



**FORM NO. 3CA**  
[See rule 6G(1)(a)]

**Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of  
the business or profession of a person have been audited under any other law**

1. We report that the statutory audit of  
**M / s. JANDU CONSTRUCTION INDIA PRIVATE LIMITED**  
House No.323, M/S Jandu Construction India Private Limited, Aggarsain Colony, Sbi Street, Sirsa  
PAN **AAECJ6713E**

was conducted by us MOHIT BHARTI AND ASSOCIATES in pursuance of the provisions of the Income-tax Act, 1961 Act, and we annex hereto a copy of our audit report dated 31-Mar-2021 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2020 to ending on 31-Mar-2021  
(b) the audited Balance Sheet as at 31-Mar-2021; and  
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : SIRSA  
Date : 01/02/2022  
UDIN : 22506054ABYXZY7144

For MOHIT BHARTI AND ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 020773M)

(MOHIT BHARTI)  
Partner  
Membership No: 506054



For Jandu Construction India Pvt. Ltd.

Director

**FORM NO. 3CD**

[See rule 6G(2)]

**Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961****Part A**

01	Name of the assessee	JANDU CONSTRUCTION INDIA PRIVATE LIMITED			
02	Address	House No.323,M/S Jandu Construction India Private Limited,Aggarsain Colony,Sbi Street,Sirsa			
03	Permanent Account Number (PAN)	AAECJ6713E			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	MIZORAM		15AAECJ6713E1ZU	
	Goods and service tax	KARNATAKA		29AAECJ6713E1ZL	
	Goods and service tax	DELHI		07AAECJ6713E1ZR	
	Goods and service tax	HARYANA		06AAECJ6713E1ZT	
	Goods and service tax	ANDAMAN AND NICOBAR ISLANDS		35AAECJ6713E1ZS	
	Goods and service tax	MAHARASHTRA		27AAECJ6713E1ZP	
	Goods and service tax	RAJASTHAN		08AAECJ6713E1ZP	
	Goods and service tax	UTTAR PRADESH		09AAECJ6713E1ZN	
	Goods and service tax	MANIPUR		14AAECJ6713E1ZW	
	Goods and service tax	TRIPURA		16AAECJ6713E1ZS	
	Goods and service tax	HIMACHAL PRADESH		02AAECJ6713E1Z1	
05	Status	Company			
06	Previous year	from 1-APR-2020 to 31-Mar-2021			
07	Assessment year	2021-22			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

**Part B**

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.		Name		Profit sharing ratio (%)	
				NA			
09	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change		No			
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector		Sub Sector		Code	
		CONSTRUCTION		Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.		06005	

For Jandu Construction India Pvt. Ltd.



Director

	<b>CONSTRUCTION</b>	<b>Building of complete constructions or parts- civil contractors</b>	<b>06002</b>
b)	If there is any change in the nature of business or profession, the particulars of such change.	<b>No</b>	
	Business Sector Sub Sector	Code	Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	<b>No</b>	
	b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	<b>323 Aggarsain Colony, SBI Street, Sirsa, HARYANA, 125055, INDIA</b>	<b>Cash Book, Journal, Ledger (Computerized)</b>
	c) List of books of account and nature of relevant documents examined.	<b>Cash Book, Journal</b>	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	<b>No</b>	
	Section Amount	Remarks if any:	
13	a) Method of accounting employed in the previous year	<b>Mercantile system (Mercantile System)</b>	
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	<b>No</b>	
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Remarks if any:
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	<b>No</b>	
	e) If answer to (d) above is in the affirmative, give details of such adjustments		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Net Effect (Rs.)
			Remarks if any:
	f) Disclosure as per ICDS		
	ICDS	Disclosure	
	<b>ICDS I - Accounting Policies</b>	<b>As per accounting policies &amp; notes to financial statements</b>	
	<b>ICDS II - Valuation of Inventories</b>	<b>As per accounting policies &amp; notes to financial statements</b>	
	<b>ICDS III - Construction Contracts</b>	<b>As per accounting policies &amp; notes to financial statements</b>	
	<b>ICDS IV - Revenue Recognition</b>	<b>As per accounting policies &amp; notes to financial statements</b>	
	<b>ICDS V - Tangible Fixed Assets</b>	<b>As per Fixed Assets and Depreciation Chart annexed in FORM 3CD</b>	
	<b>ICDS VII - Governments Grants</b>	<b>As per accounting policies &amp; notes to financial statements</b>	
	<b>ICDS IX - Borrowing Costs</b>	<b>As per accounting policies &amp; notes to financial statements</b>	
	<b>ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total</b>	<b>Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.</b>	
14	a) Method of valuation of closing stock employed in the previous year.	<b>Raw Material and Finished Goods At Cost</b>	
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	<b>No</b>	
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-	<b>NA</b>	

