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

Since 1980
J. Kumar
ISO 9001:2015
ISO 14001:2015
OHSAS 18001:2007

6th August, 2026

To,

Department of Corporate Services, BSE Ltd, Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001, Maharashtra **Scrip Code: 532940**	The Listing Department National Stock Exchange of India Ltd Plot No. C/1, G- Block, Bandra- Kurla Complex, Bandra East, Mumbai - 400 051, Maharashtra **Scrip Name: JKIL**

Sub: Outcome of the Meeting of the Board of Directors of the Company held on Thursday, 6th August, 2026

Dear Sir/Madam,

With reference to our intimation dated 27th July, 2026 regarding the schedule of the Board Meeting and pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III thereto, as amended (the "SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Thursday, 6th August, 2026, which commenced at 1:00 P.M. and concluded at 2:30 P.M., ***inter alia***, considered and approved the following:

1. **Unaudited Financial Results:** The Statement of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June, 2026, together with the Limited Review Report issued by the Statutory Auditors, as reviewed and recommended by the Audit Committee.

   The aforesaid Unaudited Financial Results shall also be available on the Company's website at **www.jkumar.com**.

2. **Appointment of Statutory Auditors**: Pursuant to the provisions of Section 139 of the Companies Act, 2013, M/s. Todi Tulsyan & Co., Chartered Accountants (Firm Registration No. 002180C), were re-appointed as the Statutory Auditors of the Company at the 22nd Annual General Meeting ("AGM") held on 21st September, 2021, for a second consecutive term of five years, commencing from the conclusion of the said AGM until the conclusion of the 27th AGM of the Company.

   Accordingly, the tenure of the existing Statutory Auditors shall conclude upon the conclusion of the ensuing 27th AGM.

Poornima

J. KUMAR INFRAPROJECTS LIMITED MUMBAI

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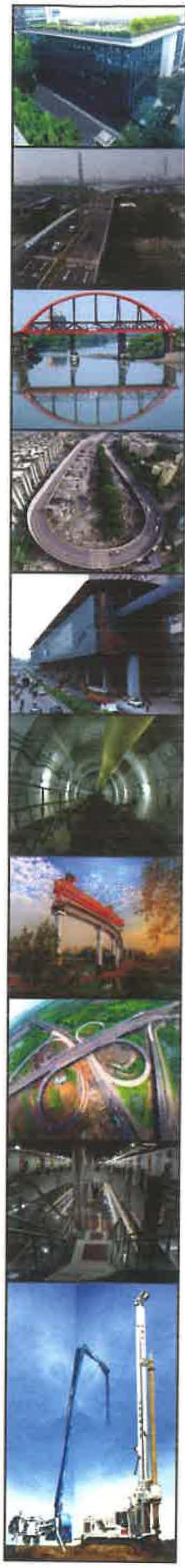

Based on the recommendation of the Audit Committee and after considering the qualifications, experience, expertise and credentials of M/s. S P M L & Associates, Chartered Accountants (Firm Registration No. 136549W), the Board of Directors has approved their appointment as the Statutory Auditors of the Company for a term of five consecutive years, commencing from the conclusion of the 27th AGM until the conclusion of the 32nd AGM, subject to approval of the Shareholders at the ensuing AGM.

The disclosures required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024, are provided in the Annexure enclosed herewith.

3. **27th Annual General Meeting**: The 27th Annual General Meeting of the Company will be held on Tuesday, 22nd September, 2026 at 11:00 A.M. (IST) at Vaishnavi Banquets, Gokul Arkade Building, Opp. Garware Chowk, Next to RBL Bank, Vile Parle (East), Mumbai – 400 057, Maharashtra.

4. **Book Closure:** Pursuant to Regulation 42 of the SEBI Listing Regulations, the Register of Members and Share Transfer Books of the Company shall remain closed from 16th September, 2026 to 22nd September, 2026 (both days inclusive) for the purpose of:

   a) convening the 27th Annual General Meeting of the Company for the financial year ended 31st March, 2026; and

   b) determining the Members entitled to receive the Equity Dividend of ₹4.00 per equity share of face value of ₹5.00 each, as recommended by the Board of Directors at its meeting held on 19th May, 2026, subject to the approval of the Members at the ensuing AGM.

