

INDEPENDENT AUDITORS' REPORT

To
The Members of
JANDU CONSTRUCTION INDIA PRIVATE LIMITED

Report on the Financial Statements

1. We have audited the accompanying financial statements of **JANDU CONSTRUCTION INDIA PRIVATE LIMITED** ("the company"), which comprises Balance Sheet as at 31st March 2024, the Statement of Profit and Loss account for the year then ended, and a Summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and Completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

4. We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143 (10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31-March-2024, and its Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

5. As required by the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government in terms of Section 143 (11) of the Act, we enclosed in the "Annexure B" statement on matters specified in paragraph 3 & 4 of the said order.

As required by Section 143 (3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, As Applicable.

- e) On the basis of the written representations received from the directors as on 31st March 2024 and taken on record by the Board of Directors, we report that none of the directors is disqualified as on 31st March 2024 from being appointed as a directors in terms of section 164(2) of the Act.
- f) With Respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such control, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. As informed to us the Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For MOHIT BHARTI & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 020773N

CA.MOHIT BHARTI

M.No.506054
Place: SIRSA
Date:
UDIN:-

ANNEXURE A TO INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of JANDU CONSTRUCTION INDIA PRIVATE LIMITED

- (i) (a) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.
- (b) The Company has maintained proper records showing full particulars of Intangible assets.
- (c) All Property, plant and equipment have been physically verified by the management at a regular interval of time (normally once a year). No material discrepancies were noticed on such verification.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the company is the lessee and the lease agreement are duly executed in favor of the lessee) disclosed in the financial statement are held in the name of the Company.
- (e) The Company has not revalued its property, plant and equipment (including right to use assets) or Intangible assets or both during the year.
- (f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.
- (ii) (a) The inventory has been physically verified by the management during the year except for inventories lying with third parties. Company does not maintain quantity wise detail of inventories. In our opinion, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. No Inventories are lying with third parties as confirmed by management as at 31st March, 2024. No discrepancies were noticed on verification between the physical stock and book records that were 10% or more in aggregate for each class of inventory.
- (b) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets.
- (iii) The Company has neither made investments in, or provided any guarantee and security nor granted any loans and advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year and therefore, reporting under clauses 3(iii)(a) to (f) of the Order is not applicable to the Company.
- (a) The Company has provided loans and advances in the nature of loan during the year:-

- (i) The Company has provided loans and advances aggregate amounting to Rs. 40131206/- during the year to Subsidiaries (Hamirpur Bypass Pvt Ltd).
- (b) In our opinion, the investment made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided during the year are primacies not prejudicial to the Company's interest.
- (c) In respect of loans and advances granted by the Company, there are no overdue amounts remaining outstanding as at the balance sheet date.
- (d) In respect of loans and advances granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and repayment or receipts are regular.
- (e) There are no loans granted by the company which has filled due during the year and has been renewed and extended. Hence, reporting under clause 3(iii)(e) is not applicable.
- (f) The Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.
- (iv) The Companies has complied with the provisions of sections 185 and 186 of the Companies Act in respect of loans, investments, guarantees, and security provided, as applicable.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits. Therefore, the reporting of clause 3(v) of the Order is not applicable to the Company.
- (vi) The maintenance of cost records has not been specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the order is not applicable to the company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employees 'State Insurance, Income-tax, Sales-tax, Service tax, duty of Customs, duty of Excise, value added tax and Cess and any other statutory dues to appropriate authority have generally been regularly deposited during the year by the Company. According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employee's State Insurance, Income-tax, Sales-tax, Service tax, Duty of Customs, Duty of Excise, Value Added Tax and Cess and other statutory dues were in arrears, as at March 31, 2024 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and the records of the Company examined by us, as at March 31, 2024, there are no dues of Goods and Service Tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.
- There are no statutory dues referred to in sub clause (a) above which have not been deposited as on 31stMarch 2024, on account of disputes.
- (viii) According to the information and explanations given to us and the records of the

Company examined by us, as at March 31, 2024, there were no such transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

- (ix)(a) The Company has not default in repayment of loans or other borrowings or in the payment of interest there on to any lender.
 - (b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
 - (c) The term loans were applied for the purpose for which the loans were obtained.
 - (d) On an overall examination of the financial statements of the company, funds raised on short term basis have, prima facie, have not been used during the year for long term purposes by the Company.
 - (e) On an overall examination of the financial statements of the Company, the Company has taken Inter Corporate Deposit from holding company on account of or to meet the obligation so fits subsidiaries.
- (x) (a) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
 - (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- (xi)(a) No fraud by the Company and on the company has been noticed or reported during the year.
 - (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
 - (c) As informed, the Company has not received any whistle blower complaints during the year and up to the date of this report.
- (xii) The company is not a Nidhi company, therefore the provisions of paragraph 3(xii) of the order is not applicable.
- (xiii) In our opinion, the Company is in compliance with section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) In our opinion and based on our examination, the Company does not have an internal audit system and is not required to have an internal audit system as per the provisions of the Companies Act 2013.
- (xv) Company has not entered into any non-cash transaction with directors or person connected with him and therefore the provisions of section 192 of the Companies

Act' 2013 are not applicable to the Company.

- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) & (b) of the Order is not applicable.
- (b) In our opinion, there is no core investment company with in the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(c)&(d) of the Order is not applicable.
- (xv) The Company has not incurred a n y c a s h losses during the financial year covered by our audit and immediately preceding financial year.
- (xvi) There has been no resignation of the statutory auditors of the Company during the year.
- (xvii) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompany in the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xviii) The provision of Sec 135 of Companies Act 2013 is applicable to the company; accordingly CSR activities are done by company as per law during the year.
- (xix) There is no consolidation of financial statements; accordingly reporting under clause 3(xxi) is not applicable.

FOR MOHIT BHARTI & ASSOCIATES
CHARTERED ACCOUNTSANTS

CA MOHIT BHARTI
Partner
M.NO. 506054

ANNEXURE "A"--TO THE INDEPENDENT AUDITORS REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of ('the Company') as of 31-March-2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31-March-2024.

For MOHIT BHARTI & ASSOCIATES.
CHARTERED ACCOUNTANTS
Firm Registration No. 020773N

CA.MOHIT BHARTI
M.No.506054
Place: SIRSA
Date:
UDIN:-

ANNEXURE “B” – TO THE INDEPENDENT AUDITORS REPORT

(Referred to in paragraph 2 under ‘Report on other Legal and Regulatory Requirements’ section of our report on even date)

- 1 As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.
- 2 According to the information and explanations given to us, we are of the opinion that the terms and condition thereof are not prima facie prejudicial to the interest of the company.
- 3 In our opinion and according to the information and explanations given to us, the Company has complied with the provision of section 73 to 76 of the Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014 with regard to the deposits accepted from the public.
- 4 To the best of our knowledge and as explained, the maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to the company.
- 5 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III.

Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under

Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products beings old is transferred to our customer and when the rear no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable significant reversal will not occur. Un billed revenue represents earnings on on-

going fixed price and time and material contracts over and above the amounts invoiced to customers.

Other revenues

Income from interest is being accounted for on time proportion basis taking in to account the amount outstanding and the applicable rate of interest. In other revenue proportionate grant to wards depreciation has been recognized in profit and loss account. The grant has been received for purchase/construction of capital asset.

Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves. Current tax is measured at the amount expected to be paid to (recovered from) the tax action authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect to MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an out flow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an out flow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of out flow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period. Diluted earnings per share not required to calculate as the company is small company.

Audit Trail.

Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Goodwill and Other Intangible Assets

In tangible assets purchased are initially measured at cost. The cost of an intangible asset comprises its purchase price including duties and taxes and any costs directly attributable to making the asset ready for their intended use the useful lives of intangible assets are assessed as either finite or in definite. Finite-life intangible assets are amortized on a straight-line basis over the period of their estimated useful lives. The company has not owned any intangible assets as on 31st March, 2024

PROPERTY, PLANT AND EQUIPMENT-

The company holds plant and machinery, along with other assets, and has accurately reflected them in the books.

RELATED PARTY TRANSACTION:-

It is noteworthy that the company has demonstrated commendable adherence to all regulatory frameworks and internal governance rules throughout the fiscal year. The meticulous observance of these guidelines is indicative of the company's commitment to sound financial practices. Our audit has confirmed that the company has followed established protocols in related party transactions, emphasizing fairness and ensuring no financial loss during the specified period. This robust compliance approach not only mitigates risks but also enhances the credibility of the company in the eyes of stakeholders and regulatory bodies. All related parties transaction details are as under:-

| <u>Transactions During the Financial Year:</u> | | |
|--|---------------|-----------------------|
| Particulars | Amount | Remarks |
| Hamirpur Bye Pass Pvt Ltd | 909450823.13 | Sales Transactions |
| Jandu Niraj JV | 787904038.00 | Sale Transactions |
| Jandu Maan JV MP | 1162517926.27 | Sale Transactions |
| Jandu Ram Kumar JV | 188025161.9 | Sale Transactions |
| RSBIPL- Jandu JV | 61321789.79 | Sale Transactions |
| Jandu Maan JV TP | 117831251.9 | Sale Transactions |
| Ram Kumar Jandu JV | 28762372.89 | Sale Transactions |
| SBIPL JCIPL JV | 1304888.00 | Sale Transactions |
| Jandu Maan JV MP | 157654320.00 | Purchase Transactions |
| RSBIPL- Jandu JV | 145243500.00 | Purchase Transactions |
| Ram Kumar Jandu JV | 127654543.00 | Purchase Transactions |
| Jandu Maan JV TP | 87654300.00 | Purchase Transactions |

| <u>Key Management Personnel /Related Parties Compensation</u> | | |
|---|-------------|---|
| Particulars | Amount | Remarks |
| Hari Niwas | 18000000.00 | Director Remuneration |
| Kuldeep Kumar | 10200000.00 | Director Remuneration |
| Mohit Jandu | 10200000.00 | Director Remuneration |
| Hari Niwas | 1350000.00 | Rent to Director |
| Savitri Devi | 1600000.00 | Rent to Director Wife |
| Priya | 1650000.00 | Rent to Director Wife |
| Monika | 1825000.00 | Professional Fees Paid to Director Wife |

- 7) a.) According to the information and explanations given to us, the Company is generally regular in depositing with the appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, GST and any other statutory dues. There are no arrears as at 31st March, 2024 for a period of more than six months from the date they become payable.
- b.) According to the information and explanations given to us, no undisputed amounts payable in respect of Income tax, GST were in arrears, as at 31-March-2024 for a period of more than six months from the date they became payable.
- c.) There is no amount payable towards investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made thereunder. Hence clause 3(vii) (c) of the Companies (Auditor's Report) Order, 2015 is not applicable to the company.
- 8) The company has not raised moneys by way of initial public offer or further public offer (including debt instrument) and term loans and hence reporting under clause (ix) of the CARO Order is not Applicable.
- 9) Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of our audit that causes the financial statements to be materially misstated.
- 10) The Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act

- 11) The company is not a Nidhi Company hence this clause is not applicable.
- 12) Based upon the audit procedures performed and according to the information and explanations given to us, All transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.
- 13) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- 14) In our opinion and according to the information and explanation given to us, during the year the company has not entered into any non-cash transactions with directors or persons connected with him.

