	81.20
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	14.98	2600.55	49.08	2615.53	0.00 102.18	(9.17) 5071.50
х	Profit/(loss) from discontinued operations	NA	NA	NA NA	NA NA	NA NA	NA NA
ΧI	Tax expense of discontinued operations	NA	NA	NA NA	NA NA	NA NA	NA NA
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	NA	NA	NA	NA NA	NA NA	NA NA
XIII	Profit/(loss) for the period (IX+XII)	14.98	2600.55	49.08	2615.53	102.18	5071.50
XIV	Other Comprehensive Income						
	(c) Equity insruments through other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	3.46
	-Remeasurement of defined benefit plans (Net)	0.00	0.00	0.00			2.46
-	(ii) Income tax relating to items that will not be reclassified to profit	0.00	0.00		0.00	0.00	0.00
	or loss	0.00	0.00	0.00	0.00	0.00	(0.62)
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	14.98	2600.55	49.08	2615.53	102.18	5073.34
_	Earnings per equity share (for continuing operation):						
	1) Basic	0.31	53.37	1.01	53.68	2.10	104.12
	2) Diluted	0.31	53.37	1.01	53.68	2.10	104.12
	arnings per equity share (for discontinued operation):						
	1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
	arnings per equity share(for discontinued & continuing perations):				,		
10	1) Basic	0.31	53.37	1.01	53.68	2.10	104.12





Notes:	
1	The above Unaudited financial results for the half year and quarter ended on 30.09.2024 is in accordance with Ind-AS.
2	The Company does not have any exceptional or extraordinary items to report for the above period.
3	The above Unaudited Financial Statement has been prepared on the basis of accounting policies adopted by the Company for preparing the statutory accounts in the past and is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4	The revenue has been recognised based on the managements's assessment of percentage completion of the ongoing housing project at Faridabad.
5	During the 1st Quarter of f.y 2024-25 the Company has been Granted part Occupation Certificate of Phase-I Subject to Conditions as specified in said letter.
6	The above unaudited financial results for the half year and quarter ended on 30.09.2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14-11-2024.
7	The Auditors' Limited Review Report as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 has been prepared by Statutory Auditors.
8	Disclosure of Segment-wise information is not applicable as the company is dealing only in one segment.
9	Previous year period figures have been rearranged, regrouped wherever necessary to make them comparable with current period figures.
10	There is no fund raising in the Company during the quarter under review. Thus, statement of Deviation under Reg 32 of Listing Regulations is not applicable.
11	The results will be available on the Company's website http://jotindra.com/ and at the stock exchange website of MSEI Limited on www.msei.in
	FARIDABAD FARIDABAD A-11-2024 aridabad FOR Jotindra Infrastructure Limited FARIDABAD Akhii kumas Jureka) Managing Director DIN:00060206

JOTINDRA INFRASTRUCTURE LIMITED (FORMERLY KNOWN AS JOTINDRA STEEL AND TUBES LIMITED) Registered Office: 14/3, MATHURA ROAD, FARIDABAD-121003 Ph.: 0129-24477806, Fax: 0129-2477898; Email Id: jotindrasteelandtubes@gmail.com; Web-site:www.jstltd.com CIN: L27104HR1970PLC005240 **Standalone Statement of Assets and Liabilities** (Rs. In lakhs) **Particulars** As at 30/09/2024 As at 31/03/2024 **ASSETS Non-Current Assets** Property, Plant and Equipment 703.23 699.45 (b) Capital work-in-progress 0.00 0.00 Investment Property (c) (d) Goodwill (e) Other Intangible assets Intangible assets under development (g) Biological Assets other than bearer plants (h) Financial Assets Investments 3366.39 3173.11 (ii) Trade receivables (iii) Loans 25.00 25.00 (iv) Others (to be specified) 681.24 3046.24 (i) Deferred tax assets (net) 22.33 21.33 (j) Other non-current assets 0.00 0.00 **Current Assets** (a) Inventories 10145.18 10229.65 Financial Assets (b) Investments (i) (ii) Trade receivables 687.25 692.65 (iii) Cash and cash equivalents 32.52 23.83 Bank balances other than (iii) above (iv) 569.66 733.68 (v) Loans 10518.17 7476.27 Others (to be specified) (vi) Current Tax Assets (Net) (c) (d) Other current assets 2355.85 2311.39 **Total Assets** 29106.82 28432.60 **EQUITY AND LIABILITIES** Equity (a) **Equity Share capital** 487.46 487.46 Other Equity i) Retained Earnings 10758.47 8142.94 ii) Other reserves 2440.26 2440.26 LIABILITIES (1) **Non-Current Liabilities** Financial Liabilities Borrowings 4218.45 2800.43 (ii) Trade payables **Total Outstanding Dues of Micro Enterprises** and small enterprises; and **Total Outstanding Dues of Creditors other** than micro enterprises and small enterprises. (B) (iii) Other financial liabilities (other than those (b) Provisions 22.45 22.45 Deferred tax liabilities (Net) (c)