For Jandu Construction India Pvt. Ltd.



Director

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:								
16 Amounts not credited to the profit and loss account, being, -												
a) the items falling within the scope of section 28;			Nil									
Description		Amount	Remarks if any:									
b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil									
Description		Amount	Remarks if any:									
c) escalation claims accepted during the previous year;			Nil									
Description		Amount	Remarks if any:									
d) any other item of income;			Nil									
Description		Amount	Remarks if any:									
e) capital receipt, if any.			Nil									
Description		Amount	Remarks if any:									
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:												
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-							As Per Annexure "A"					
a) Description of asset/block of assets.												
b) Rate of depreciation.												
c) Actual cost or written down value, as the case may be.												
ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
cc) Adjusted written down value												
d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.												
ii) change in rate of exchange of currency, and												
iii) Subsidy or grant or reimbursement, by whatever name called.												
e) Depreciation allowable.												
f) Written down value at the end of the year.												
19 Amounts admissible under sections												

For Jandu Construction India Pvt. Ltd.

  
Director

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:		
20 a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]		Nil		
	Description	Amount	Remarks if any:		
b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		Nil		
	Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

21 a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc														
1	expenditure of capital nature;										Nil				
	Particulars					Amount in Rs.					Remarks if any:				
2	expenditure of personal nature;										Nil				
	Particulars					Amount in Rs.					Remarks if any:				
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;										Nil				
	Particulars					Amount in Rs.					Remarks if any:				
4	Expenditure incurred at clubs being entrance fees and subscriptions										Nil				
	Particulars					Amount in Rs.					Remarks if any:				
5	Expenditure incurred at clubs being cost for club services and facilities used.										Nil				
	Particulars					Amount in Rs.					Remarks if any:				
6	Expenditure by way of penalty or fine for violation of any law for the time being force										Nil				
	Particulars					Amount in Rs.					Remarks if any:				
7	Expenditure by way of any other penalty or fine not covered above										Nil				
	Particulars					Amount in Rs.					Remarks if any:				
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law										Nil				
	Particulars					Amount in Rs.					Remarks if any:				
b)	Amounts inadmissible under section 40(a):-														
i	as payment to non-resident referred to in sub-clause (i)														
A	Details of payment on which tax is not deducted:										Nil				
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										Nil				

For Jandu Construction India Pvt. Ltd.

  
Director

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A Details of payment on which tax is not deducted:								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)								Nil								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:		
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;								NA								
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										

For Jandu Construction India Pvt. Ltd.



Director

d) Disallowance/deemed income under section 40A(3):							
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:	
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):					Yes		
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:	
e) provision for payment of gratuity not allowable under section 40A(7);					Nil		
f) any sum paid by the assessee as an employer not allowable under section 40A(9);					Nil		
g) particulars of any liability of a contingent nature;					Nil		
Nature of Liability		Amount	Remarks if any:				
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;					Nil		
Particulars		Amount	Remarks if any:				
i) amount inadmissible under the proviso to section 36(1)(iii).					Nil		
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.					Nil		
23 Particulars of payments made to persons specified under section 40A(2)(b).					Nil		
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no	
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					Nil		
Section	Description	Amount	Remarks if any:				
25 Any amount of profit chargeable to tax under section 41 and computation thereof.					Nil		
Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:		
26 i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-							
A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was							
a) paid during the previous year;					Nil		
Nature of Liability		Amount	Remarks if any:		Section		
b) not paid during the previous year;					Nil		
Nature of Liability		Amount	Remarks if any:		Section		
B was incurred in the previous year and was							
a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);					Nil		
Nature of Liability		Amount	Remarks if any:		Section		
b) not paid on or before the aforesaid date.					Nil		

For Jandu Construction India Pvt. Ltd.