For MOHIT BHARTI & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 020773N

CA.MOHIT BHARTI
M.No.506054
Place: SIRSA
Date:
UDIN:-

JANDU CONSTRUCTION INDIA PVT LTD
SIRSA
CIN:-

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

NOTE 1 : COMPANY INFORMATION

Jandu Constitution India Pvt Ltd is a government civil contractor with extensive experience in the field. Having operated for many years, the company has established itself as a reliable and reputable entity in civil construction. As a running concern, Jandu Constitution India Pvt Ltd continues to demonstrate effective growth. Their success and stability consistent performance and ability to meet industry benchmarks annually highlight their ongoing

NOTE 2 : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation and Measurement

2.1 Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act (to the extent notified).

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous on the estimation and judgments based on historical experience and other factors, including expectations of future events that are are recognised prospectively.

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III

2.4 Rounding off

Rounding off has been made up to nearest hundreds.

2.5 Preliminary Expenses

As 1/5 of the preliminary expenditure is debited to the Statement of the Profit and Loss Account according to the Companies Act. And balance amount shown in the Current Assets as Preliminary Expenses W/off.

2.6 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under

a Property, Plant and Equipment

Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the cost of carrying amount or recognized as separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

FOR MOHIT BHARTI & ASSOC For & On Behalf of Board of Directors
Chartered Accountants JANDU CONSTRUCTION INDIA PVT LTD

| | | |
|---------------|--------------|-------------|
| | HARI NIWAS | |
| | (Director) | |
| | DIN:- | |
| MOHIT BHARTI | | |
| PARTNER | | |
| M.N. 506054 | | |
| FRN:- 020773N | | |
| UDIN:- | KULDEEP KUMR | MOHIT JANDU |
| Place: SIRSA | (Director) | (Director) |
| DATE:- | DIN:- | DIN:- |

JANDU CONSTRUCTION INDIA PVT LTD
SIRSA
CIN:-

Depreciation is calculated on pro rata basis on WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated.

The useful life of major components of Property, Plant and Equipment is as follows

| PPE | Useful Life (Years) |
|-------------------------|-----------------------|
| COMPUTER AND LAPTOPS | 3 |
| JCB AND CRANES | 15 |
| PLANT AND MACHINERY | 12 |
| VEHICLE | 8 |
| BIKE AND SCOOTERS | 10 |
| OFFICE EQUIPMENTS | 10 |
| OTHER PLANT AND MACHINE | 9 |

Accelerated Depreciation is charged in case of assets forming part of a restructuring project basis planned remaining useful life of assets

Leasehold improvements are depreciated on a straight line basis over the useful life of the asset or the lease period, whichever is lower.

Capital work-in-progress comprises of property, plant and equipment that are not ready for their intended use at the end of reporting

Temporarily suspended projects do not include those projects where temporary suspension is a necessary part of the process of getting

b **Goodwill and Other Intangible Assets**

Intangible assets purchased are initially measured at cost.

The cost of an intangible asset comprises its purchase price including duties and taxes and any costs directly attributable to making the asset ready for their intended use

The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortised on a straight-line basis over the period of their estimated useful lives.

The company has not owned any intangible asset as on 31st March 2024

c **Revenue Recognition**

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and above the amounts invoiced to

d **Other revenues**

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest. In other revenue proportionate grant towards depreciation has been recognized in profit and loss account. The grant has been received for purchase/ construction of capital asset.

e **Income Taxes**

Income tax expense comprises current tax (ie. amount of tax for the period determined in accordance with the income tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternative Tax ("MAT") under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

FOR MOHIT BHARTI & ASSOC For & On Behalf of Board of Directors
Chartered Accountants JANDU CONSTRUCTION INDIA PVT LTD

HARI NIWAS

MOHIT BHARTI
PARTNER
M.N. 506054
FRN - 020773N
UDIN -
Place SIRSA
DATE -

(Director)
DIN -

KULDEEP KUMR MOHIT JANDU
(Director) (Director)
DIN - DIN -

JANDU CONSTRUCTION INDIA PVT LTD

SIRSA

CIN:-

1 Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

g Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share not required to calculate as the company is small company.

h Related Party Discloser

The Company has entered into transactions with related parties as defined by [applicable accounting standards, e.g. AS 18 in India, IFRS 24, etc.]. The details of these transactions are as follows:

| <u>Name of Related Party</u> | | |
|------------------------------|-------------------------|--------------------------|
| Particulars | Constitutional Identity | Remarks |
| Hamirpur Bypass Pvt. Ltd | Special Purpose Veh | 100% Subsidiary Company |
| Jandu Niraj JV | Association of Persons | 75% Share Holding in AOP |
| Jandu Maan JV | Association of Persons | 60% Share Holding in AOP |
| SBIPL JCIPL JV | Association of Persons | 49% Share Holding in AOP |

| <u>Transactions During the Financial Year:</u> | | |
|--|---------------|-----------------------|
| Particulars | Amount | Remarks |
| Hamirpur Bye Pass Pvt Ltd | 909450823.13 | Sales Transactions |
| Jandu Niraj JV | 787904038.00 | Sale Transactions |
| Jandu Maan JV MP | 1162517926.27 | Sale Transactions |
| Jandu Ram Kumar JV | 188025161.9 | Sale Transactions |
| RSBIPL- Jandu JV | 61321789.79 | Sale Transactions |
| Jandu Maan JV TP | 117831251.9 | Sale Transactions |
| Ram Kumar Jandu JV | 28762372.89 | Sale Transactions |
| SBIPL JCIPL JV | 1304888.00 | Sale Transactions |
| Jandu Maan JV MP | 157654320.00 | Purchase Transactions |
| RSBIPL- Jandu JV | 145243500.00 | Purchase Transactions |
| Ram Kumar Jandu JV | 127654543.00 | Purchase Transactions |
| Jandu Maan JV TP | 87654300.00 | Purchase Transactions |

Outstanding Balances:

| Particulars | Amount | Remarks |
|---------------------------|--------------|---|
| Hamirpur Bye Pass Pvt Ltd | 3885985.05 | Sundry Creditors |
| Hamirpur Bye Pass Pvt Ltd | 40131206.00 | Advance |
| Jandu Maan JV MP | 71628195.01 | Sundry Creditors |
| Jandu Niraj JV | 270453128.42 | Sundry Debtors |
| Jandu Maan TP | 47215167.99 | Sundry Creditors (relation to Director) |
| Jandu Ram Kumar JV | 97082326 | Sundry Debtors (relation to Director) |
| Ram Kumar Jandu JV | 103125410.7 | Sundry Creditors (relation to Director) |
| RSBIPL Jandu JV | 69050620.73 | Sundry Creditors (relation to Director) |
| SBIPL JCIPL JV | 9282.00 | Sundry Debtors |

| <u>Key Management Personnel /Related Parties Compensation</u> | | |
|---|------------|---|
| Particulars | Amount | Remarks |
| Hari Niwas | 1800000.00 | Director Remuneration |
| Kuldeep Kumar | 1020000.00 | Director Remuneration |
| Mohit Jandu | 1020000.00 | Director Remuneration |
| Hari Niwas | 1350000.00 | Rent to Director |
| Savitri Devi | 1600000.00 | Rent to Director Wife |
| Priya | 1650000.00 | Rent to Director Wife |
| Monika | 1825000.00 | Professional Fees Paid to Director Wife |

Compliance:

ensuring

transparency and fairness in
reporting

FOR MOHIT BHARTI & ASSOC For & On Behalf of Board of Directors
Chartered Accountants JANDU CONSTRUCTION INDIA PVT LTD

MOHIT BHARTI
PARTNER
M N 506054
FRN - 020773N
UDIN:-
Place: SIRSA
DATE:-

HARI NIWAS
(Director)
DIN -

KULDEEP KUMR MOHIT JANDU
(Director) (Director)
DIN:- DIN:-

JANDU CONSTRUCTION INDIA PVT LTD
SIRSA
CIN:-

i **Valuation of Closing Stock**
The Company uses the Cost Method for stock valuation during the current year and previous years, in line with Accounting Standard (AS) 2: Valuation of Inventories. Costs included are purchase price, import duties, other taxes (excluding those recoverable), transport, handling, and other costs directly attributable to the acquisition of finished goods, materials, and services, with trade discounts and rebates deducted. Costs of conversion include direct labor and systematic allocation of fixed and variable production overheads based on normal capacity and actual production levels, respectively. Other costs incurred in bringing inventories to their present location and condition are included, excluding abnormal wastage, storage costs (unless necessary in the production process), and selling costs. The cost of inventories is assigned using the First-In, First-Out (FIFO) method or Weighted Average Cost method, as appropriate. The accounting policies adopted in measuring inventories, including the cost formula used, have been consistently applied during the year and previous years.

i **Investment in Subsidiary Company-**
For the financial year 2022-2023, the Company invested 100% of the share capital in Hamirpur Bypass Private Limited, which is a Special Purpose Vehicle (SPV). According to AS 27, this SPV is considered a joint venture or an associate if it meets the criteria for such classification. As a result, the Company consolidates the financial results of Hamirpur Bypass Private Limited using the proportionate consolidation method or equity method, as applicable, reflecting its share in the SPV's assets, liabilities, income, and expenses. Additionally, during the financial year 2023-2024, JCIPL has conducted transactions, including sales and purchases, with Hamirpur Bypass Private Limited at arm's length prices, ensuring compliance requirements for transaction transparency and fair value reporting.

FOR MOHIT BHARTI & ASSOC For & On Behalf of Board of Directors
Chartered Accountants JANDU CONSTRUCTION INDIA PVT LTD

| | | |
|---------------|--------------|-------------|
| | HARI NIWAS | |
| | (Director) | |
| MOHIT BHARTI | DIN:- | |
| PARTNER | | |
| M N 506054 | | |
| FRN:- 020773N | | |
| UDIN:- | KULDEEP KUMR | MOHIT JANDU |
| Place: SIRSA | (Director) | (Director) |
| DATE:- | DIN:- | DIN:- |

JANDU CONSTRUCTION INDIA PRIVATE LIMITED
Balance Sheet as at 31st March, 2024

(Amount in Rs.)

| Particulars | Note No | As at 31st March 2024 | As at 31st March 2023 |
|--|---------|--------------------------|--------------------------|
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholders Funds | | | |
| (a) Share Capital | 1 | 584755300.00 | 584755300.00 |
| (b) Reserves and Surplus | 2 | 1568583303.19 | 746301965.13 |
| (2) Share Application Money Pending Allotment | | -- | -- |
| (3) Non-current liabilities | | | |
| (a) Secured Loans | 3 | 670829440.46 | 516492492.24 |
| b Term Loan and MOB TL | 4 | 35285496.25 | 254523164.82 |
| c Unsecured Loan from Director's (Quasi) | 5 | 2155000.00 | 2155000.00 |
| d other long term Liabilities | 6 | 156184166.61 | |
| (4) Current liabilities | | | |
| (a) Short-Term Borrowings | 7 | 212829494.56 | 495448274.31 |
| (b) Trade Payables | 8 | 378339049.42 | 252904075.29 |
| (c) Other Current Liabilities | 9 | 1863995561.90 | 558346822.92 |
| (d) Short-Term Provisions | 10 | 242450309.38 | 239437512.43 |
| Total Equity and Liabilities | | 5715407121.77 | 3650364607.14 |
| II. ASSETS | | | |
| (1) Non-current assets | | | |
| (a) Fixed Assets | | | |
| (i) Tangible Assets | 11 | 1360453586.14 | 614964707.18 |
| (ii) Capital Assets | | 193448368.00 | 177348368.00 |
| (b) Non Current Investment | 12 | 615267222.93 | 4632275.89 |
| (c) Long-term Loans and Advances | | -- | -- |
| (d) Deferred Tax Assets (Net) | | 11,581,000.00 | -- |
| (2) Current assets | | | |
| (a) Inventories | 13 | 220975000.00 | 135685000.00 |
| (b) Trade Receivables | 14 | 650264905.98 | 1261527243.08 |
| (c) Cash and Bank Balances | 15 | 1698306616.83 | 526588603.81 |
| (d) Short-term Loans and Advances | 16 | 965110421.89 | 929618409.18 |
| (e) Other Current Assets | | | |
| Total Assets | | 5715407121.77 | 3650364607.14 |