Other non-current liabilities



(2)	Current Liabilities					
	(a)	Financial Liabilities				
	(i)	Borrowings	649.48	501.32		
	(ii)	Trade payables				
		Total Outstanding Dues of Micro Enterprises	0.00	0.00		
	(A)	and small enterprises; and				
		Total Outstanding Dues of Creditors other	798.00	4346.51		
		than micro enterprises and small enterprises.				
	(B)					
	(iii)	Other financial liabilities (other than those	599.22	242.03		
	(b)	other current liabilities	8777.60	9228.77		
	(c)	Provisions	355.44	220.44		
	(d)	Current Tax Liabilities (Net)				
	Tota	l Equity and Liabilities	29106.82	28432.60		

For Jotindra Infrastructure Limited

(Formerly known as Jotindra Steel And Tubes Limited)

Date: 14-11-2024 Place: Faridabad Managing Director DIN:00060206

Jotindra Infrastructure Limited

(Formely Known As Jotindra Steel And Tubes Limited)

CIN: L27104HR1970PLC005240

Standalone Statement of Cash Flows for the Period ended September 30, 2024 Address: 14/3, Mathura Road, Faridabad- 121003 Haryana; Email: jotindra@jotindra.com

		(Rs. In lakhs)
Particulars	For the period ending September 30, 2024	For the Year ending March 31, 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(loss) before exceptional items and tax	2,749.53	5,074.35
Adjustments for:		
Exceprtional item	-	-
Depreciation	48.38	121.17
Profit on Sale of Assets	-	(169.14)
Loss on investment in shares	, -	0.91
Sundry balances written off/Back	-	0.19
Interest income	(53.91)	(208.60)
Interest expenses	12.99	23.26
Provision for doubtful receivables	<u>-</u>	(444.35)
Provision for doubtful Advances written back	(2,202.00)	(1,380.85)
Loss on Sale of Mutual Funds	-	-
Loss in Partnership Firm	-	4.17
Foreign exchange loss (net)	-	
Gain (Conversion of Land into Stock in Trade)	-	(2,862.49)
Operating Profit/(Loss) before working capital changes Movements in cash flow on account of working capital:	555.00	158.61
Changes in security deposits	2,365.00	(3,029.10)
Changes in inventories	101.50	(833.02)
Changes in trade receivables	5.40	1,298.15
Changes in other current assets	(884.36)	(508.55)
Changes in other financial liabilities	357.19	102.45
Changes in provisions	(0.00)	(13.20)
Changes in trade payables	(3,548.51)	3,213.29
Changes in other current liabilities	(451.17)	(1,569.63)
Cash generated from operations	(1,499.94)	(1,181.01)
Income taxes paid (Net of refunds)		
NET CASH FROM OPERATING ACTIVITIES	(1,499.94)	(1,181.01)
B CASH FLOW FROM INVESTING ACTIVITIES		
Payments to acquire Property, Plant and Equipment	(69.19)	(101.71)
Payments from sale of Property, Plant and Equipment	-	1,262.03
Payments to acquire non- current investments	(193.28)	(218.16)
Interest received	53.91	208.60
Redemption/(Investments) in margin money deposits	164.02	(314.00)
NET CASH (USED)/GENERATED IN INVESTING ACTIVITIES	(44.55)	836.76
C CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment)/Proceeds from long term borrowings	1,418.01	227.54
Proceeds from short term borrowings	148.16	154.88
Interest and other finance charges paid	(12.99)	(23.26)
Loans & advances received/(given) to related parties		-
NET CASH USED IN FINANCING ACTIVITIES	1,553.18	359.16
NET CHANGES IN CASH AND CASH EQUIVALENTS (A+B+C)	8.69	14.91
CASH AND CASH EQUIVALENTS:		
Opening Balance	23.83	8.92
Unrealised Gain/(Loss) on foreign currency Cash and Cash Equivalents		<u> </u>
Closing Balance	32.52	23.83