  
Director

		Nature of Liability	Amount	Remarks if any:	Section												
	ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.			No												
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No												
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			NA												
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:											
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.				No												
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.				No												
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56			NA												
		Nature of Income		Amount	Remarks if any:												
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56			NA												
		Nature of Income		Amount	Remarks if any:												
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]				No												
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?			NA												

For Director

  
Director

	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:		
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B			NA				
		Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)			NA				
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:				
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/dep osit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Hari Niwas	Adampur		2055000	No	2155000	Electronic clearing system	Account payee cheque
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-			Nil				

  
**Director**

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account			Nil			
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year			Nil			
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt		
b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			Nil			
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year			Nil			
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment		
c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:			Nil			

For Jandu Construction India Pvt. Ltd.

  
Director

Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				<b>Nil</b>			
Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				<b>Nil</b>			
Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :			<b>Nil</b>			

For Jandu Construction India Pvt. Ltd.

  
Director

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks			
						Amount	Order U/S and date				
b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				<b>No</b>						
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.				<b>No</b>						
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				<b>No</b>						
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.				<b>No</b>						
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).				<b>Nil</b>						
	Section	Amount			Remarks if any:						
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:				<b>Yes</b>					
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	2	3	4	5	6	7	8	9	10
		RTKJ0544 1C	194J	Fees for professional or technical services		3951550	3951550	296991			
		RTKJ0544 1C	194-I	Rent		37189246	37189246	576217			
		RTKJ0544 1C	194A	Interest other than Interest on securities		1151139	1151139	86336			
		RTKJ0544 1C	194C	Payments to contractors		123816024	123816024	1602878			
		RTKJ0544 1C	192	Salary		5120000	5120000	970890			
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details				<b>NA</b>					

For Jandu Construction India Pvt. Ltd.

  
Director

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported	Remarks if any:			
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: <b>NA</b>									
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:					
35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
<b>NA</b>									
b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
A Raw Materials :									
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
<b>NA</b>									
B Finished products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
<b>NA</b>									
C By products :									
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
<b>NA</b>									
36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2				<b>NA</b>					
Amount Received(in Rs)	Date of receipt		Remarks if any:						
37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				<b>No</b>					
38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				<b>No</b>					
39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				<b>No</b>					
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
Particulars	Previous Year	%	Preceding previous Year	%					

For Jandu Construction India Pvt. Ltd.

  
Director

Total turnover of the assessee		1785115238			0
Gross profit/turnover	0	1785115238	0	0	0
Net profit/turnover	173098999	1785115238	9.70	0	0
Stock-in-trade/turnover	167250000	1785115238	9.37	0	0
Material consumed/finished goods produced	0	0	0	0	0

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286				NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)					NA
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	

For MOHIT BHARTI AND ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 020773N)