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

(HARI NIWAS)

Director

DIN:03045343

MOHIT BHARTI

Partner

M.No.506054

PLACE : SIRSA

Date : 8th July, 2024

UDIN:

Kuldeep Kumar

Director

DIN:09413705

Mohit Jandu

Director

DIN:09413626

JANDU CONSTRUCTION INDIA PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31st March, 2024

| Particulars | Note No | For the year ended 31st March 2024 | For the year ended 31st March 2023 |
|--|---------|---------------------------------------|---------------------------------------|
| (I) Revenue from Operations (Gross) | 17 | 8732939709.24 | 5144313536.51 |
| (II) Other Income | 18 | 66287533.23 | 41530601.40 |
| (III) Total Revenue (I+II) | | 8799227242.47 | 5185844137.91 |
| (IV) Expenses: | | | |
| Cost of Materials Purchased | | -- | -- |
| Changes in Inventories of Finished Goods, WIP an | 19 | 6095310984.89 | 3751191520.27 |
| Employee Benefits Expense | 20 | 387841935.38 | 182339748.22 |
| Finance Costs | 21 | 208851830.44 | 163474574.78 |
| Depreciation and Amortization Expense | | 237525575.14 | 139673082.33 |
| Other Expenses | | -- | -- |
| Office & Administration Expenses | 22 | 665752403.35 | 367163608.71 |
| Selling and Distribution Expenses | | -- | -- |
| Miscellaneous Expenses | | | |
| Total Expenses | | 7595282729.20 | 4603842534.31 |
| (V) Profit before Tax (III-IV) | | 1203944513.27 | 582001603.60 |
| (VI) Tax Expense: | | | |
| (1) Current Year Income Tax | | 385262244.25 | 182063184.64 |
| (2) Deferred Tax | | (11,581,000.00) | |
| (3) Mat Credit | | -- | -- |
| (VII) Profit for the Year (V-VI) | | 830263269.02 | 399938418.96 |
| (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

(HARI NIWAS)

Director

DIN:03045343

MOHIT BHARTI

Partner

M.No.506054

PLACE : SIRSA

Date: 19th July, 2023

UDIN: 23506054BGXPEQ8531

Kuldeep Kumar

Director

DIN:09413705

Mohit Jandu

Director

DIN:09413626

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 2024 | As at 31st March 2023 |
|--|--|--------------------------|
| NOTE-1 | | |
| SHARE CAPITAL | | |
| (a) AUTHORISED SHARE CAPITAL | | |
| 600000000 Equity Shares of Rs. 10 / Each | 600,000,000.00 | 600,000,000.00 |
| (b) ISSUED, SUBSCRIBED AND PAID UP CAPITAL | | |
| Equity Shares of Rs. 10 / Each | 584,755,300.00 | 584,755,300.00 |
| | <u>584,755,300.00</u> | <u>584,755,300.00</u> |
| (c) RECONCILIATION OF THE NUMBER OF SHARES | | |
| Shares outstanding at the beginning of the year | - | - |
| Shares issued during the year | | |
| Shares outstanding at the end of the year | <u>-</u> | <u>-</u> |
| (e) Aggregate number of bonus shares issued, share issued for | NIL | NIL |
| (f) Terms/Rights attached to Equity Shares | | |
| 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 31,2024 | % of share held |
| | No. of share as at March 31,2023 | % of share held |
| Hari Niwas S/o Chhabil Dass | 17852372.00 | 30.53 |
| Savitri Devi W/o Hari Niwas | 9152092.00 | 15.65 |
| Kuldeep S/o Hari Niwas | 12193749.00 | 20.85 |
| Mohit S/o Sh. Hari Niwas | 11544379.00 | 19.74 |
| Priya W/o Kuldeep | 7732938.00 | 13.22 |
| | <u>58475530.00</u> | <u>58475530.00</u> |
| NOTE-2 | | |
| RESERVES AND SURPLUS | | |
| (a) SHARE PREMIUM | | |
| As per last account | | |
| Balance as per the last financial statements | - | - |
| Addition during the year | | |
| Closing Balance | <u>-</u> | <u>-</u> |
| (b) SURPLUS-PROFIT AND LOSS ACCOUNT | | |
| Profit Brought Forward | 746,301,965.13 | 423,444,542.28 |
| Add:-Profit After tax for the year | 830,263,269.02 | 582,001,603.60 |
| Add:- Subsidiary Company Profit | - | - |
| Add:- Agricultural Income | 200,000.00 | - |
| Add:- Profit From JV | 4,486,929.04 | 2,919,003.89 |
| | <u>1,581,252,163.19</u> | <u>1,008,365,149.77</u> |
| Bonus Share Issue during this Year | - | 80,000,000.00 |
| Previous Year Tax | 2,668,860.00 | - |
| Current Year Income Tax | - | 182,063,184.64 |
| Deferred Tax | - | - |
| CSR | 10,000,000.00 | - |
| Net Surplus in the Statement of Profit and Loss | <u>1,568,583,303.19</u> | <u>746,301,965.13</u> |
| Total Reserves and Surplus | <u>1,568,583,303.19</u> | <u>746,301,965.13</u> |

JANDU CONSTRUCTION INDIA PRIVATE LIMITED

NOTE-3

(A) Secured Loan

| | | |
|---------------------|----------------|----------------|
| Bank Secured Loan | 511,398,326.73 | 407,143,432.24 |
| NBFC's Secured Loan | 159,431,113.73 | 109,349,060.00 |
| | <hr/> | <hr/> |
| | 670,829,440.46 | 516,492,492.24 |

NOTE-4

(C) Term Loan

| | | |
|-------------------------|---------------|----------------|
| HDFC Bank UBS Term Loan | - | 163,614,073.90 |
| Kotak Bank WCTL | 35,285,496.25 | 90,909,090.92 |
| | <hr/> | <hr/> |
| | 35,285,496.25 | 254,523,164.82 |

NOTE-5

LONG TERM BORROWINGS

| | | |
|--|--------------|--------------|
| Unsecured Loan from Hari Niwas Ji as Quasi | 2,155,000.00 | 2,155,000.00 |
| | <hr/> | <hr/> |
| | 2,155,000.00 | 2,155,000.00 |

Note-6

Other long term Liabilities

| | | |
|-----------------|----------------|-------|
| Retention Money | 156,184,166.61 | - |
| | <hr/> | <hr/> |
| | 156,184,166.61 | |

NOTE-7

SHORT TERM BORROWINGS

| | | |
|-----------------------------|----------------|----------------|
| HDFC Bank | 107,505,680.02 | 141,148,118.60 |
| Kotak Mahindra Bank | 26,968,070.04 | 52,738,872.51 |
| AU Small Finance Bank | 28,798,728.02 | 47,633,526.75 |
| Axis Bank | - | 67,307,809.82 |
| CSB Bank | - | 8,697,545.52 |
| Indusind Bank | - | 48,939,419.03 |
| Yes Bank | 15,154,075.50 | 11,053,300.87 |
| Federal Bank Ltd | - | 543,656.76 |
| ICICI Bank | 34,402,940.98 | 7,222,030.45 |
| Credit Card (HDFC BANK LTD) | - | 163,994.00 |
| Kotak Bank WCDL | - | 10,000,000.00 |
| Bandhan Bank WCDL | - | 30,000,000.00 |
| ICICI Bank WCDL | - | 40,000,000.00 |
| CSB Bank WCDL | - | 30,000,000.00 |
| | <hr/> | <hr/> |
| | 212,829,494.56 | 495,448,274.31 |

NOTE-8

Sundry Trades Creditors

| | |
|----------------|----------------|
| 378,339,049.42 | 252,904,075.29 |
| <hr/> | <hr/> |
| 378,339,049.42 | 252,904,075.29 |

NOTE-9 Other Liabilities

| | | |
|--|------------------|----------------|
| Sundry Creditors & Other Payables | 654,624,868.34 | 312,316,498.20 |
| LC & BD Payables (Including TREDS-RXIL) | 453,646,046.00 | 246,030,324.72 |
| Current maturities of long term debt | 755,724,647.56 | |
| | <hr/> | <hr/> |
| | 1,863,995,561.90 | 558,346,822.92 |

NOTE-10

Short-term provisions

| | | |
|--------------------------------|----------------|----------------|
| TDS Payable | 26,586,287.24 | 29,740,811.19 |
| GST Payables | 8,285,367.94 | 152,768,235.27 |
| HBPL Mobilisation Advance | 71,428,571.00 | - |
| Swami Samarth Pkg-5 Advance | 24,062,500.00 | |
| Provision for Current Year Tax | 112,087,583.20 | 56,928,465.97 |
| | <hr/> | <hr/> |
| | 242,450,309.38 | 239,437,512.43 |

JANDU CONSTRUCTION INDIA PRIVATE LIMITED

NOTE-12

Non Current Assets

| | | |
|----------------------------|-----------------------|---------------------|
| Investment in Subsidiaries | 327,167,222.93 | 4,632,275.89 |
| FDR under lien | 288,100,000.00 | |
| | 615,267,222.93 | 4,632,275.89 |

NOTE-13

Inventories

| | | |
|-------------|-----------------------|-----------------------|
| Inventories | 220,975,000.00 | 135,685,000.00 |
| | 220,975,000.00 | 135,685,000.00 |

NOTE-14

Sundry Trade Debtors & Deptt Debtors

| | | |
|-------------------------------------|-----------------------|-------------------------|
| Trade Debtors & Advance to Supplier | 205,687,908.39 | 124,658,605.17 |
| Deptt Debtors | 444,576,997.59 | 1,136,868,637.91 |
| | 650,264,905.98 | 1,261,527,243.08 |

NOTE-15

Cash and Bank Balances

| | | |
|--|-------------------------|-----------------------|
| Cash in hand | 4,676,175.27 | 2,148,844.47 |
| Balance With Scheduled Banks | 694,331,441.56 | 49,009,661.30 |
| FDR's With Banks | 999,299,000.00 | 475,430,098.04 |
| Total Cash and Cash Equivalents | 1,698,306,616.83 | 526,588,603.81 |

NOTE-16

Advance Recoverable in Cash or in kind

| | | |
|---|-----------------------|-----------------------|
| FDR's | 746,275,055.44 | 765,072,115.13 |
| Security and Earnest Money | 213,835,366.45 | 164,546,294.05 |
| Advance for CSR | 5,000,000.00 | - |
| Total -Short Term Loans and Advances | 965,110,421.89 | 929,618,409.18 |