5. **Re-opening of Trading Window**: The Trading Window for dealing in the securities of the Company by the Designated Persons, which was closed with effect from 1st July, 2026, shall re-open from 9th August, 2026.

Kindly take the above information on record.

For J. Kumar Infraprojects Limited

Poornima

J. KUMAR INFRAPROJECTS LIMITED MUMBAI

Poornima
Company Secretary

Encl.: As above

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Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024

Annexure

Sr No.	Particulars	Details of Appointment
1	Reason for change viz., appointment, ~~reappointment, resignation, cessation, removal, death or otherwise~~	M/s. Todi Tulsyan & Co., Chartered Accountants (Firm Registration Number 002180C) will continue as the Statutory Auditors of the Company until the conclusion of the 27th AGM of the Company, marking the completion of their second term. M/s. S P M L & Associates, Chartered Accountants (Firm Registration No. 136549W), have been appointed as Statutory Auditors of the Company, subject to the approval of the Members of the Company.
2	Date of appointment/ ~~reappointment/ cessation (as applicable)~~ & Term of appointment/ appointment / ~~re-appointment;~~	Based on the recommendation of the Audit Committee, M/s. S P M L & Associates, Chartered Accountants (Firm Registration No. 136549W), the Board of Directors, at its meeting held today, has approved the appointment of M/s. S P M L & Associates as the Statutory Auditors of the Company, for a term of 5 years, from the conclusion of 27th AGM till the conclusion of 32nd AGM, subject to the approval of the Members of the Company.
3	Brief profile (in case of appointment)	**M/s. S P M L & Associates, Chartered Accountants**, is a leading professional services firm with a legacy of over three decades in audit, taxation, financial advisory, and compliance services. Founded by CA Prakash Hiralal Gattani, the firm is known for its technical expertise, ethical approach, and client focused solutions. With a strong multi-location presence, the firm provides seamless financial and regulatory solutions to

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3	Brief profile (in case of appointment)	**M/s. S P M L & Associates, Chartered Accountants**, is a leading professional services firm with a legacy of over three decades in audit, taxation, financial advisory, and compliance services. Founded by CA Prakash Hiralal Gattani, the firm is known for its technical expertise, ethical approach, and client focused solutions. With a strong multi-location presence, the firm provides seamless financial and regulatory solutions to corporates, financial institutions, government bodies, and emerging businesses. The firm has 10 partners along with a team size of more than 100 executives to handle the varied kind of professional assignments. The firm is guided by a proactive and strategic approach and delivers value-driven financial and regulatory services to its clients. The firm is doing the Statutory and Internal Audits of Listed / Public / Private Corporates and Government Companies. The firm has been peer reviewed as per the guidelines issued by the Peer Review Board of ICAI. The firm is also registered with CAG (Comptroller and Auditor General of India) and RBI (Reserve Bank of India) as Category I firm for various government and banking assignments.
4	Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable

J. KUMAR INFRAPROJECTS LIMITED * MUMBAI

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J. Kumar Infraprojects Limited

CIN No. L74210MH1999PLC122886

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

J. Kumar

Statement of Standalone Unaudited Financial Results for the Quarter ended June, 2026