(MOHIT BHARTI)  
Partner

Membership No: 506054



Place :SIRSA  
Date : 01/02/2022  
UDIN : 22506054ABYXZY7144

For Jandu Construction India Pvt. Ltd,

*[Signature]*  
Director

**JANDU CONSTRUCTION INDIA PRIVATE LIMITED**  
**Annexure "A"**

**Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.**

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for year assessment 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Computer	40%	0	0	0	0	10,80,708	0	0	0	3,19,383	7,61,325
Software	15%	0	0	0	0	36,000	0	0	0	5,400	30,600
Mobile Phone	15%	0	0	0	0	19,483	0	0	0	1,461	18,022
Office Container	15%	0	0	0	0	12,84,000	0	0	0	1,92,600	10,91,400
Plant and Machinery	15%	0	0	0	0	40,00,000	0	0	0	6,00,000	34,00,000
Hot Mix Plant	15%	0	0	0	0	1,43,00,000	0	0	0	21,00,000	1,22,00,000
Machinery	15%	0	0	0	0	1,62,40,000	0	0	0	12,18,000	1,50,22,000
Motor Cycle	15%	0	0	0	0	2,64,955	0	0	0	19,872	2,45,083
Scorpio	15%	0	0	0	0	12,09,000	0	0	0	90,675	11,18,325
Swift	15%	0	0	0	0	9,98,104	0	0	0	74,858	9,23,246
Car Dzire	15%	0	0	0	0	6,94,350	0	0	0	52,076	6,42,274
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,01,26,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,74,325</b>	<b>3,54,52,275</b>

**Addition/Deduction in Fixed Assets During the Financial Year**

**Block 40% Computer**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Computer	52,542	0	52,542	16/06/2020	16/06/2020
2	computer	2,42,542	0	2,42,542	23/06/2020	23/06/2020
3	Computer	44,745	0	44,745	09/07/2020	09/07/2020
4	Computer	42,372	0	42,372	22/07/2020	22/07/2020

For Jandu Construction India Pvt. Ltd.

  
Director

5	Computer	33,383	0	33,383	07/08/2020	07/08/2020
6	Computer	70,960	0	70,960	28/09/2020	28/09/2020
7	Computer	29,661	0	29,661	29/09/2020	29/09/2020
8	Computer	0	35,480	35,480	05/10/2020	05/10/2020
9	Computer	0	1,02,373	1,02,373	24/12/2020	24/12/2020
10	Computer	0	34,788	34,788	01/01/2021	01/01/2021
11	Computer	0	1,52,118	1,52,118	18/01/2021	18/01/2021
12	Computer	0	68,305	68,305	29/01/2021	29/01/2021
13	Computer	0	97,881	97,881	30/01/2021	30/01/2021
14	Computer	0	42,372	42,372	03/03/2021	03/03/2021
15	Computer	0	31,186	31,186	23/03/2021	23/03/2021
	<b>Total</b>	<b>5,16,205</b>	<b>5,64,503</b>	<b>10,80,708</b>		

**Block 15% Software**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Software	18,000	0	18,000	29/09/2020	29/09/2020
2	software	18,000	0	18,000	01/10/2020	01/10/2020
	<b>Total</b>	<b>36,000</b>	<b>0</b>	<b>36,000</b>		

**Block 15% Mobile Phone**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	mobile	0	19,483	19,483	17/11/2020	17/11/2020
	<b>Total</b>	<b>0</b>	<b>19,483</b>	<b>19,483</b>		

**Block 15% Office Container**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Office Container	6,08,000	0	6,08,000	22/06/2020	22/06/2020
2	office container	6,76,000	0	6,76,000	05/08/2020	05/08/2020
	<b>Total</b>	<b>12,84,000</b>	<b>0</b>	<b>12,84,000</b>		

**Block 15% Plant and Machinery**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Hot Mix Plant	40,00,000	0	40,00,000	09/06/2020	09/06/2020

For Jandu Construction Infra Pvt. Ltd.  
  
 Director

<b>Total</b>	<b>40,00,000</b>	<b>0</b>	<b>40,00,000</b>
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**Block 15% Hot Mix Plant**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	hot mix plant	1,07,50,000	0	1,07,50,000	24/07/2020	24/07/2020
2	hot mix plant	23,50,000	0	23,50,000	07/07/2020	07/07/2020
3	Plant	0	6,00,000	6,00,000	28/10/2020	28/10/2020
4	plant	6,00,000	0	6,00,000	10/06/2020	10/06/2020
	<b>Total</b>	<b>1,37,00,000</b>	<b>6,00,000</b>	<b>1,43,00,000</b>		

**Block 15% Machinery**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	DG SET	0	3,40,000	3,40,000	24/11/2020	24/11/2020
2	Machinery	0	53,00,000	53,00,000	08/02/2021	08/02/2021
3	MACHINERY	0	53,00,000	53,00,000	08/02/2021	08/02/2021
4	MACHINERY	0	53,00,000	53,00,000	11/02/2021	11/02/2021
	<b>Total</b>	<b>0</b>	<b>1,62,40,000</b>	<b>1,62,40,000</b>		