Contingent Liabilities

Bank Guarantee Issued Against Project:

| | | |
|-------------------------------------|-------------------------|-------------------------|
| HDFC Bank | 364,319,469.00 | 290,186,650.00 |
| Yes Bank | 183,428,200.00 | 60,872,865.00 |
| Indusind Bank | 327,854,800.00 | 283,987,600.00 |
| AU Small Finance Bank Limited | 498,992,640.00 | 307,134,640.00 |
| Axis Bank | 351,324,700.00 | 273,570,000.00 |
| CSB Bank | - | 87,734,400.00 |
| Kotak Mahindra Bank | 61,200,000.00 | - |
| BANDHAN BANK | 112,550,000.00 | 112,550,000.00 |
| ICICI BANK | 314,562,765.00 | 138,785,084.00 |
| Federal Bank | 46,200,000.00 | - |
| INSURANCE BONDS | 322,000,000.00 | - |
| Total Contigent Liabilities: | 2,582,432,574.00 | 1,554,821,239.00 |

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 2024 | Year Ended 31st March 2023 |
|---|-------------------------------|-------------------------------|
| NOTE-17 | | |
| Revenue from Operations | | |
| Sales from Operations | 8732939709.24 | 5,144,313,536.51 |
| Total | 8732939709.24 | 5,144,313,536.51 |
| NOTE-18 | | |
| FDR's Interest | 61,989,017.23 | 41,530,601.40 |
| Redeme Loyalty Point | 4,298,516.00 | |
| Total | 66,287,533.23 | 41,530,601.40 |
| NOTE-19 | | |
| Changes in Inventories of Finished Goods, Work in Progress, Stock-in-Trade and Scrap | | |
| Opening Stock | 135,685,000.00 | 156,589,000.00 |
| Direct Cost Exps | 5,869,840,314.06 | 3,698,725,926.82 |
| Closing Stock | 220,975,000.00 | 135,685,000.00 |
| Freight Expenses | 310,760,670.83 | 31,561,593.45 |
| Total (Increase)/Decrease in Stock | 6,095,310,984.89 | 3,751,191,520.27 |
| NOTE-20 | | |
| Employee Benefits Expenses | | |
| Salary | 387,841,935.38 | 182,951,334.22 |
| Total | 387841935.38 | 182,951,334.22 |
| NOTE-21 | | |
| Finance Cost | | |
| Bank Interest CC Limit | 29,668,067.00 | 114,463,399.40 |
| Interest on Loan | 105,853,426.67 | |
| RXIL BD Interest | 26,169,334.10 | |
| Bank Charges | 46,279,151.70 | 49,011,175.38 |
| RXIL BD Charges | 881,850.97 | |
| Total | 208,851,830.44 | 163,474,574.78 |
| NOTE-22 | | |
| Office & Administration Expenses | | |
| Rent | 253,026,880.89 | 183,592,521.72 |
| Fees & Subscriptions | 364,642.08 | 31,808.26 |
| Repair & Vehicle Running Exp. | 29,722,562.82 | 15,693,058.71 |
| Electricity Exp. | 29,106,199.22 | 5,605,073.22 |
| Insurance Exp. | 42,603,832.96 | 20,459,330.08 |
| Tender Exp. | 2,674,462.33 | 1,495,484.92 |
| Professional & Security Fees | 71,629,391.01 | 30,775,487.98 |
| Road Tax | 21,801,497.88 | 8,353,975.45 |
| General Exps | 15,883,457.06 | 7,609,848.79 |
| Travelling Exps | 25,027,816.53 | 12,913,438.19 |
| GST | 53,448,583.90 | 57,027,690.00 |
| Audit and Legal Fees | 950,000.00 | 850,000.00 |
| Staff Welfare Exps | 61,271,072.27 | 14,293,439.18 |
| Stationery Exps | 6,984,699.00 | 1,442,707.36 |
| Telephone Exps | 874,223.16 | 131,839.85 |
| Directors Remuneration | 38,400,000.00 | 4,200,000.00 |
| Testing Exps. | 10,008,562.50 | 2,066,910.00 |
| Software Exps | 833,599.76 | |
| Advertisement Exps | 149,537.97 | |
| Pollution Exps | 811,511.80 | |
| Packing & Forwarding Exps | 170,461.21 | |
| Preliminary Exps. W/o | 9,409.00 | 9,409.00 |
| Total | 665,752,403.35 | 366,552,022.71 |

JANDU Construction India Private Limited
Sundry Creditors & Others Payable

| Particulars | Amount |
|---------------------------------|-----------------------|
| Salary Payable | 45,649,713.00 |
| Labour Payable | 138,673,818.74 |
| Credit Card | (563,400.56) |
| Hamirpur Bypass Private Limited | 3,885,985.05 |
| Sub Cont. | 466,978,752.11 |
| Total | 654,624,868.34 |
| | |

Sub Cont.

| | |
|---|----------------|
| AJAY SINGH CHHABA | 2,707,994.00 |
| Barwali Construction Company (Godara) PKG -5 | 758,357.00 |
| Devrath Construction Company | 1,408,051.00 |
| Dheeraj Builders | 17,217.80 |
| DHEERAJ BUILDERS HAMIPUR | 13,553,454.80 |
| DHEERAJ BUILDERS HP | 940,879.00 |
| Dipankar Dey- Silchar | 782,834.00 |
| Gayatri Infra | 2,243,067.00 |
| Geosys India Infrastructure limited Silcher | 4,477,814.00 |
| Geosys India Infrastructures Pvt. Ltd. | 9,577,282.00 |
| GK Infra | 1,064,010.00 |
| Harlal Earthwork Cont.- PKG 5 (Tds Diff) | 1,693,948.00 |
| Dhubri Project (Srirampur-Dhubri Section) Sub Cont | 71,628,195.01 |
| Manipur Project(Tamenglong-Mahur Section) Sub Cont | 47,215,167.99 |
| Maan Builders MP | 1,485,936.00 |
| MS CONSTRUCTION | 700,133.00 |
| MSC ROADS AND BRIDGES PVT. LTD. | 2,698,354.00 |
| NEERAJ DANGI CONSTRUCION LTD | 3,623,657.00 |
| Nilam Kumari-Dhubri | 1,275,184.00 |
| Om Construction | 1,723,740.00 |
| Pitar Kripa Construction | 3,876,818.00 |
| Punia Construction Company | 4,519,898.00 |
| RAHUL SO RAMESH GANDHI | 5,052,594.00 |
| Dhubri Project Sub Cont | 103,125,410.70 |
| Ramesh Gandhi | 1,906,542.00 |
| Rammeher & Co. | 1,170,340.00 |

| | |
|--|-----------------------|
| RIJWAN SUB CONT | 654,430.00 |
| RK Contractors-PKG-5 | 5,899,060.00 |
| Rk Infra | 3,509,750.00 |
| HP Hamirpur Project Sub Contract | 69,050,620.73 |
| SACHIN GANDHI | 4,601,822.00 |
| Sai and Sai Infra | 65,000.00 |
| Salasar Infrastructure-PKG-5 | 790,485.00 |
| Shama Enterprises-PKG-5 | 3,792,624.00 |
| Shashi Kant Govt. Contractor | 889,486.00 |
| SHREE NATH INFRA SOLUTIONS PVT. LTD. | 2,425,523.00 |
| SIHAG CONSTRUCTION | 2,320,000.00 |
| SK Construction(TDS DIFF) | 3,042,500.00 |
| SS STRUCTURES | 14,089,081.00 |
| SUBRATO BORMAN | 1,180,000.00 |
| Suraj Infra | 17,063,703.00 |
| Suresh Gandhi | 1,950,300.00 |
| Sushil Kumar Kaithal | 1,720,540.00 |
| Tara Chand Infralogistic Solutions Mp | 706,030.00 |
| Vision Infra Equipment Private Limited Assam | 15,632,949.46 |
| Vision Infra Equipment Solutions Ltd | 28,367,969.62 |
| <i>Total</i> | 466,978,752.11 |

JANDU CONSTRUCTION INDIA PVT LTD (2023-24)**Sundry Creditors**

1-Apr-23 to 31-Mar-24

| Particulars | Credit |
|--|---------------|
| Abhay Enterprise | 229,836.00 |
| ABHILASHA ENTERPRISES | 792,960.00 |
| Agarwal Trading Co | 54,600.00 |
| Aggcon Equipment International | 185,769.00 |
| Air & Industrial Equipments Co | 148,687.00 |
| AKSH Lights | 136,290.00 |
| ALLIED AUTO DISTRIBUTORS | 70,840.00 |
| Apex Cargo Carriers | 107,500.00 |
| Armaan Prefabricated Building System-SILCHAR | 247,210.00 |
| Ar Steel Trading | 10,465.00 |
| ARUN SOIL LAB PVT. LTD. | 72,469.00 |
| ASHA HYDRAULICS | 81,987.00 |
| ASSAM ELECTRIC & EQUIPMENT | 28,119.00 |
| ATS LOGISTICS | 342,323.00 |
| BAJAJ PRODUCTS | 4,258,801.00 |
| Bharat Diesel Injection | 75,946.00 |
| Bharat Motors (Assam) | 36,300.00 |
| Bharat Pvc Pipes | 129,615.00 |
| Bitumix INDIA LLP | 20,503,351.00 |
| BMR Equipment India Private Limited | 5,900.00 |
| B R BROTHERS | 551,352.00 |
| BRONZE AGE INTERNATIONAL | 159,000.00 |
| CEG Test House and Research Centre Pvt Ltd | 1,080,231.00 |
| CHHOTELAL SETH AND CO. | 514,000.00 |
| COMETS ENGINEERING SOLUTIONS- | 3,489,797.00 |
| Dev Enterprises | 82,314.00 |
| Dynamic Prestress (I) MP PVT LTD | 318,756.00 |
| Dynamic Prestress (I) Pvt. Ltd.(K.A.) | 1,223,306.00 |
| Frontier Commercial Vehicles Pvt Ltd | 18,518.00 |
| Frontier Trucks Private Limited | 46,500.00 |
| Gcube Consulting Engineers LLP | 115,062.00 |
| Gmmco Ltd MH | 91,506.00 |
| GURU Kirpa Scaff Pvt. Ltd. | 706,832.00 |
| HANTECH Engineering & Technology Pvt Ltd | 172,800.00 |
| HANUMAN AUTOMOBILES ENGINEERING WORKS | 133,927.00 |
| HANUMAN MACHINERY SUPPLIER | 890,890.00 |
| Hindustan Enterprises | 87,910.00 |
| HI TECH METAL AND TUBES | 176,106.00 |
| INDUSTRIAL ENGINEERS AND TRADERS | 15,930.00 |
| Industrial Sales Corporation | 195,791.00 |
| Investures Consulting Pvt Ltd | 802,660.00 |
| Jain Cargo Carrier | 77,210.00 |