₹ In Lakhs

Sr.No.	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited	unaudited	Audited
	INCOME				
1	Revenue from operations	1,50,741.83	1,57,253.67	1,47,865.57	5,69,389.15
2	Other income	1,867.47	3,122.67	1,088.15	7,489.12
3	**Total Income (1+2)**	**1,52,609.30**	**1,60,376.34**	**1,48,953.73**	**5,76,878.26**
4	**EXPENSES**				
	a) Cost of construction materials consumed	98,917.80	1,09,292.49	94,838.02	3,74,291.69
	b) Construction expenses	16,955.55	12,585.27	18,739.77	61,396.48
	c) Employee benefits expense	11,324.24	10,301.24	10,761.40	41,917.99
	d) Finance costs	4,325.96	4,090.90	3,835.41	16,230.03
	e) Depreciation expense	5,122.87	6,549.02	4,464.08	19,400.08
	f) Administrative & other expenses	2,052.03	3,146.05	1,912.45	9,913.26
	Total Expenses	**1,38,698.46**	**1,45,964.97**	**1,34,551.12**	**5,23,149.53**
5	**Profit before exceptional items and tax (3-4)**	**13,910.84**	**14,411.37**	**14,402.60**	**53,728.73**
	Exceptional Items				1,236.61
6	**Profit before tax**	**13,910.84**	**14,411.37**	**14,402.60**	**52,492.12**
7	**Tax expense:**				
	Current tax	3,650.73	4,697.90	4,151.68	14,582.52
	Deferred tax	478.82	(835.57)	(22.52)	(445.51)
	Total tax expense	**4,129.54**	**3,862.33**	**4,129.16**	**14,137.00**
8	**Profit after tax (6 -7)**	**9,781.30**	**10,549.04**	**10,273.44**	**38,355.12**
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	63.64	(136.47)	88.73	129.73
	Income tax effect	(16.02)	34.35	(22.33)	(32.65)
	Other Comprehensive income to be reclassified to profit and loss in subsequent periods:				
	(a) Items that will be reclassified to profit or loss	737.65	450.48	-	450.48
	(b) Income tax relating to items that will be reclassified to profit or loss	(185.67)	(113.39)	-	(113.39)
10	**Total comprehensive income (8+9)**	**10,380.90**	**10,784.02**	**10,339.84**	**38,789.29**
11	Paid - up equity share capital (Face value of ₹ 5/- each)	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	12.93	13.94	13.58	50.69
	(a) Diluted	12.93	13.94	13.58	50.69

Notes:

1. 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 August 06, 2026.
2. 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.
3. The Limited Review for the Quarter ended June 30, 2026 as required under Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company.
4. The Company is primarily engaged in "Construction and Engineering Activities" and there are no other reportable segments under Ind AS 108 "Operating Segments".
5. The figures for the previous period/year have been regrouped/reclassified wherever considered necessary.

By Order of the Board
For J. Kumar Infraprojects Limited

J. KUMAR INFRAPROJECTS LIMITED MUMBAI

Jagdishkumar M.Gupta
Executive Chairman

Date : August 06. 2026
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 financial results of J. Kumar Infraprojects Limited for the quarter Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 June 30, 2026 ("the Statement"), which includes **29** Joint Operations of the Company accounted on a proportionate basis for the quarter ended June 30, 2026 ('the Statement') attached herewith, 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 has been 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 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India, and is in compliance with the Regulations. 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**:

Todi Tulsyan & Co. Chartered Accountants Mumbai FRN 002180C

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 recognised 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 **8** joint operations included in the standalone unaudited interim financial information of the entities included in the Company, whose results reflect total revenues of **Rs. 68,400.32 Lakhs**, total net profit / (loss) after tax of **Rs. 398.30 Lakhs** and total comprehensive income/ loss of **Rs. 398.30 Lakhs** for the quarter ended June 30, 2026, 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 reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion 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

7. We did not review the interim financial information of **21** 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**, total net profit / (loss) after tax of **Rs. (0.18) Lakhs** and total comprehensive income/ loss of **Rs. (0.18) Lakhs** for the quarter ended June 30, 2026, 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 joint operations is not material to the Company.

   Our conclusion is not modified in respect of the above matters with respect to our reliance on the financial results certified by the Management.