Place:Faridabad Date: 14-11-2024 For Joth of a Infrastructure Limited (FARIDABAD)

(Aktil Kursar Sureka)
Napaging Director
DIN:00060206



HUMS & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITORS' REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2024 OF JOTINDRA INFRASTRUCTURE LIMITED (FORMERLY KNOWN AS JOTINDRA STEEL AND TUBES LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015 (as amended)

To,
The Board of Directors
Jotindra Infrastructure Limited

- 1. We have reviewed the accompanying statement of unaudited Consolidated financial results of M/s. Jotindra Infrastructure Limited ("the Parent" or "the Company"), its subsidiaries and its associates (the parent, the subsidiaries and the associates together referred to as "the Group") for the quarter and half year ended September 30, 2024, the Consolidated Statement of Assets and Liabilities as on that date and the Consolidated Statement of Cash Flow for the half-year ended on that date (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015") including relevant circulars issued by the SEBI from time to time.
- 2. The 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 India Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act"), read with relevant rules made thereunder and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulations, 2015 including relevant circulars issued by the SEBI from time to time. 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 Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditors 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 provides less assurance than an audit We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. The statement includes the unaudited results of the following entities:
 - (a) Sarvome Developers Private Limited Subsidiary Company
 - (b) Sarvome Infrastructure Projects Private Limited Subsidiary Company
 - (c) Sarvome Housing Private Limited Subsidiary Company
 - (d) Bihariji Developers Private limited Subsidiary Company
 - (e) VL Land and Housing Private limited Subsidiary Company
 - (f) SKD Estates Private Limited Associate Company
 - (g) JST Infrastructure Private Limited Associate Company



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results for the quarter and half year ended September 30, 2024 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars including the manner in which it is to be disclosed or that it contains any material misstatement.

FOR HUMS & ASSOCIATES

022230N

Chartered Accountants

FRN: 022230N

(H.P. JOSHI)

PARTNER

Membership No.-505140 Date: 14th November, 2024

Place: New Delhi

UDIN: 24505140BKBHKG3580

FORMERLY KNOWN AS JOTINDRA STEEL AND TUBES LIMITED

Registered Office: 14/3, MATHURA ROAD, FARIDABAD-121003

Ph.: 0129-24477806, Fax: 0129-2477898; Email Id: jotindrasteelandtubes@gmail.com; Web-site:www.jstltd.com CIN: L27104HR1970PLC005240

Statement of Consolidated Un-Audited Financial Results for the Half year and Quarter Ended on September 30, 2024