| | |
|---|--------------|
| Jai Shree Radhe Shyam Enterprises(Prop Aditya Jain_ | 317,612.00 |
| Kalka Enterprises | 748,979.00 |
| KARAN TRADING COMPANY | 128,296.00 |
| Krishna Perforation & Iron Company | 49,808.00 |
| Krishna Petrotech & Oils Private Limited | 5,550,411.00 |
| Krishna Trading | 95,600.00 |
| Maa PADMAWATI TRADERS (Manipur) | 876,138.00 |
| MAA YOUSHODA EQUIPMENTS PVT LTD MNP | 18,054.00 |
| Mahalaxmi Sales Corporation | 409,814.00 |
| Mahaveer Transport Corporation | 86,700.00 |
| MALABAR AUTO IMPAX (UP) | 3,351.00 |
| MBOOK TECHNOLOGY PVT LTD(TDS DIFF) | 4,361,385.00 |
| Meenakshi Enterprises | 6,648,937.00 |
| MOD SCAFF PVT LTD | 1,884,403.00 |
| M/S T R Furnishing | 26,072.00 |
| MUNNA HARDWARES LLP | 175,000.00 |
| National Hardware & Tools Centre | 126,702.00 |
| NAVKAR METALS | 738,185.19 |
| NAVKAR METALS (MANIPUR) | 196,352.00 |
| New Guru Rakha Transport Co. | 836,726.00 |
| Nilofar Engineering Pvt Ltd | 1,418,957.69 |
| Omex Cargo Movers | 91,750.00 |
| Opender Kanwaljit Construction Solutions LLP | 1,200.00 |
| Padmawati Enterprises (Prop Dilip Kumar Binaykya) | 126,982.00 |
| Parasnath Motor (Prop Yash Binaykya) | 96,788.00 |
| PARMANAND GHANSHYAM DASS(Tds Diff) | 417,015.00 |
| PRAKASH ENTERPRISES | 295,520.00 |
| Premier Road Service Limited | 428,450.00 |
| Propel Industries Pvt. Ltd. | 6,008.00 |
| PS INDIA TRASPORT COMPANY | 285,640.00 |
| Rajdhani Automobiles | 228,235.00 |
| Rajdhani Automobiles (Assam) | 6,700.00 |
| Rajesh Enterprises | 120,374.00 |
| Saaksh Degitech Service Tripura | 141,724.00 |
| Sakshi Chem Sciences Pvt Ltd | 63,932.00 |
| Sapcon Steels Private Limited | 2,496,265.00 |
| SARDA SALES CORPORATION | 687,186.00 |
| Sensi Equipment LLP | 506,980.00 |
| SHALVI ENTERPRISES HR | 40,356.00 |
| SHILGAR LOGISTICS | 309,200.00 |
| SHIVA IMPEX | 909,911.00 |
| SHREE SHYAM ELECTRICAL | 69,915.00 |
| SHRI BALAJI ENTERPRISES | 117,748.00 |
| SHRI KANTH | 159,300.00 |
| Siddhant Machinery and Spares | 25,960.00 |
| SIGNVERSE INDIA | 1,004,817.00 |
| SILVERLINE TECHNO MANAGEMENT SERVICES | 37,019.00 |

| | |
|--|--------------|
| S R Infotech (Prop. Mahender Kumar Sethia) | 102,074.00 |
| STANDARD MOTORS | 36,074.00 |
| Steel Auto Industries | 1,089,114.00 |
| Subham Electricals | 319,140.00 |
| Swastika Scientific Instruments | 92,749.00 |
| Testing & CallibrationIndia Pvt Ltd (Tds Diff) | 512,428.00 |
| TITAN STEEL AND ENGINEERS | 54,811.00 |
| Unique Tar & Infra Solutions | 734,646.00 |
| UNITECH COUPLERS INDIA PVT. LTD. | 507,400.00 |
| Universal Power Products | 251,502.00 |
| URB Engineering Pvt Ltd(Tds Diff) | 236,000.00 |
| Virendra Textiles | 1,171,356.00 |
| Vista Chemtech Pvt Ltd | 435,845.00 |
| VISTA GRAPHICS | 34,833.00 |
| VMVCUBE INFOSYSTEM INDIA PVT LTD. | 23,092.00 |
| VS DISTRIBUTORS | 24,500.00 |
| Winstrol Petro Chemical Haryana | 205,360.41 |
| Yearn Construction India Pvt Ltd (YCIPL) | 0.52 |
| AADINATH INFRA | 4,428.00 |
| Ammann India Pvt Ltd(TDSDIFF) | 363,267.00 |
| APNA CEMENT STORE | 12,272.00 |
| APPLE CHEMIE INDIA PVT. LTD | 303,502.00 |
| ARORA MILL STORE | 352,607.00 |
| BALAJI ENTERPRISES | 252,803.00 |
| BHOLANATH HYDRAULIC AND GOLD STAR | 61,793.00 |
| CALCOM CEMENT INDIA LTD ASSAM 50038142 | 6,220,889.97 |
| Choudhary Freight Carrier | 55,440.00 |
| Civilmantra Infracon Private Limited | 1,057,978.00 |
| CIVITECH SERVICES PRIVATE LIMITED MH(Tds Diff) | 2,356,773.00 |
| Dalmia Cement (Bharat) Ltd-Kn 50033665 | 559,194.00 |
| Fleetguard Filters Pvt Ltd | 118,141.00 |
| Gauri Enterprises | 369,460.00 |
| Gawli Enterprises | 254,595.00 |
| Gayatri Real Projects | 264,462.00 |
| GLOBAL PROTECTION INDUSTRIES(TDS DIFF) | 2,021,954.00 |
| Great Eastern Carrie | 62,928.00 |
| Gulf Oil Lubricants India Limited | 22,267.00 |
| Guru Constructions MH | 405,967.00 |
| GURU TEG BAHADUR TRUCK(Tds Diff) | 23,799.00 |
| INFINITUDE INTERNATIONAL PVT. LTD. | 180,564.00 |
| JAI DEVA OIL COMPANY | 143,016.00 |
| KHANDELWAL GROUP PVT LTD | 29,108.00 |
| KYB CONMAT PVT LTD ASSAM | 16,969.00 |
| Leotronic Scales Pvt. Ltd. | 25,960.00 |
| MAHESH AUTO AGENCY | 183,344.00 |
| MANGALAM WIREON | 359,310.00 |
| METRO MOTORS PRIVATE LIMITED | 3,469,164.00 |

| | |
|--|--------------|
| MVIKAS TECHNOLOGIES PRIVATE LIMITED | 2,194,723.00 |
| ORIONE HYDRAULICS PVT. LTD | 194,983.00 |
| Piyush Logistics | 1,323,570.00 |
| Radha Doors (M M) | 189,144.00 |
| RAKFSH DEBANANTH | 27,430.34 |
| R KAIZEN Suppliers | 10,148.00 |
| ROADSTAR INFRATECH | 19,525.00 |
| RT FACILITIES MANAGEMENT SERVICES | 52,291.00 |
| Shree Karma Tools | 180,304.00 |
| SHRI HARI STONE CRUSHER | 205,131.00 |
| Shri Jagadamba Electricals | 992,524.00 |
| Star Cement Ltd.- Asam | 1,788,089.00 |
| Suchita Earthmoving Solutions | 150,135.00 |
| Swastik Agencies | 37,152.00 |
| Swastik Transport Corporation | 209,269.00 |
| Valvoline Cummins Private Limited(Tds Diff) | 915,850.00 |
| VIJAY SCALES & SONS | 173,708.00 |
| AUM KRIPA Enterprises | 177,380.00 |
| Bedrock Chem Infra LLP | 153,364.00 |
| AJAX SECURITY SERVICES | 450,741.00 |
| Ajit Kirana Stores | 660,469.00 |
| Ashok Sahni MP | 88,563.00 |
| BHASIN REAL ESTATE PVT LTD (Tds Diff 53920) | 710,480.00 |
| DIESEL INJECTION & ELECTRICALS JABALPUR | 38,368.00 |
| DINESH KUMAR CONT | 125,522.00 |
| Excellent Services | 106,377.00 |
| Gaurav Bhanot | 461,603.00 |
| J K Traders | 52,333.00 |
| JMD Electronics Mall | 4,500.00 |
| MAA NARMADA TESTING | 44,544.00 |
| Mahaveer Crane & Construction | 8,904.00 |
| Mishra Contruction Cont. Transport | 651,590.00 |
| Namami Oxygen Company | 2,394.00 |
| New Surya Crane Services | 21,020.00 |
| PK Brothers | 11,710.00 |
| POORAN MESS CONTRACTOR | 177,200.00 |
| Rameshwaram Construction | 11,909.00 |
| SHREE SAGAR \$ SONS MP 2023-24 | 4,370.00 |
| Shree Siddh Infra Pvt. Ltd. | 275,510.00 |
| SUNNY KUMAR | 144,616.00 |
| UNIQUE AGENCIS | 68,702.00 |
| VISHESH LABS PVT LTD (TDS DIFF) | 91,872.00 |
| BANARSI DASS AND SONS | 33,426.00 |
| Kalmeshwara Cement Agency | 250,000.00 |
| Keshav Enterprises HUBLI(Tds Diff) | 349,611.00 |
| Star Cement Ltd.- Manipur | 882,406.00 |
| Maa Laxmi Printers | 22,935.00 |

| | |
|--|--------------|
| Swastik Computers | 93,300.00 |
| Abdul Kalam SK | 61,640.00 |
| Gayatri Construction | 121,204.00 |
| Impex (India) Steel Company | 1,578,592.00 |
| Poonia Parivahan Carrier(TDS DIFF) | 84,273.00 |
| PRITAM GHOSH | 187,286.00 |
| Sanjay Hardware & Electric Stores | 165,726.00 |
| SKS Construction | 179,515.00 |
| Sohrab Assam | 182,432.00 |
| Durga Iron Stores | 356,361.00 |
| G S Automobile | 100,000.00 |
| Narzary Stone Crusher Unit | 59,868.00 |
| PLANTS HOUSE | 61,760.00 |
| BANSAL TELECOMS | 148,900.00 |
| Nway Technologies Pvt. Ltd. | 9,267.00 |
| RMS AUTO INDUSTRIES | 146,250.00 |
| Verma Steel Industries(TDS DIFF) | 447,877.00 |
| H.P CONSTRUCTION COMPANY | 118,800.00 |
| SHIV TILES | 932,634.00 |
| S S Int Udhyog | 95,252.00 |
| Uttam Industries | 125,316.00 |
| YADUVANSHI ENTERPRISES | 272,728.00 |
| AJAY KUMAR THAKUR | 463,746.00 |
| ANEK MOHAMMAD | 21,960.00 |
| AQUA REMEDIES PLUS | 10,260.00 |
| ARUN VERMA AND CO. | 630,598.00 |
| ASHOKA ENTERPRISES | 158,348.00 |
| ASHWIN ENTERPRISES | 770,000.00 |
| Balwinder Singh Hamirpur | 39,200.00 |
| CHAMUNDA ENTERPRISES | 210,870.00 |
| CURB CONSTRUCTION | 6,364.00 |
| DALEL SINGH GOVT. SERVICE (Tree Cutting) | 96,212.00 |
| DATA PKT AVIATION(TDS DIFF) | 16,200.00 |
| FARM FRESH FOODS PVT. LTD. | 103,250.00 |
| GUARDIN CABLES & CONDUCTORS PVT LTD | 12,966.00 |
| Harpreet Singh Hamirpur | 43,757.00 |
| HIM POWER CONSTRUCTION PVT LTD | 98,973.00 |
| Hpr Transways | 384,779.00 |
| ISHANT KASHYAP CONCTORACTOR | 34,360.00 |
| KAMLESH DEVI HP | 103,351.00 |
| Kanchan Bala Govt Contractor | 141,520.00 |
| KUMARI KAJAL(TDS DIFF) | 141,520.00 |
| LAKSHMAN KUMAR HP | 254,326.00 |
| LAXMAN VERMA Hp | 221,161.00 |
| Laxmi Motors | 67,352.00 |
| LEO SALES | 72,107.00 |
| Mahavira Spun Pipes | 38,350.00 |