For **TODI TULSYAN & CO.**
Chartered Accountants

Dilip Kumar

Todi Tulsyan & Co. Chartered Accountants Mumbai FRN 002180C

DILIP KUMAR
PARTNER
FRN: 002180C
Membership No. 054575
UDIN: 26054575AQTDZJ8161
Place: Mumbai
Date: August 6, 2026

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 - Mumbai
	b	J Kumar - J M Mhatre JV - Delhi
	c	J Kumar - J M Mhatre JV - Mumbai
	d	J Kumar - J M Mhatre JV - Mumbai
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) (Orange Gate)
24		J Kumar - NCC (JV) (VDCR)
25		J Kumar - SMC (JV)
26		J Kumar - NCC GMLR (JV)
27		J Kumar - PRS (JV)
28		J Kumar - NACPL (JV)
29		J Kumar - SDPIL (JV)

Todi Tulsyan & Co. Chartered Accountants Mumbai FRN 002180C

J. Kumar

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 ended June 30, 2026

₹ In Lakhs

Sr.No.	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited	Unaudited	Audited
	INCOME				
1	Revenue from operations	1,51,120.88	1,58,539.48	1,48,388.57	5,72,302.83
2	Other income	1,945.02	3,114.25	1,176.44	7,807.98
3	**Total Income (1+2)**	**1,53,065.90**	**1,61,653.73**	**1,49,565.01**	**5,80,110.81**
4	**EXPENSES**				
	a) Cost of construction materials consumed	99,033.27	1,09,739.33	94,976.73	3,75,341.23
	b) Construction expenses	17,130.33	12,870.27	18,944.97	62,392.62
	c) Employee benefits expense	11,439.94	10,392.00	10,845.25	42,288.37
	d) Finance costs	4,406.79	4,228.45	3,937.75	16,785.59
	e) Depreciation expense	5,165.12	6,591.64	4,464.08	19,566.62
	f) Administrative & other expenses	2,058.03	3,152.25	1,929.82	9,955.91
	Total Expenses	**1,39,233.46**	**1,46,973.94**	**1,35,098.59**	**5,26,330.34**
5	**Profit before exceptional items and tax (3-4)**	**13,832.43**	**14,679.79**	**14,466.42**	**53,780.47**
	Share of profit/(loss) of an associate / a joint venture (IV)	39.22	60.66	7.05	131.88
	Exceptional item				
	Impact of Labour Codes	-	-	-	1,236.61
	Others	-	(151.10)	-	(151.10)
6	**Profit before tax**	**13,871.65**	**14,891.55**	**14,473.47**	**52,826.84**
7	Tax expense:				
	Current tax	3,650.73	4,697.90	4,151.68	14,582.52
	Deferred tax	478.82	(835.57)	(22.52)	(445.51)
	Total tax expense	**4,129.54**	**3,862.33**	**4,129.16**	**14,137.00**
8	**Profit after tax (6 -7)**	**9,742.11**	**11,029.22**	**10,344.31**	**38,689.83**
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	63.64	(123.86)	88.73	142.34
	Income tax effect	(16.02)	34.35	(22.33)	(32.65)
	Other Comprehensive income to be reclassified to profit and loss in subsequent periods:				
	(a) Items that will be reclassified to profit or loss	737.65	450.48	-	450.48
	(b) Income tax relating to items that will be reclassified to profit or loss	(185.67)	(113.39)	-	(113.39)
10	**Total comprehensive income (8+9)**	**10,341.71**	**11,276.81**	**10,410.71**	**39,136.62**
11	**Profit attributable to:**				
	Shareholder's of Company	**9,753.87**	**10,964.41**	**10,334.74**	**38,657.52**
	Non-Controlling Interest	**(11.76)**	**64.82**	**9.57**	**32.32**
12	**Other Comprehensive income/(loss) attributable to:**				
	Shareholder's of Company	**599.60**	**245.70**	**66.40**	**444.89**
	Non-Controlling Interest	-	**1.89**	-	**1.89**
13	**Total Comprehensive income attributable to:**				
	Shareholder's of Company	**10,353.47**	**11,211.99**	**10,401.14**	**39,104.30**
	Non-Controlling Interest	**(11.76)**	**64.82**	**9.57**	**32.32**
14	Paid - up equity share capital (Face value of ₹ 5/- each)	3,783.28	3,783.28	3,783.28	3,783.28
15	Other equity				
16	Earning per share (in ₹) Face value of ₹ 5/- each				
	(a) Basic	12.88	14.58	13.67	51.13
	(a) Diluted	12.88	14.58	13.67	51.13

Notes:

1. 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 August 06, 2026.
2. 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.
3. The Limited Review for the Quarter ended June 30, 2026 as required under Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company.
4. The Company is primarily engaged in "Construction and Engineering Activities" and there are no other reportable segments under Ind AS 108 "Operating Segments".
5. The figures for the previous period/year have been regrouped/reclassified wherever considered necessary.