**Block 15% Motor Cycle**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Motor Cycle	0	47,832	47,832	26/02/2021	26/02/2021
2	MOTOR CYCLE	0	47,832	47,832	26/02/2021	26/02/2021
3	Motorcycle	0	50,477	50,477	28/11/2020	28/11/2020
4	Motorcycle	0	59,407	59,407	16/03/2021	16/03/2021
5	MOTORCYCLE	0	59,407	59,407	15/03/2021	15/03/2021
	<b>Total</b>	<b>0</b>	<b>2,64,955</b>	<b>2,64,955</b>		

**Block 15% Scorpio**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Car	0	12,09,000	12,09,000	03/03/2021	03/03/2021
	<b>Total</b>	<b>0</b>	<b>12,09,000</b>	<b>12,09,000</b>		

**Block 15% Swift**

For Jandu Construction India Pvt. Ltd.

  
Director

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Car	0	9,98,104	9,98,104	11/11/2020	11/11/2020
	<b>Total</b>	<b>0</b>	<b>9,98,104</b>	<b>9,98,104</b>		

**Block 15% Car Dzire**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	car	0	6,94,350	6,94,350	25/03/2021	25/03/2021
	<b>Total</b>	<b>0</b>	<b>6,94,350</b>	<b>6,94,350</b>		

For Janduu Construction India Pvt. Ltd.



Director

**JANDU CONSTRUCTION INDIA PRIVATE LIMITED**  
**Balance Sheet as at 31st March, 2021**

( Amount in Rs.)

Particulars	Note No	As at 31st March 2021	As at 31st March 2020
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders Funds</b>			
(a) Share Capital	1	395000000.00	1000000.00
(b) Reserves and Surplus	2	123660419.88	--
<b>(2) Share Application Money Pending Allotment</b>			
		--	--
<b>(3) Non-current liabilities</b>			
(a) Secured Loans	3	282318511.29	--
(c) Unsecured Loan from Director's (Quasi)	3B	2155000.00	100000.00
<b>(4) Current liabilities</b>			
(a) Short-Term Borrowings	3A	119491922.38	--
(b) Trade Payables	4	348699369.87	--
(c) Other Current Liabilities	5	67829785.49	46750.00
(d) Short-Term Provisions	6	111761295.74	--
<b>Total Equity and Liabilities</b>		<b>1450916304.65</b>	<b>1146750.00</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed Assets</b>			
(i) Tangible Assets		38775942.89	--
(ii) Capital Assets		3309124.00	--
(b) Non Current Investment		--	--
(c) Long-term Loans and Advances		--	--
(d) Deferred Tax Assets (Net)		--	--
<b>(2) Current assets</b>			
(a) Inventories	7	167250000.00	--
(b) Trade Receivables	9	439957080.92	--
(c) Cash and Bank Balances	8	10524605.46	1099705.00
(d) Short-term Loans and Advances	10	380018267.95	--
(e) Other Current Assets	11	411081283.43	47045.00
<b>Total Assets</b>		<b>1450916304.65</b>	<b>1146750.00</b>

**See accompanying notes to the financial statements**

In terms of our report of even date annexed hereto

AUDITOR'S REPORT

For **MOHIT BHARTI & ASSOCIATES.**

Chartered Accountants

Firm Regn No. 020773N

**MOHIT BHARTI**

Partner

M.No.506054

PLACE : SIRSA

DATED :01.02.2022



  
(HARI NIWAS)  
Director

DIN:03045343



SAVITRI DEVI)

Director

DIN:03040195

For Jandu Construction India Pvt. Ltd.