(Rs						(Rs. In lakhs)	
		Quarter Ended Year to Date			Year Ended		
	Particulars	3 months ended in	Preceding 3 months	Corresponding 3	Year to Date Figures	Year to Date Figures	Previous Year ended
		current year	ended in current year	months ended in the	for previous period	for previous period	Ī
		1		previous year	ended	ended	
		(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations	1269.54	2935.65	1759.90	4205.18	3433.51	7419.23
H	Other Income	36.93	2224.94	26.31	2261.87	57.75	5115.14
111	Total Income (I+II)	1306.47	5160.59	1786.21	6467.05	3491.26	12534.36
IV	EXPENSES						
a	Cost of materials consumed/Expenditure on Group Housing Project	1251.04	2385.50	1671.27	3636.54	3269.81	7224.55
b	Purchases of Stock-in-Trade	839.96	0.00	40.11	839.96	40.11	165.48
С	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(839.96)	0.00	(40.11)	(839.96)	(40.11)	(165.48)
d	Employee benefits expense	6.60	6.48	12.48	13.08	17.05	28.62
e	Finance costs	4.43	8.57	5.56	13.00	12.84	23.77
f	Depreciation and amortization expense	24.99	24.99	31.39	49.98	62.78	125.55
g	Other expenses	3.50	5.85	6.18	9.35	14.07	51.43
	Total expenses (IV)	1290.56	2431.39	1726.88	3721.95	3376.55	7453.93
٧	Profit/(loss) before exceptional items and tax (I- IV)	15.91	2729.20	59.33	2745.10	114.71	5080.44
VI	(1) Share of Profit/Loss of Associates and Subsidries	0.80	2.31	0.39	3.11	1,77	1.99
V1	(2) Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	15.11	2726.89	58.94	2741.99	112.94	5078.45
VIII	Tax expense:						
VIII	(1) Current tax	(4.00)	(131.00)	(15.00)	(135.00)	(25.00)	(74.88)
	(2) Deferred tax	0.29	0.31	2.52	0.60	5.65	80.72
	(3) Earlier year tax	0.00	0.00	0.00	0.00	0.00	(9.17)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	11.40	2596.20	46.46	2607.59	93.59	5075.12
1/	leading operations (************************************	1	2550.25				
х	Profit/(loss) from discontinued operations	NA	NA	NA	NA	NA	NA
ΧI	Tax expense of discontinued operations	NA	NA	NA	NA	NA	NA
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	NA	NA	NA	NA	NA	NA
	, , , , , , , , , , , , , , , , , , , ,						
XIII	Profit/(loss) for the period (IX+XII)	11.40	2596.20	46.46	2607.59	93.59	5075.12
XIV	Other Comprehensive Income						
AIV							
	(c) Equity insruments through other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	2.46
	-Remeasurement of defined benefit plans (Net)	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(0.62)
	i'						
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss)	11.40	2596.20	46.46	2607.59	93.59	5076.96
^v	and Other Comprehensive Income for the period)	11.40	2550.20	40.40	2007.00		
XVI	Total Comprehensive income Attributable to:					24.07	5075.65
	Shareholder of the Company	11.95	2596.62	46.83	2608.57	94.87 (1.27)	5075.65 1.31
	Non Controlling Interest	(0.57)	(0.41)	(0.36)	(0.98)	(1.27)	1.51
	Earnings per equity share (for continuing operation):						
XVII	(1) Basic	0.23	53.28	0.95	53.51	1.92	104.19
	(2) Diluted	0.23	53.28	0.95	53.51	1.92	104.19
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XIX	Earnings per equity share(for discontinued & continuing operations):						
	(1) Basic	0.23	53.28	0.95	53.51	1.92	104.19
	(2) Diluted	0.23	53.28	0.95	53.51	1.92	104.19



Notes:	Notes:						
1	1 The above Unaudited financial results for the half year and quarter ended on 30.09.2024 is in accordance with Ind-AS						
2	The Company does not have any exceptional or extraordinary items to report for	the above period.					
3	The above Unaudited Financial Statement has been prepared on the basis of acco Obligations and Disclosure Requirements) Regulations, 2015.	unting policies adopte	ed by the Company for p	reparing the statutory accounts in the past and is as per Regulation 33 of SEBI (Listing			
4	The revenue has been recognised based on the managements's assessment of percentage completion of the ongoing housing project at Faridabad.						
5	During the 1st Quarter of f.y 2024-25 the Company has been Granted part Occupa						
6	The above unaudited financial results for the half year and quarter ended on 30.0	9.2024 were reviewe	d by the Audit Committe	ee and approved by the Board of Directors at their respective meetings held on 14-11-2024.			
7	The Auditors' Limited Review Report as required under Regulation 33 of SEBI (List	ing Obligations & Disc	losure Requirement) Re	gulations, 2015 has been prepared by Statutory Auditors.			
8	Disclosure of Segment-wise information is not applicable as the company is dealir	ng only in one segmen	t.				
9	Previous year period figures have been rearranged, regrouped wherever necessar	y to make them com	parable with current per	iod figures.			
10	There is no fund raising in the Company in the quarter under review. Thus, statem	ent of Deviation und	er Reg 32 of Listing Regu	lations is not applicable			
11	The results will be available on the Company's website http://jotindra.com/ and	at the stock exchange	website of MSEI Limite	d on www.msei.in			
12	Following subsidiaries and associates have been consolidated during the Quarter	ended on 30.09.2024					
S.No.	Name of the Company	Relation with Company	Status of Consolidation				
1	Sarvome Developers Private Limited	Subsidiary	Un-Audited				
2	Sarvome Infrastructure Projects Private Limited	Subsidiary	Un-Audited				
3	Sarvome Housing Private Limited	Subsidiary	Un-Audited				
4	Bihariji Developers Private limited	Subsidiary	Un-Audited				
5	VL Land and Housing Private limited	Subsidiary	Un-Audited				
6	S K D Estates Private Limited	Associates	Un-Audited	ONSTR1/2			
7	JST Infrasturcture Private Limited	Associates	Un-Audited				
1	Date: 14.11.2024 Place: Faridabad Date: 14.10.204						