| | |
|---|--------------|
| NAIK AUTO ELECTRICION | 288,520.00 |
| NAL NEEL CONSTRUCTIONS PVT LTD | 18,880.00 |
| RADHE RADHE -HP | 231,807.00 |
| RAJESH THAKUR HP | 94,400.00 |
| S S INFRATECH SERVICE | 48,931.00 |
| TARA CHAND INFRALOGISTICS SOLUTION | 742,820.00 |
| Tarsem Chand Associates | 37,272.00 |
| Vijay Kumar HP | 42,312.00 |
| VIKAS KUMAR HP | 94,400.00 |
| ASHWANI PARTS AND SERVICES | 5,260.00 |
| DEEP RAM HAMIPUR | 37,759.00 |
| JAI DEV CONSTRUCTION | 266,112.00 |
| MS ENGINEERING WORKS | 8,260.00 |
| Radhe Shyam Infratech | 275,510.00 |
| RIVAL TECHNO INDUSTRIES | 27,803.00 |
| Sunil Kumar Hp (Tree Cutting) | 291,215.00 |
| Swift Infra | 1,659,865.00 |
| Khanna Designers and Consultants Pvt Ltd | 154,752.00 |
| SWASTHIKA EQUIPMENTS | 20,888.00 |
| Bharat Electricals(TDS DIFF) | 170,887.00 |
| Chhaya Security | 97,758.00 |
| GURMEET AUTOMOBILES | 2,615.00 |
| MS Infra | 100,606.00 |
| R K SERVICES | 6,366.84 |
| Sardar Narain Singh & Sons(Tds Diff) | 82,650.00 |
| Shree Raj Metals Hubli | 236,640.00 |
| Sri Siddharooda Ashphalt Mixing Plant(Tds Diff) | 192,231.00 |
| Valji & Brothers | 3,108.00 |
| Yashasvi Engineers | 660,315.00 |
| Dilraj Construction Company | 409,850.00 |
| Energy Station Jiribam | 1,768,007.00 |
| Hanuman Ram Jat PKG-5(TDS DIFF) | 451,999.00 |
| Lali Engineering Works | 71,272.00 |
| Maroti Hardware | 700,729.00 |
| Mk Store | 60,306.00 |
| Nanda Store | 12,884.00 |
| N K Store Manipur | 487,500.00 |
| RINKU DAS MNP PKG -2 | 178,329.00 |
| Rudra Kanhaiya Construction PJG-5 | 368,000.00 |
| SAI KRIPA ENTERPRISE | 114,538.00 |
| SANGAM CEMENT PRODUCTS | 16,006.00 |
| SHANKAR BEARINGS | 26,006.00 |
| SHREE GANPATI MOTORS | 3,862.00 |
| Shree Kishan Sweets | 31,153.00 |
| Trust Enterprises | 123,900.00 |
| ECHOLOGICAL FUELS INDIA LLP | 141,020.00 |
| Ladi Steel Industries Private Limited MANIPUR | 22,973.00 |

| | |
|---|---------------|
| Manipur Service Station | 421,322.00 |
| MNR Interior & Construction Private Limited | 692,000.00 |
| Laxmi Aluminium and Glass Fab | 20,000.00 |
| Jai Mata Lime Industries | 53,594.00 |
| Jio Digital Life | 15,127.00 |
| Rameshwar Sahu | 23,241.00 |
| Shri Gajanan Supplier | 414,617.00 |
| Spark Light Traders | 74,475.00 |
| Tejwala Engineering Co. | 9,729.00 |
| B.K ASSOCIATES(TDS DIFF) | 10,092,524.00 |
| Shanti Filling Station (PANCHGRAM) | 747,076.00 |
| Shree Loknath Services | 31,154.00 |
| Debopriyo Deb | 4,875,011.00 |
| Sumeet Roadways(TDS DIFF) | 2,610,526.00 |
| B.N.S Enterprise Silcher | 211,328.00 |
| EMAA TRADERS | 255,761.00 |
| Maa Lakhi Filling Station | 3,737,902.00 |
| NEW TATA BRICK INDUSTRIES (6%) | 26,500.00 |
| N.S AUTOMOBILES | 420,170.00 |
| Shibarai Industry | 217,091.00 |
| SUHAN ENTERPRISE | 75,997.00 |
| East West Service Center | 109,094.00 |
| Go Vid It | 54,000.00 |
| JAIN ENGG. SUPPLY CO. | 37,684.00 |
| KAILASH HARDWARE STORES | 6,640.00 |
| KAMAL DIESELS SEVICE STATION | 153,301.00 |
| KHATU SHYAM ENTERPRISES | 140,943.00 |
| Maa Jagdamba Enterprises | 17,300.00 |
| Mahavir Automobiles | 223,820.00 |
| Matrix | 12,649.00 |
| OSSIA ELECTRICALS Assam | 35,876.00 |
| SOPIQUL ISLAM | 101,620.00 |
| SR Transport | 441,827.00 |
| Hind Automotive (Jitendra Rampuria) | 31,222.00 |
| Wirtgen India Pvt. Ltd. 4165332 (Assam) | 2,262,901.04 |
| Wirtgen India Pvt. Ltd. 4171391 (Hubli) | 174,294.00 |
| CIVILOGYKS DESIGN CENTER | 87,000.00 |
| Laxmi Road Lines | 130,000.00 |
| RR ENTERPRISE | 37,371.00 |
| Schwing Stetter (India)Private Limited-18 Assam | 3,938.00 |
| Terrain Infratech | 2,709,596.40 |
| TRINITY INFRACON CONST | 1,675,279.00 |
| UNIQUE ENGINEERING SERVICES | 181,060.00 |
| VIJAY SALES | 172,459.00 |
| Pankaj Kumar Govt. Contractor | 98,219.00 |
| Satnarayan Engineering & Construction | 123,198.00 |
| Krishan Lal & Sons (Prop Pawan Kumar) | 532,700.00 |

| | |
|---|-----------------------|
| S B ABBIGERI | 79,890.00 |
| SHIVANAND P NEELAPPAGOUDRA | 216,896.00 |
| Falcon Infratech | 30,688.60 |
| Tarkeswar Dass KNk | 197,655.00 |
| Vivek Thakur | 35,064.00 |
| VIRENDRA KUMAR YADAV | 79,522.00 |
| Om Sai Earth Movers | 663,093.00 |
| JB CONSTRUCTION COMPANY | 126,881.00 |
| MODAKHERA CONST COM | 168,142.00 |
| JK Construction Manipur Vehicle Hiring | 69,999.00 |
| SHANTI FILLING STATION | 41,451.00 |
| Vishal Printers | 36,668.00 |
| LMR CONSTROTECH PVT. LTD. | 370,732.00 |
| MK EARTH MOVER | 71,702.00 |
| BABA CONSTRUCTION | 24,126.00 |
| I.R INTERNATIONAL | 37,170.00 |
| Barak Filling Station | 2,417,064.92 |
| Dayal Petroleum (Daljeet Singh Jolly) | 5,227,369.00 |
| Shree Shyam Petroleum | 610,693.00 |
| Sunlight Conscheme Co | 500,000.00 |
| Misc Sundry Creditors | 196,014,089.62 |
| Parkview Facilities - Ansal Essentia (Gurugram Prop | 3,929,970.88 |
| Mohit Transport Service | 63,079.00 |
| Royalty Testing & Consultant Private limited | 218,080.00 |
| Total | 378,339,049.42 |

Sundry Debtors

| Name | Less than 6 months | More than 6 Months |
|--|---------------------------|---------------------------|
| Jandu Niraj JV | 251,277,771.42 | |
| jandu Ram Kumar JV Hubli | 97,082,326.00 | |
| Payment Gurugram Underpass | 3,242,881.00 | |
| Payment Kota WCR | 714,700.00 | |
| SBIPI- JCIPL JV | | 9,282.00 |
| Shri Sawami Samarth Engineers Ltd. (P-5) | 86,706,911.13 | |
| Kedareshwar Infrastructure Developer Pvt Ltd | - | 5,453,543.04 |
| Swami Samarth Engineers (SSSEL) | - | 89,583.00 |
| Total | 439,024,589.55 | 5,552,408.04 |

JANDU CONSTRUCTION INDIA PVT LTD (2023-24)**Trade Debtors & Advances**

| Particulars | Debit |
|--|--------------|
| A R TRADERS | 200,000.00 |
| Aahatap Ali | 28,373.00 |
| ACC Limited 9110196803 (TDS Diff) | 106,014.00 |
| ACS SMARTECH INDIA | 221,132.00 |
| Action Construction Equipment | 44,002.00 |
| Advik Enterprises | 498,320.00 |
| Alfa Steel | 2,980,262.00 |
| Ambuja Cement Ltd HP | 861,949.00 |
| Amir Chand SHarma Ji | 200,000.00 |
| Amol Gaganath Segment Cont | 400,000.00 |
| Anand Agencies Hubli | 321,900.00 |
| Anil Trading Corporation | 23,236.00 |
| Assam Equipments | 58,880.00 |
| BAHADUR CHAND | 2,190,000.00 |
| Bansal Paints | 532,698.00 |
| Bhaskar Builders (Material) | 2,232.00 |
| BLU INFRASTRUCTURE | 95,289.00 |
| BPCL E CMS FLEET BUSINESS 645 | 1,770,748.56 |
| BPCL Jabalpur | 271.00 |
| Bpcl Loyalty Redeem | 1,242,048.39 |
| BUDESH FLOORINGS | 98,503.00 |
| D P WIRES LIMITED (Tds Diff) | 3,948,958.00 |
| Dalmia Cement (Bharat) Ltd- Manipur 50037984 | 1,411,096.12 |
| Dalmia Cement (Bharat) Ltd. Assam 50038142 | 3,502,334.83 |
| Das Construction | 290,827.00 |
| Dhar Construction Company | 145,506.00 |
| Dipankar Dey (Manipur) PKG-2 | 597,817.00 |
| DIPANKAR DEY PKG-5 | 699,455.00 |
| DP Singla HUF | 600,000.00 |
| Empire Geo Technique | 662,207.00 |
| Engineering Training Testing & Calibration | 67,572.00 |
| Escorts Kubota Ltd | 4,977.00 |
| ESKAY Marketing(Tds Diff) | 91,836.00 |
| GAINWELL COMMOSALES PVT. LTD. | 17,700.00 |
| GARUDA POWER PRIVATE LIMITED | 110,826.00 |
| GEETU CONSTRUCTION CO. | 809,319.00 |
| GK Hardware Assam | 418,720.00 |
| Godara Construction Co | 3,412,454.00 |
| Gold Stone Cement Ltd | 81,732.00 |
| GOVARDHAN ISPAT INDIA PVT.LTD. | 229,105.00 |
| Hanshu Puri | 178,000.00 |
| HANUMAN INDUSTRIAL CORPORATION Assam | 815,336.00 |