  
Director

**JANDU CONSTRUCTION INDIA PRIVATE LIMITED**  
**Statement of Profit and Loss for the year ended 31st March, 2021**

Particulars	Note No	For the year ended 31st March 2021	For the year ended 31st March 2020
(I) Revenue from Operations (Gross)	11	1785115238.00	0.00
(II) Other Income	12	1764102.65	0.00
<b>(III) Total Revenue (I+II)</b>		<b>1786879340.65</b>	<b>0.00</b>
<b>(IV) Expenses:</b>			
Cost of Materials Purchased		--	--
Changes in Inventories of Finished Goods, WIP	13	1399657251.09	--
Employee Benefits Expense	14	118425057.12	--
Finance Costs	15	20008519.11	295.00
Depreciation and Amortization Expense		1350661.97	--
Other Expenses		--	--
Office & Administration Expenses	16	74338852.48	46750.00
Selling and Distribution Expenses		--	--
Miscellaneous Expenses		--	--
<b>Total Expenses</b>		<b>1613780341.77</b>	<b>47045.00</b>
(V) Profit before Tax (III-IV)		173098998.88	-47045.00
(VI) Tax Expense:			
(1) Current Year Income Tax		49438579.00	--
(2) Deferred Tax		--	--
(3) Mat Credit		--	--
(VII) Profit for the Year (V-VI)		123660419.88	-47045.00
(XIII) Earnings per Equity Share of Rs. 10/- each.			
(1) Basic			
(2) Diluted			

**See accompanying notes to the financial statements**

In terms of our report of even date annexed hereto

AUDITOR'S REPORT

For **MOHIT BHARTI & ASSOCIATES.**

Chartered Accountants

Firm Regn No. 020773N

**MOHIT BHARTI**

Partner

M.No.506054

PLACE : SIRSA

DATED :01.02.2022



(HARI NIWAS)

Director

DIN:03045343

सावित्री

(SAVITRI DEVI)

Director

DIN:03040195

For Jandu Construction India Pvt. Ltd.

Director

**JANDU CONSTRUCTION INDIA PRIVATE LIMITED**  
Notes forming part of Balance sheet and Statement of Profit and Loss

( Amount in Rs.)

Particulars	As at 31st March 2021	As at 31st March 2020
<b>NOTE-1</b>		
<b>SHARE CAPITAL</b>		
(a) <b>AUTHORISED SHARE CAPITAL</b>		
400000000 Equity Shares of Rs. 10 / Each	400000000.00	1000000.00
(b) <b>ISSUED, SUBSCRIBED AND PAID UP CAPITAL</b>		
395000000 Equity Shares of Rs. 10 / Each	395000000.00	1000000.00
	<u>395000000.00</u>	<u>1000000.00</u>
(c) <b>RECONCILIATION OF THE NUMBER OF SHARES</b>		
Shares outstanding at the beginning of the year	-	-
Shares issued during the year	-	-
<b>Shares outstanding at the end of the year</b>	<u>-</u>	<u>-</u>
(e) <b>Aggregate number of bonus shares issued, share issued for</b>	<b>NIL</b>	<b>NIL</b>
(f) <b>Terms/Rights attached to Equity Shares</b>		
The Company has only one class of equity shares having a par value of Rs.10/- per equity share. Each equity shareholder is entitled to one vote per share.		
(g)		
No. of equity shares held by each shareholder holding more than 5% share in company are as follows:		
Particular	No. of share as at March 31,2021	% of share held
Hari Niwas S/o Chhabil Dass	11850000.00	30.00
Savitri Devi W/o Hari Niwas	7900000.00	20.00
Kuldeep S/o Hari Niwas	7900000.00	20.00
Mohit S/o Sh. Hari Niwas	5925000.00	15.00
Priya H/o Kuldeep	5925000.00	15.00
	<u>39500000.00</u>	<u>100000.00</u>
<b>NOTE-2</b>		
<b>RESERVES AND SURPLUS</b>		
(a) <b>SHARE PREMIUM</b>		
<b>As per last account</b>		
Balance as per the last financial statements	--	--
Addition during the year	--	--
Closing Balance	<u>--</u>	<u>--</u>
(b) <b>SURPLUS-PROFIT AND LOSS ACCOUNT</b>		
Profit Brought Forward	--	--
Add:-Profit after tax for the year	173098998.88	--
	<u>173098998.88</u>	<u>--</u>
TDS During the Year (2020-21 FY)	21840253.28	
Provision for Balance Tax	27598325.72	
<b>Net Surplus in the Statement of Profit and Loss</b>	<u>123660419.88</u>	<u>--</u>
<b>Total Reserves and Surplus</b>	<u>123660419.88</u>	<u>--</u>

For Jandu Construction India Pvt. Ltd.