Date: 14.11.2024 Place: Faridabad

FORMERLY KNOWN AS JOTINDRA STEEL AND TUBES LIMITED

Registered Office: 14/3, MATHURA ROAD, FARIDABAD-121003

Ph.: 0129-24477806, Fax: 0129-2477898; Email Id: jotindrasteelandtubes@gmail.com; Web-site:www.jstltd.com
CIN: L27104HR1970PLC005240

Consolidated Statement of Assets and Liabilities (Rs. In lakhs)

		Particulars	As at 30/09/2024	As at 31/03/2024
_	ASSE		_	
(1)		Current Assets		
`	(a)	Property, Plant and Equipment	7664.85	714.68
	(b)	Capital work-in-progress	2.51	2.51
	(c)	Investment Property	0.00	0.00
	(d)	Goodwill	999.44	999.44
	(e)	Other Intangible assets		
	(f)	Intangible assets under development		
	(g)	Biological Assets other than bearer plants		
	(h)	Financial Assets		
	(i)	Investments	3334.53	3144.37
	(ii)	Trade receivables		
	(iii)	Loans	25.00	25.00
	(iv)	Others (to be specified)	681.24	3046.24
	(i)	Deferred tax assets (net)	29.34	28.73
	(j)	Other non-current assets		
(2)	Curre	ent Assets		
	(a)	Inventories	10311.55	10396.01
	(b)	Financial Assets		
	(i)	Investments		
	(ii)	Trade receivables	687.25	692.65
	(iii)	Cash and cash equivalents	37.18	28.22
	(iv)	Bank balances other than (iii) above	569.66	733.68
	(v)	Loans	3251.37	7183.20
-	(vi)	Others (to be specified)		
	(c)	Current Tax Assets (Net)		
	(d)	Other current assets	2061.32	2016.11
	Total	Assets	29655.24	29010.84
	EQUI	TY AND LIABILITIES		
	Equit			
	(a)	Equity Share capital	487.46	487.46
	(b)	Retained Earnings	10762.50	8153.93
	(c)	Other Reserves	2470.80	2470.80
	(d)	Non Controlling Interest	44.60	45.58
		ILITIES		
(1)	Non-Current Liabilities			
(1)		Financial Liabilities		
	(a) (i)	Borrowings	3830.46	2474.94
		Trade payables	3330.40	
	(ii)	Total Outstanding Dues of Micro Enterprises		
	(4)	and small enterprises; and	1	
	(A)	Total Outstanding Dues of Creditors other than		
	(p)	micro enterprises and small enterprises.		
	(B) (iii)	Other financial liabilities (other than those		
	+	Provisions	22.45	22.45
	(b)	Deferred tax liabilities (Net)	22.73	25.10
	(c)	Other non-current liabilities		
	(d)	other non current habitates		7,070





(2)	Curr	ent Liabilities		
	(a)	Financial Liabilities		
	(i)	Borrowings	649.48	501.32
	(ii)	Trade payables		
	(A)	Total Outstanding Dues of Micro Enterprises and small enterprises; and		
	(B)	Total Outstanding Dues of Creditors other than micro enterprises and small enterprises.	828.83	4377.34
	(iii)	Other financial liabilities (other than those	599.37	242.03
	(b)	other current liabilities	9603.86	10014.56
	(c)	Provisions	355.44	220.44
	(d)	Current Tax Liabilities (Net)		
	Tota	l Equity and Liabilities	29655.25	29010.84

(FORTIDABAD)

Akhil Kums Sureka)

Managing Director
DIN:00060206

Date: 14.11.2024 Place: Faridabad

FORMERLY KNOWN AS JOTINDRA STEEL AND TUBES LIMITED

CIN: L27104HR1970PLC005240

Consolidated Statement of Cash Flows for the Period ended September 30, 2024

Address: 14/3, Mathura Road, Faridabad- 121003 Haryana; Email: jotindra@jotindra.com