| | |
|--|---------------|
| HILLS CEMENT COMPANY LTD. | 197,662.00 |
| HILLS CEMENT COMPANY LTD. (MNP) | 1,111,600.00 |
| Hindustan Colas Private Limited | 201,644.00 |
| Honka & Sons | 27,172.00 |
| HRANGSING LIENZATHANG AND SONS | 348,065.63 |
| Indian Oil Corp Ltd | 220,884.09 |
| INDUSTRIAL MACHINERY STORES | 60,810.00 |
| IOCL- HR 78023 | 7,786.76 |
| IOCL Loyalty Redeem | 712,945.60 |
| IOCL-23445 | 3,936,355.74 |
| IOCL-85589 | 56,293.44 |
| J K Filling Station(Tdsdiff) | 22,585.00 |
| JABALPUR CEMENT PIPE MFG.COMPANY | 310,020.00 |
| Jagdamba Construction Company-Pkg-5 | 19,290.00 |
| JAYKAYCEM CENTRAL LIMITED | 7,377.00 |
| JBCO Powertech Private Limited | 212,732.00 |
| JK Prestressing Co | 1,141,316.00 |
| Js Construction | 300,000.00 |
| JSW Cement Limited | 293,886.00 |
| Kamakhya Equipments Pvt Ltd | 108,350.00 |
| Kamal Construction | 17,671.00 |
| Kamla | 8,578,800.00 |
| KARM SALES AND SERVICE | 33,554.00 |
| Kiran Malik | 2,190,000.00 |
| Kobelco Construction Equipment(TDS Diff) | 29,270.00 |
| KOTECHA UDHYOG | 597,210.00 |
| Krishna Automobiles | 7,667.00 |
| Kuldeep Singh | 15,760,000.00 |
| Kulvir Singh | 1,000,000.00 |
| Leela Wanti | 2,190,000.00 |
| LOHAR TREDERS(TDS DIFF) | 1,238,880.00 |
| M E Testing Lab Private Limited | 112,475.00 |
| M N Infrastructure-Pkg-2 | 3,833,306.00 |
| M/S Krishna Trading Co.(Dhubri) | 661,002.00 |
| Maa Traders | 388,574.00 |
| Maa Youshoda Equipments Pvt Ltd.GHY | 21,544.00 |
| MADAN LAL-PKG-2 | 11,961.00 |
| Mahender Singh | 15,756,000.00 |
| Mahipal (Agroha) | 15,756,000.00 |
| MALABAR AUTO IMPAX (HUBLI) | 15,823.00 |
| MANAS TRANSFORMER | 1,740,000.00 |
| MAV Associates LLP | 200,000.00 |
| Mayur Electrical Industries | 9,889,591.83 |

| | |
|---|--------------|
| MKS ENGG. CO. PVT. LTD. | 37,754.00 |
| Mohan Earth Movers (Jcb) | 55,460.00 |
| Mohit Bharti and Associates | 17,300.00 |
| Mozzamel Hoque Assam | 161,320.00 |
| Nandi Earthmovers Spares and Lubricants | 5,781.00 |
| Neeraj Traders | 190,488.00 |
| NEW JAYMAA KHERAPATI ASSOCIATES | 23,169.00 |
| NILAY ROAD EQUIPMENT | 53,830.00 |
| Nirmala Thakur and Sons (Dayal Petroteum) | 5,300,125.00 |
| OM PARKASH & CO. | 4,904,906.00 |
| Paras Ram Cement | 3,677,219.00 |
| Parnami Saw Mill | 200,542.00 |
| Pasco Motors LLP | 16,100.00 |
| Podder & Podder Industries Pvt. Ltd. | 4,355.00 |
| Podder & Podder Equipment & Project Pvt Ltd (MNP) | 16,445.00 |
| Podder & Podder Equipment Tripura | 734.00 |
| Polymer Products | 206,707.00 |
| POWER TRADING CORPORATION(Prop Devraj Jain) | 51,645.00 |
| Pramod Earth Movers | 85,106.00 |
| PSB AUTO SALES PVT. LTD. | 36,425.00 |
| PSR CONSTRUCTION | 414,324.00 |
| Punia Construction Company (Barwari) | 6,404,365.00 |
| PVJ POWER SOLUTIONS | 167,560.00 |
| Radboud Infrastructure Private Limited | 500,000.00 |
| Rahul Kumar Gaurav Kumar | 390,218.00 |

| | |
|---|--------------|
| Raj Kumar | 6,388,800.00 |
| Rajesh Kumar Khetawat Assam | 1,562,095.00 |
| Rattan Lal | 6,388,800.00 |
| RAVI ELECTRIC CO. | 7,001.00 |
| Reliance Bp Mobility Panipat | 525,290.00 |
| Reliance BP Mobility Hubli | 1,896,537.00 |
| RELIANCE BP MOBILITY LTD. Assam | 2,400,042.00 |
| Riddhi Stone Industries @ Jal | 18,687.00 |
| ROHAN TRADERS | 64,890.00 |
| Royal Paints & Hardware | 2,348.00 |
| S R Infra Dhubri | 1,500,000.00 |
| Sabita Automobiles | 17,785.00 |
| Sahara Electric Point | 24,767.00 |
| SAI WELDING WORKS | 589,250.00 |
| SANY HEAVY INDUSTRY INDIA PVT. LTD. | 576,968.00 |
| SCON INFRA PRESTRESS | 9,950,185.00 |
| SECO INDUSTRIES | 150,499.00 |
| Shakila Khatoon MP | 50,000.00 |
| Shankrappa Mahadevappa Parannavar | 1,611,509.00 |
| Shree Bala Ji Trading, Fatehabad | 47,360.00 |
| Shree Basava Steel, Yalaburga, Hubli | 779,832.00 |
| Shree Cement Limited | 371,118.31 |
| Shree Cement Ltd 1zr | 196,700.00 |
| SHREE JAGADAMBA AGENCY | 1,058,986.00 |
| Shree Laxmi Engineering Works | 137,467.00 |
| Shri Balaji Steels Gudur (Hubli) Hdrc(TDS DIFF) | 2,945,986.00 |
| Shyam Steel Industries | 798,425.80 |
| Singh Enterprises | 558,000.00 |
| Southern Steel Traders(Tds Diff) | 49,115.00 |
| Spark Light Infratech | 94,400.00 |
| Steel Authority of India | 750,392.00 |
| SUBHASH CHANDER | 4,380,000.00 |
| SUDHIR KUMAR CONT | 643,823.00 |
| Sujit Deb Manipur-PKG-5 | 1,844,009.00 |
| Sun Communication Assam | 13,853.00 |
| Sunhari | 2,190,000.00 |
| Surya Pratap Enterprises | 30,000.00 |
| Sushma Rani Wrong Acc | 1,385,200.00 |
| Techfab India Industries | 402,474.00 |
| Thakur Sales & Services | 176,400.00 |
| Tirupati Engineering Co | 133,385.00 |

| | |
|---|--------------|
| TRANSFORM INFRA AND MINING | 84,999.00 |
| Ultra R Manpower Solution | 18,091.00 |
| ULTRA TECH CEMENT LTD (MP) | 3,972,042.00 |
| Ultratech Cement HP | 42,840.00 |
| Ultratech Cement KNK | 160,874.58 |
| UltraTech Cement Ltd | 185,481.05 |
| UNITED IMPEX LTD. | 31,036.00 |
| USHA MARTIN LIMITED | 109,354.00 |
| Vashishat Cons. Company | 30,517.14 |
| Venus Techno Equipment Pvt Ltd | 1,271,683.00 |
| Vishal Puri | 579,570.00 |
| Wirtgen India Pvt. Ltd. 4080156 (HR) | 359,416.00 |
| Wirtgen India Pvt. Ltd. 4114712 (HP) | 185,373.00 |
| Wirtgen India Pvt. Ltd. 4154599 (MNP) | 922,290.00 |
| Wirtgen India Pvt. Ltd. 4170456 (MP) | 392,378.00 |
| Wirtgen India Pvt. Ltd., MH (4111745, 4098449, 4129 | 1,032,262.00 |
| Wirtgen India Pvt. Ltd., Tripura(4153270) | 6,482.00 |
| YASH ENTERPRISES | 986,000.00 |
| Yash Enterprises (Dhubri) | 293,202.00 |
| Zetwerk Mfg. Bus.Pvt. Ltd.(Tds Diff) | 78,839.00 |
| ZYDEX Industries Private Limited | 13,181.52 |

205,687,908.39

Investment in Subsidiaries

| Name | Amount |
|----------------------------------|-----------------------|
| Hamirpur Bypass Private limited | 320,231,206.00 |
| Investment in Jandu Maan Jv (MP) | 2,298,110.04 |
| Investment in Jandu Niraj JV | 4,343,905.25 |
| Investment in SBIPI- JCIPL JV | 294,001.64 |
| | 327,167,222.93 |

| JANDU CONSTRUCTION (INDIA) PVT. LTD. | | | | | | | |
|--|--------------------|------------------------|--------------------------|----------------------------|------------------------|---|-----------------------|
| TOTAL FIXED ASSET CHART FOR THE YEAR ENDING 31.03.24 | | | | | | | |
| S.R. NO. | PARTICULARS | 1 WDV AS ON 01.04.2023 | ADDITION DURING THE YEAR | SALE/TRANS DURING THE YEAR | TOTAL AS ON 31.03.2024 | TOTAL DEPRICIATION During the Year (FY 2023-2024) | W.D.V. AS ON 31.03.24 |
| | Capital Assets | | | | | | |
| 1 | LAND and Building | 177348368.00 | 16100000.00 | 0.00 | 193448368.00 | 0.00 | 193448368.00 |
| | Fixed Assets | | | | | | |
| 2 | Computer | 1713791.56 | 2857883.00 | 0.00 | 4571674.56 | 2287838.00 | 2283836.56 |
| 3 | JCB & Crane | 27526619.41 | 291660092.00 | 0.00 | 319186711.41 | 24989799.00 | 294196912.41 |
| 4 | PLANT & MACHINERY | 386928330.82 | 529371313.33 | 0.00 | 916299644.15 | 133369277.00 | 782930367.15 |
| 5 | Bike & Scooty | 869821.07 | 1130655.18 | 0.00 | 2000476.25 | 295478.00 | 1704998.25 |
| 6 | Vehicles | 105467505.69 | 153016371.45 | 143818.00 | 258340059.14 | 49964816.00 | 208375243.14 |
| 7 | Office Equipment | 2992643.95 | 5121956.33 | 0.00 | 8114600.28 | 1290541.53 | 6824058.76 |
| 8 | Other Machinery | 89465995.87 | 0.00 | 0.00 | 89465995.87 | 25327826.00 | 64138169.87 |
| | GRAND TOTAL | 792313076.37 | 999258271.29 | 143818.00 | 1791427529.66 | 237525575.53 | 1553901954.14 |



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-2024 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024
- (b) the audited Balance Sheet as at 31-MAR-2024; 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 |
|----|---|--|
| 1 | Proper stock records are not maintained by the assessee. | As explained to us, it is not possible to maintain stock record |
| 2 | Valuation of closing stock is not possible. | Valuation has been taken as certificate by Management of Company |
| 3 | Yield/percentage of wastage is not ascertainable. | Not possible by the assessee in such type of trade |
| 4 | Others | It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. |
| 5 | Records necessary to verify personal nature of expenses not maintained by the assessee. | This has been reported as informed to us by the |
| 6 | Others | According to the information and explanations given to us and on the basis of the records of assessee, nothing has come to our attention, which causes us to believe that assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year. We, however, state that this is not an assurance, our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that assessee had not entered into an impermissible avoidance arrangement. |



| | | |
|---|---|---|
| 7 | Others | Information required as per clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Service Tax Act. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. |
| 8 | GP ratio is not ascertainable from the financial statements prepared by the assessee. | GP ratio is not possible in this type of business |

For MOHIT BHARTI AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0020773N)