By Order of the Board
For J. Kumar Infraprojects Limited

Jagdishkumar M. Gupta
Executive Chairman

Date : August 06, 2026
Place : Mumbai

J. KUMAR INFRAPROJECTS LIMITED 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 financial results of J. Kumar Infraprojects Limited for the quarterly and year to date Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 Holding Company") and its subsidiaries(the Holding Company and its subsidiaries together referred to as the "Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associate for the quarter ended June 30, 2026 ("the Statement"), which includes **29** Joint Operations of the Group accounted on a proportionate basis, being submitted by the Holding Company pursuant to the requirement of Regulation 33of 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 has been approved by the Holding 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 recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 Holding Company's personnel 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**:

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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 recognised 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.

We did not review the interim financial information of **8** joint operations included in the standalone unaudited interim financial information of the entities included in the Company, whose results reflect total revenues of **Rs. 68,400.32 Lakhs**, total net profit / (loss) after tax of **Rs. 398.30 Lakhs** and total comprehensive income/ loss of **Rs. 398.30 Lakhs** for the quarter ended June 30, 2026, 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 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 reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

The consolidated unaudited financial results also include the Holding Company's share of net profit/(loss) after tax of **Rs. 39.22 Lakhs** and total comprehensive income / loss of **Rs. 39.22 Lakhs** for the quarter ended June 30, 2026, as considered in the consolidated unaudited financial results, in respect of an associate, whose interim financial information have not been reviewed by us.

The consolidated unaudited financial results also include information of 2 subsidiaries, whose financial information reflects total revenues of **Rs. Nil** and **Rs. 256.59 Lakhs**, total net Profit after tax of **Rs. (0.30) Lakhs** and **Rs. (78.12) Lakhs**, total comprehensive profit (net) of **Rs. (0.30) Lakhs** and **Rs. (78.12) Lakhs** for the quarter ended June 30, 2026 respectively, as considered in the consolidated unaudited financial results, in respect of an subsidiaries, 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 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 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.

6. We did not review the interim financial information of **21** 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**, total net profit / (loss) after tax of **Rs. (0.18) Lakhs** and total comprehensive income/ loss of **Rs. (0.18) Lakhs** for the quarter ended June 30, 2026, 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 joint operations is not material to the Company.

Our conclusion 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.

For **TODI TULSYAN & CO.**
Chartered Accountants

Dilip Kumar

Todi Tulsyan & Co. Mumbai FRN 002180C Chartered Accountants

DILIP KUMAR
PARTNER
FRN: 002180C
Membership No. 054575
UDIN:26054575ASCHAA7691
Place: Mumbai
Date: August 6, 2026

Annexure A

Holding Company:

1) J. Kumar Infraprojects Limited

Associate:

1) J. Kumar – NCC Private Limited

Subsidiaries:

1) Odette Engineers Private Limited
2) Pranav Construction System 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 - Mumbai
	b	J Kumar - J M Mhatre JV - Delhi
	c	J Kumar - J M Mhatre JV - Mumbai
	d	J Kumar - J M Mhatre JV - Mumbai
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) (Orange Gate)
24		J Kumar - NCC (JV) (VDCR)
25		J Kumar - SMC (JV)
26		J Kumar - NCC GMLR (JV)
27		J Kumar - PRS (JV)
28		J Kumar - NACPL (JV)
29		J Kumar - SDPIL (JV)

Todi Tulsyan & Co
Mumbai
FRN 002180C
Chartered Accountants