A CASH FLOW FROM OPERATING ACTIVITIES Profity(Icoss) before exceptional items and tax 2,745.10 5,080.43 A/ijustments for:	Particulars	For the period ending September 30, 2024	For the period ending March 31, 2024
Adjustments for:	A CASH FLOW FROM OPERATING ACTIVITIES		
Share of Profit (Loss) of Associate (3.11) (1.99) Profit of Minority Shareholders 0.98 (1.31) Reserve of subsidiaries	Profit/(loss) before exceptional items and tax	2,745.10	5,080.43
Share of Profity (Loss) of Associate (3.11) (1.99) Profit of Minority Shareholders 0.98 (3.31) Reserve of subsidiaries 0.98 (3.31) Reserve of subsidiaries 0.99 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.98 (3.55) 0.99 (3.56) 0.99 (3.56) 0.99 0.99 0.99 0.99 0.99 0.99 0.99 0.99 0.99 0.99 0.99 0.99 0.99 0.95	Adjustments for:	-	-
Profit of Minority Shareholders 0.98	Exceptional item	-	-
Reserve of subsidiaries 125.55 Profit on Sale of Assets - (169.14) Loss on Sale of Assets - (169.14) Loss on Sale of Assets - (169.14) Loss on Sale of Assets - (19.14) Loss on Sale of Assets - (19.14) Loss on Sale of Assets - (19.14) Sundry balances written off/Back - (225.84) Actuarial Gain or losses - (22.66 Interest income (53.91) (444.35) (444.35) Interest expense 12.99 (1,380.85) Provision for doubtful receivables - (2.862.49) - (2.862.	Share of Profit/ (Loss) of Associate	(3.11)	(1.99)
Depreciation	Profit of Minority Shareholders	0.98	(1.31)
Profit on Sale of Assets	Reserve of subsidiaries	-	-
Class on Sale of Assets	Depreciation	49.98	
Change in fair value of mutual funds	Profit on Sale of Assets	-	•
Sundry balances written off/Back Actuarial Gain or loses 23.26 Actuarial Gain or loses 23.26 11 23.26 11 23.26 11 23.26 11 23.26 11 23.26 11 23.26 12.99 (1,380.85) (1,380.85)		-	
Actuarial Gain or losses	· ·	-	
Interest income (53,91) (444,35) Interest expense 12.99 (1,380.85) Provision for doubtful receivables 2.9 (1,380.85) Provision for doubtful receivables 2.9 (1,380.85) 2.9 (1,380.85) 2.9 (1,380.85) 2.9 (1,380.85) 2.9 (2,862.49) 3.9 (2,8	·	-	
Interest expense		- (50.04)	
Provision for doubtful receivables Loss on Sale of Mutual Funds - 4.17		, ,	• •
Loss on Sale of Mutual Funds	·		(1,380.85)
Foreign exchange loss (net) Gain (Conversion of Land into Stock in Trade) Operating Profit/(Loss) before working capital changes Novements in cash flow on account of working capital: Changes in security deposits Changes in inventories Changes in inventories Changes in inter current assets Changes in other current assets Changes in other current assets Changes in nother current assets Changes in provisions Changes in trade payables Changes in trade payables Changes in trade payables Changes in trade payables Changes in other current liabilities Changes in trade payables Changes in trade payables Changes in other current liabilities Changes in trade payables Changes in other current liabilities Cash generated from operations Income taxes paid (Net of refunds) NET CASH FROM OPERATING ACTIVITIES Payments to acquire Property, Plant and Equipment Payments from sale of Property, Plant and Equipment Cash FLOW FROM INVESTING ACTIVITIES Payments to acquire non-current investments Interest received Saland (190.17) Goodwill/(Capital reserve) NET CASH (USED)/GENERATED IN INVESTING ACTIVITIES C CASH FLOW FROM FINANCING ACTIVITIES C C CASH FLOW FROM FI		-	-
Cash (Conversion of Land into Stock in Trade)		-	4.17
