

P. CHANDRASEKAR LLP


Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS,

TO
The Board of Directors,
JCK Infrastructure Development Limited
Bangalore

1. We have received the accompanying statement of unaudited financial results of **M/s. JCK Infrastructure Development Limited** ("the company") for the quarter ended June 2019 ("the Statement"), which are included in the accompanying statement of unaudited Financial results. This statement has been prepared by the company pursuant to the requirement of Regulation 33 of the securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement of unaudited financial results based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the 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 specified under section 143(10) of the Companies Act, 2013 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.
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 financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard as specified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder 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 as modified by Circular number CIR/CFD/FAC/62/2016 dated July 5 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P. Chandrasekar LLP
Chartered Accountants
FRN No: 000580S/S200006


P. Chandrasekaran
Partner
Membership No: 26037



Date: July 25, 2019

JCK INFRASTRUCTURE DEVELOPMENT LIMITED
(Formerly known as KAP CHEM LIMITED)

CIN:L70102KA1979PL003590

Regd Office 309-10, FIRST FLOOR, WEST MINSTER BUILDING, 13 CUNNINGHAM ROAD, BENGALURU - 560 052
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30TH JUNE 2019

(Amount in Lakhs)

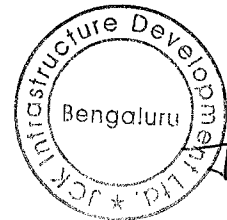
Sl.No	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30th June,2019	31st March,2019	30th June,2018	31st March,2019
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	139.00	184.53	311.57	1612.62
2	Other Income	0.70	26.82	1.94	27.94
3	Total Income (1)+(2)	139.70	211.35	313.51	1640.57
4	Expenses				
(a)	Cost of Land and Development Charges	57.83	71.78	137.48	694.35
(b)	Purchases of Stock In Trade				
(c)	Changes in inventories of Finished Goods				
(d)	Employee Benefits Expenses	39.70	35.62	35.13	147.02
(e)	Depreciation & Amortisation Exp	6.10	6.35	5.75	24.71
(f)	Other Expenses	21.22	331.99	30.62	421.26
(g)	Finance Cost	5.62	7.23	15.69	46.82
	Total Expenses	130.47	452.98	224.67	1334.16
	Profit from Ordinary Activities after Finance Cost but before Exceptional Items	9.23	-241.63	88.84	306.41
5	Exceptional items				
6	Exceptional items				
7	Profit From Ordinary Activities before Tax	9.23	-241.63	88.84	306.41
8	Tax Expenses				
(a)	Current Tax	1.90	-49.74	19.75	63.08
(b)	Deferred Tax	-0.63	-0.34	0.56	0.21
	Total Tax Expenses	1.27	-50.09	20.31	63.29
9	Net Profit (+)/Loss (-) from Ordinary Activities after Tax	7.96	-191.54	68.53	243.12
10	Other Comprehensive Income (OCI)				
a)	Items that will not be reclassified to Profit or Loss (Net of Tax)				
b)	Items that will be reclassified to Profit or Loss (Net of Tax)				
11	Total Comprehensive Income (OCI)	-	-	-	-
12	Details of Equity Share capital				
	Paid Up Equity Share Capital	41666670	41666670	41666670	41666670
	Face value	₹10	₹10	₹10	₹10
	Reserves Excluding Revaluation Reserves as per Balance Sheet				
	EPS from Continuing Operations				
	- Basic	0.19	2.90	1.64	5.83
	- Diluted	0.19	2.90	1.64	5.83

Notes

- The unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 25th July 2019. These results have been subjected to Limited review carried out by the Statutory Auditors.
- The figures for the Quarter ended March 31st, 2019 are the balancing figures between Standalone Audit figures in respect of the full financials of year ended March 31st, 2019 respectively and the unaudited published years to date figures upto December 2018.
- The Figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- Position of Investor Complaints for the quarter ended 30.06.2019

Particulars	No of Complaints
Pending as on 01.04.2019	0
Received during the Quarter	0
Resolved during the Quarter	0
Pending as on 30.06.19	0

Place: Bangalore
Date: 25.07.2019



Jyoti Kapur
Jyoti Kapur
Whole Time Director
DIN: 00747833