  
Director

**NOTE-3****Secured Loan**

Axis Bank Loan	22305943.00	--
Chola Mandlam Finance	1983389.00	--
HDFC Finance	128648370.44	--
ICICI Bank Loan	3982501.00	--
Indusind Bank Loan	6014749.58	--
SREI Finance	1659678.50	--
Tata Capital Finance	92139933.32	--
Tata Motor Finance	1974386.45	--
Yes Bank Loan	6368965.00	--
Loan Kotak	17240595.00	--
	<b>282318511.29</b>	<b>--</b>

**NOTE-3 A****SHORT TERM BORROWINGS**

HDFC Bank	64130600.22	--
Kotak Mahindra Bank	55361322.16	--
	<b>119491922.38</b>	<b>--</b>

**NOTE-3 B****SHORT TERM BORROWINGS**

Unsecured Loan from Hari Niwas Ji as Quasi	2155000.00	100000.00
	<b>2155000.00</b>	<b>100000.00</b>

**NOTE-4****Sundry Trades Creditors**

Sundry Trades Creditors	348699369.87	--
<b>Total Trade Creditors</b>	<b>348699369.87</b>	<b>--</b>

**NOTE-5****OTHER CURRENT LIABILITIES/ SUB CONTRACTORS**

Alliance Infatech	325889.00	--
Ashok V. Mankar	2227636.01	--
Bamla Construction Co	409920.00	--
Brij Gopal Construction	280531.00	--
Geostorm Infra India Pvt Ltd	401213.00	--
Gulab Rai And Sons Infra Pvt Ltd	3000403.00	--
Shivshakti Construction & Stone Crusher	4397537.00	--
Paceinfracon Pvt Ltd	2774116.32	--
Punia Construction Company	5892248.60	--
RTM Rajender	22069794.44	--
Salasar Builders	8302250.00	46750.00
Sanraj Electricals	3916673.52	--
Yearn Construction India Pvt Ltd	11629375.60	--
MISC. LIABILITIES	2202198.00	--
<b>Total Other Current Liabilities</b>	<b>67829785.49</b>	<b>46750.00</b>

For Jandu Construction India Pvt. Ltd



Director

**NOTE-6****Short-term provisions**

TDS Payable	3533312.50	--
Labour Payable	48461418.52	--
Mobilisation Advance Gurugram	12959400.00	--
Salary Payable	19208839.00	--
Provision for Current Year Tax	27598325.72	--
	<b>111761295.74</b>	<b>--</b>

**NOTE-7****Inventories**

Inventories	167250000.00	--
	<b>167250000.00</b>	<b>--</b>

**NOTE-8****Cash and Bank Balances**

Cash in hand	2096537.11	--
<b>Balance With Scheduled Banks</b>		
AU Small Finance Bank	1781215.72	--
HDFC Bank	4545196.00	--
ICICI Bank	107691.03	--
ICICI Bank	450937.71	1099705.00
IndusInd Bank	532458.89	--
Cheque in Transit	500000.00	--
Yes Bank	510569.00	--
<b>Total Cash and Cash Equivalents</b>	<b>10524605.46</b>	<b>1099705.00</b>

**NOTE-9****Sundry Trade Debtors & Department Payments**

01.Trade receivable	253468032.95	--
02. Department Payments	109133942.00	--
03. ADVANCE TO SUPPLIERS	77355105.97	--
<b>Total -Sundry Trade Debtors</b>	<b>439957080.92</b>	<b>0.00</b>

