

Ref:JAL:SEC:2025

11th March, 2025

The Manager, Listing Compliances, National Stock Exchange of India Ltd., "Exchange Plaza", C-1, Block G, Bandra-Kurla Complex, Bandra (E), **Mumbai – 400 051**

NAME OF SCRIP: JPASSOCIAT

Sub: Clarification with respect to Unaudited Consolidated Financial Results for the quarter ended 31st December 2024

Dear Sir/Madam,

This has reference to your email dated 6th March, 2025 whereby you have sought the following clarification with respect to the financial results for the quarter ended 31st December 2024 as submitted by us:

Financial results submitted is not as per format prescribed under Schedule III of the Companies Act, 2013 – 16 subsidiaries and 1 joint venture financial results are not reviewed

In response to your above observation, we wish to submit that the combined turnover and profits (in our case losses) respectively of the 16 subsidiaries and 1 joint venture form only a meagre part of the consolidated turnover and losses of the Company for the quarter ended 31st December 2024 i.e. 1.58% and 4.26% respectively. In other words, more than 80% of each of the quarterly consolidated revenue and losses for the quarter ended 31st December 2024 have been subjected to the limited review as required by Regulation 33(3)(h) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (SEBI Listing Regulations).



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For the sake of convenience, we are giving the above details in the tabular form as under:

				(Amount i	i n Lakhs Rs .)	
Particulars	Consolidated Amount for the quarter ended		ved in respect idiaries and 1 re	Reviewed in respect of Parent, 4 subsidiaries and 1 associate		
	31st December 2024	Amount	% to consolidated amount	Amount	% to consolidated amount	
Total Revenue	153,452	2,429	1.58%	1,51,023	98.42%	
Net Loss After Tax	76,837	3,277	4.26%	73,560	95.74%	

We also draw your kind attention to Para 10 (a) and (b) (Page No. 5 and 6) of the Independent Limited Review Report on the Unaudited Consolidated Financial Results for the quarter ended 31st December 2024 dated 14th February 2025 of our Statutory Auditors viz. Dass Gupta & Associates, Chartered Accountants where the above mentioned details/figures have been mentioned.

In view of above, we wish to submit that the financial results for the quarter ended 31st December 2024 have been in full compliance of the provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

In case any further details are required, we shall be happy to provide.

Thanking you.

Yours faithfully, For JAIPRAKASH ASSOCIATES LIMITED

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Som Nath Grover Vice President & Company Secretary Mem. No. : FCS-4055



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