Operating Profit/(Loss) before working capital changes 2,752.04 149.54 Movements in cash flow on account of working capital: 2,365.00 (3,029.10) Changes in security deposits 2,365.00 (3,029.10) Changes in inveder receivables 5.40 1,298.15 Changes in other current assets 3,886.62 (567.86) Changes in other current assets 3,57.34 101.13 Changes in provisions - (13.20) Changes in trade payables (3,548.51) 3,149.12 Changes in other current liabilities (410.69) (1,522.36) Cash generated from operations 5,508.70 (1,267.61) Income taxes paid (Net of refunds) - - NET CASH FROM OPERATING ACTIVITIES 5,508.70 (1,267.61) B CASH FLOW FROM INVESTING ACTIVITIES 7 (1,267.61) Payments to acquire Property, Plant and Equipment (7,017.19) (101.71) Payments to acquire non- current investments (190.17) (213.85) Interest received 53.91 225.84 Redemption/(Investments) in margin money deposits 164.02 <t< td=""><td></td><td>-</td><td>(2.962.40)</td></t<>		-	(2.962.40)
Movements in cash flow on account of working capital: Changes in security deposits 2,365.00 (3,029.10) Changes in inventories 101.50 (833.02) Changes in trade receivables 5.40 1,298.15 Changes in other current assets 3,886.62 (567.86) Changes in other financial liabilities 357.34 1011.33 Changes in provisions - (13.20) Changes in trade payables (3,548.51) 3,149.12 Changes in trade payables (410.69) (1,522.36) Changes in trade payables (410.69) (1,522.36) Changes in trade payables (410.69) (1,522.36) Cash generated from operations 5,508.70 (1,267.61) Cash generated from operations Income taxes paid (Net of refunds) NET CASH FROM OPERATING ACTIVITIES 5,508.70 (1,267.61) B CASH FLOW FROM INVESTING ACTIVITIES 5,508.70 (1,267.61) B CASH FLOW FROM INVESTING ACTIVITIES (190.17) (213.85) Interest received 190.17) (213.85) Interest received 53.91 225.84 Redemption/(Investments) in margin money deposits 164.02 (314.00) Goodwill/(Capital reserve) - (0.02) NET CASH (USED)/GENERATED IN INVESTING (6,989.43) 858.29 ACTIVITIES (19.99) (23.26) CASH FLOW FROM FINANCING ACTIVITIES (19.99) (23.26) Loans & advances received/(given) to related parties (0.98) (0.99) NET CASH USED IN FINANCING ACTIVITIES (19.99) (23.26) NET CASH USED IN FINANCING ACTIVITIES (19.99) (19.99) NET CASH USED IN FINANCING ACTIVITIES (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99) (19.99)	Gain (Conversion of Land into Stock in Trade)	-	(2,862.49)
Changes in security deposits 2,365.00 (3,029.10) Changes in inventories 101.50 (833.02) Changes in intrade receivables 5.40 1,298.15 Changes in other current assets 3,886.62 (567.86) Changes in other financial liabilities 357.34 101.13 Changes in provisions - (13.20) Changes in trade payables (3,548.51) 3,149.12 Changes in other current liabilities (410.69) (1,522.36) Changes in trade payables (410.69) (1,522.36) Changes in trade payables (3,548.51) 3,149.12 Changes in trade payables (410.69) (1,522.36) Changes in trade payables (3,548.51) 3,149.12 Changes in trade payables (410.69) (1,267.61) Changes in trade payables (1,267.61) (1,267.61) Changes in trade payables 5,508.70 (1,267.61) Income taxes paid (Net of refunds) (7,017.19) (10.71) NET CASH LOW FROM FINANCING ACTIVITIES		2,752.04	149.54
Changes in inventories 101.50 (833.02) Changes in trade receivables 5.40 1,298.15 Changes in other current assets 3,886.62 (567.86) Changes in provisions - (13.20) Changes in provisions - (13.20) Changes in other current liabilities (3,548.51) 3,149.12 Changes in other current liabilities (410.69) (1,522.36) Cash generated from operations 5,508.70 (1,267.61) Income taxes paid (Net of refunds) - - NET CASH FROM OPERATING ACTIVITIES 5,508.70 (1,267.61) B CASH FLOW FROM INVESTING ACTIVITIES - - Payments to acquire Property, Plant and Equipment 7,017.19 (101.71) Payments to acquire Property, Plant and Equipment - 1,262.03 Payments to acquire non- current investments (190.17) (213.85) Interest received 53.91 225.84 Redemption/(Investments) in margin money deposits 164.02 (314.00)			

Summary of significant accounting policies

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The accompanying notes are an integral part of the financial statements. As per our report of even date

Date: 14.11.2024 Place: Faridabad (Formedy Known as Journal Steel And Tubes (mitted)

FARIDABAD

Akmirktora Sureka)

Managing Director

DIN:00060206