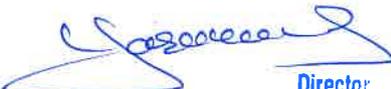
**NOTE-10****Advance Recoverable in Cash or in Kind**

FDR's	243347396.82	--
Security and Earnest Money	108436122.61	--
GST	28234748.52	--
<b>Total -Short Term Loans and Advances</b>	<b>380018267.95</b>	<b>0.00</b>

**NOTE-11****Other Current Assets**

Investment in Jandu Construction Co	405437348.58	--
Chola TDS Recoverable	10612.00	--
Srei Finacne TDS Recoverable	468875.00	--
Tata Capital TDS Recoverable	2154671.85	--
Tata Motors TDS Recoverable	220880.00	--
Prepaid Insurance	2751260.00	--
Premilary Exp.	37636.00	47045.00
	<b>411081283.43</b>	<b>47045.00</b>

For Jandu Construction India Pvt. Ltd.

  
Director

**Contingent Liabilities:**

**Bank Guarantee issued against Projects:**

ICICI Bank	195634593.00	--
HDFC Bank	231707941.00	--
Yes Bank	132394885.00	--
Indusind Bank	41962000.00	--
AU Small Finance Bank	59097000.00	--
Total-Contigent Liabilities	<b>660796419.00</b>	

For Jandu Construction India Pvt. Ltd.

  
Director

**JANDU CONSTRUCTION INDIA PRIVATE LIMITED**  
Notes forming part of Balance sheet and Statement of Profit and Loss

( Amount in Rs.)

Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
<b>NOTE-11</b>		
<b>Revenue from Operations</b>		
Sales from Operations	1785115238.00	-
<b>Total</b>	<b>1785115238.00</b>	-
Jandu Construction Company, a partnership firm is converted from Partnership to Pvt Ltd during the Year and all the assets and liabilities are transferred from JCC to JCPL		
Gross Civil Work Turnover of Jandu Construction Company during the Year 2020-21		1854347037.00
Gross Civil Work Turnover of Jandu Construction India Private Limited during the FY 2020-21		1409736021.00
		<u>3264083058.00</u>
<b>NOTE-12</b>		
Round off	14437.65	-
FDR's Interest	1749665.00	-
<b>Total</b>	<b>1,764,102.65</b>	-
<b>NOTE-13</b>		
<b>Changes in Inventories of Finished Goods, Work in Progress, Stock-in-Trade and Scrap</b>		
Opening Stock	-	-
Purchase	1443091226.78	-
Closing Stock	167250000.00	-
Sub Contract	123816024.31	-
<b>Total (Increase)/Decrease in Stock</b>	<b>1399657251.09</b>	-
<b>NOTE-14</b>		
<b>Employee Benefits Expenses</b>		
Salary	102143320.12	-
Labour	16094972.00	-
Labour Cess	186765.00	-
<b>Total</b>	<b>118425057.12</b>	-
<b>NOTE-15</b>		
<b>Finance Cost</b>		
Interest Exps	10579644.52	-
Bank Charges	9428874.59	295.00
<b>Total</b>	<b>20,008,519.11</b>	<b>295.00</b>
<b>NOTE-16</b>		
<b>Other Expenses</b>		
Rent	44365418.86	5500.00
Fees & Subscriptions	3164000.00	38000.00
Repair Exp.	7518982.08	0.00
Electricity Exp.	2569049.20	0.00
Insurance Exp.	323637.69	0.00
Tender Exp.	1321693.52	0.00
Professional Fees	3844748.00	0.00
Road Tax	678265.80	0.00
EPFO Exp.	172125.00	0.00
Misc. Exp.	9409.00	3250.00
Travelling Allowance	1693425.65	0.00
GST	2848922.00	0.00
Audit Fees	147027.00	0.00
Staff Welfare Exps	5150387.00	0.00
Stationery Exps	156352.00	0.00
Telephone Exps	375409.68	0.00
	<u>74338852.48</u>	<u>46750.00</u>
<b>Selling and distribution Expenses</b>	--	--
	--	--

For Jandu Construction India Pvt. Ltd.

  
Director