(MOHIT BHARTI)
Partner
Membership No: 506054

Place : SIRSA
Date : 20/07/2024
UDIN : 24506054BKCAOO5897

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 | |
| | Goods and service tax | ASSAM | | 18AAECJ6713E1ZO | |
| | Goods and service tax | MADHYA PRADESH | | 23AAECJ6713E1ZX | |
| 05 | Status | Company | | | |
| 06 | Previous year | from 1-APR-2023 to 31-MAR-2024 | | | |
| 07 | Assessment year | 2024-25 | | | |
| 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 | | | |
| | | Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits | | | |
| | | Third Proviso to sec 44AB : Audited under any other law | | | |
| 08a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ? | No | | | |

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 | | | |
| | 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 | Remarks |
| | | Old profit sharing ratio | New profit Sharing Ratio | | |
| 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 |
| | CONSTRUCTION | Building of complete constructions or parts- civil contractors | 06002 |
| b) | If there is any change in the nature of business or profession, the particulars of such change. | | |
| | 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. | Cash Book, Journal, Ledger |
| | 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.) | House No.323, M/s Jandu Construction India Private Limited, Sirsa, Aggarsain Colony, Sbi Street, HARYANA, 125055, INDIA |
| | c) | List of books of account and nature of relevant documents examined. | Cash Book, Journal |
| 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.) | | |
| | Section | Amount | Remarks if any: |
| 13 | a) | Method of accounting employed in the previous year | Mercantile system (Mercantile System) |
| | 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. | No |
| | 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) | No |
| | 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 |
| | | ICDS I - Accounting Policies | As per accounting policies & notes to financial statements |
| | | ICDS II - Valuation of Inventories | As per accounting policies & notes to financial statements |
| | | ICDS III - Construction Contracts | As per accounting policies & notes to financial statements |
| | | ICDS IV - Revenue Recognition | As per accounting policies & notes to financial statements |
| | | ICDS V - Tangible Fixed Assets | As per Fixed Assets and Depreciation Chart annexed in FORM 3CD |
| | | ICDS VII - Governments Grants | As per accounting policies & notes to financial statements |
| | | ICDS IX - Borrowing Costs | As per accounting policies & notes to financial statements |
| | | ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total | Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required. |
| | | ICDS VI - Changes in Foreign Exchange Rates | Not applicable |
| | | ICDS VIII- Securities | Not applicable |
| 14 | a) | Method of valuation of closing stock employed in the previous year. | Raw Material and Finished Goods :- At Cost |
| | 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: | |
| | | 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:- | | |



| 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: | | | No | | | | | | | | | |
| 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 | | | | | | | | | | | | |

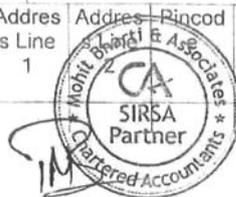


| Section | Others | Amount debited to P&L | Amount admissible as per the provisions of the Income-tax Act, 1961 | Remarks if any: | | |
|---------|--------|---|---|-----------------|----------|------------------------|
| 20 | a) | Any sum paid to an employee as bonus or commission for services rendered, 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 for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India) | | Nil | | |
| | | Particulars | Amount in Rs. | Remarks if any: | | |
| | 7 | Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India | | Nil | | |
| | | Particulars | Amount in Rs. | Remarks if any: | | |
| | 8 | Expenditure incurred for any purpose which is prohibited under law | | Nil | | |
| | | Particulars | Amount in Rs. | Remarks if any: | | |
| | 9 | Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person | | 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 | | | | | | | | | |
| 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 | 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. | | | | | | | 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 | 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 | 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. | | | | | | | 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 | 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 | Remarks if any: | | | |



| | | | | | | | |
|-----|--|-------------------|---------------------------|----------------------------|-----------------------|----------------------|-----------------|
| vii | 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 |
| 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 | (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | Nil | | | | |
| | (ii) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961 | | Nil | | | | |
| 23 | Particulars of payments made to persons specified under section 40A(2)(b). | | | | | | |
| | Name of Related Party | Relation | Date | Payment made(Amount) | Nature of transaction | PAN of Related Party | Aadhaar no |
| | Hari Niwas | DIRECTOR | | 18000000 | REMUNERATION | | |
| | Mohit Jandu | DIRECTOR | | 10200000 | REMUNRATION | | |
| | Kuldeep | DIRECTOR | | 10200000 | REMUNRATION | | |
| | SAVITRI JI | RELATIVE | | 1600000 | RENT | | |
| | PRIYA | RELATIVE | | 16500000 | RENT | | |
| | MONIKA | RELATIVE | | 18250000 | PROFESSION FEES | | |
| | HARI NIWAS | DIRECTOR | | 1800000 | RENT | | |
| 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 | | | | | | Nil | | |
| | 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 | | | | | | Nil | | |
| | 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 | | |
| | | 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)(viiia), 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 | | | | | | | | |
| 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) | | | | | | | | | No | | | | | | | | |
| 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 | | | | | | | | | Nil | | | | | | | | |
| Name of the lender or depositor | | Address of the lender or depositor | | PAN of the lender or depositor | | Aadhaar no | | Amount of loan or deposit taken or accepted | | Whether the loan/deposit 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 | |



| | | | | | | | | |
|----|---|---|---|------------|---|---|---|---|
| b) | Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- | | | | Nil | | | |
| | 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 | | | |
| | 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 | Nil | | | |
| 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 | Nil | | | |
| 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. | Nil | | | | | | | |
|--|-----------------|---|--------------------|---|--|---|-----------|---------|
| Serial No | Assessment Year | Nature of loss / Depreciation allowance | Amount as returned | All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE | Amount as assessed (give reference to relevant order) | | Remarks |
| | | | | | | Amount | Order U/S | 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. | No |
| 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. | No |
| 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. | No |
| 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. | No |

| | | |
|---|--------|-----------------|
| 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). | Nil | |
| 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: | Yes |
|--|-----|



| 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 |
| RTKJ05441C | 194A | Interest other than Interest on securities | 0 | 9859572 | 9859572 | 985962 | 0 | 0 | 0 |
| RTKJ05441C | 194C | Payments to contractors | 0 | 2215682160 | 2215682160 | 35292276 | 0 | 0 | 0 |
| RTKJ05441C | 194-I | Rent | 0 | 16113947 | 16113947 | 1611393 | 0 | 0 | 0 |
| RTKJ05441C | 194-I | Rent | 0 | 437214905 | 437214905 | 8753925 | 0 | 0 | 0 |
| RTKJ05441C | 192 | Salary | 0 | 45524539 | 45524539 | 3513797 | 0 | 0 | 0 |
| RTKJ05441C | 194C | Payments to contractors | 0 | 34931283 | 34931283 | 698625 | 0 | 0 | 0 |
| RTKJ05441C | 194J | Fees for professional or technical services | 0 | 73071201 | 73071201 | 7307120 | 0 | 0 | 0 |
| RTKJ05441C | 194Q | Payment of Certain Sum for Purchase of Goods | 0 | 1863895000 | 1863895000 | 1863896 | 0 | 0 | 0 |

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

| 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 |
|---|--------------|-------------------------|----------------------------------|--|--|
| RTKJ05441C | 24Q | 31-May-2024 | 31-May-2024 | Yes | |
| RTKJ05441C | 26Q | 31-Oct-2023 | 02-Nov-2023 | Yes | |
| RTKJ05441C | 26Q | 31-Jan-2024 | 31-Jan-2024 | Yes | |
| RTKJ05441C | 26Q | 31-May-2024 | 31-May-2024 | Yes | |

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

| 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 |
|-----------|------|---------------|------------------------------------|--------------------------------|---------------|---------------------------|
| NA | | | | | | |

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 | |
| NA | | | | | | | | | | |

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 |
|-----------------|------|--|------------------------------------|--|--------------------------------|---------------|---------------------------|
| NA | | | | | | | |
| C By 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 |
| NA | | | | | | | |
| 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 | | | NA | | |
| | | 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. | | | No | | |
| 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. | | | No | | |
| 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 | | | No | | |

| | | | | | | | |
|----|--|---------------|------------|-------|-------------------------|------------|-------|
| 40 | Details regarding turnover, gross profit, etc., for the previous year and preceding previous year. | | | | | | |
| | Particulars | Previous Year | | % | Preceding previous Year | | % |
| | Total turnover of the assessee | 8732939709 | | | 5144313536 | | |
| | Gross profit/turnover | 0 | 8732939709 | 0 | 0 | 5144313536 | 0 |
| | Net profit/turnover | 1204144514 | 8732939709 | 13.79 | 582001603 | 5144313536 | 11.31 |
| | Stock-in-trade/turnover | 220975000 | 8732939709 | 2.53 | 135685000 | 5144313536 | 2.64 |
| | Material consumed/finished goods produced | 0 | 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 issued) | Date of demand raised/refund issued | 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/transactions on 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) | | No | | |

For MOHIT BHARTI AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0020773N)



Place :SIRSA
Date : 20/07/2024
UDIN : 24506054BKCAOO5897

(MOHIT BHARTI)
Partner
Membership No: 506054

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 assessment year 2021-2022 only) | Adjustment made to the 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 | Other Adjustments | Depreciated on allowable | Written down value at the end of the year | B/F Add. Dep added in depreciation allowable |
|---------------------------------------|----------------|------------------------------------|--|--|-----------------------------|--|--|--|--|-------------------|--------------------------|---|--|
| Computer | 40% | 19,56,483 | 0 | 0 | 19,56,483 | 28,57,882 | 0 | 0 | 0 | 0 | 17,86,629 | 30,27,736 | 0 |
| Motor Cycle | 15% | 9,51,653 | 0 | 0 | 9,51,653 | 11,30,655 | 0 | 0 | 0 | 0 | 2,27,547 | 18,54,761 | 0 |
| Car | 15% | 11,67,95,885 | 0 | 0 | 11,67,95,885 | 15,28,72,552 | 0 | 0 | 0 | 0 | 3,33,68,682 | 23,62,99,755 | 0 |
| OFFICE EQUIPMENT | 15% | 29,68,383 | 0 | 0 | 29,68,383 | 51,21,956 | 0 | 0 | 0 | 0 | 9,80,695 | 71,09,644 | 0 |
| Plant and Machinery | 15% | 53,11,18,637 | 0 | 0 | 53,11,18,637 | 82,10,31,404 | 0 | 0 | 0 | 0 | 16,49,71,621 | 1,18,71,78,420 | 0 |
| Total | | 65,37,91,041 | 0 | 0 | 65,37,91,041 | 98,30,14,449 | 0 | 0 | 0 | 0 | 20,13,35,174 | 1,43,54,70,316 | 0 |

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 | 21,62,298 | 0 | 21,62,298 | 30/09/2023 | 30/09/2023 |
| 2 | COMPUTER | 0 | 6,95,584 | 6,95,584 | 31/12/2023 | 31/12/2023 |
| | Total | 21,62,298 | 6,95,584 | 28,57,882 | | |

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 | 11,30,655 | 11,30,655 | 31/12/2023 | 31/12/2023 |



| | | | |
|-------|---|-----------|-----------|
| Total | 0 | 11,30,655 | 11,30,655 |
|-------|---|-----------|-----------|

Block 15% Car

| S.No. | Particulars | More Than 180 Days | Less than 180 Days | Total | Date of Accounting | Date of Put to the Use |
|-------|--------------|--------------------|--------------------|---------------------|--------------------|------------------------|
| 1 | CAR | 5,85,95,256 | 0 | 5,85,95,256 | 30/09/2023 | 30/09/2023 |
| 2 | CAR | 0 | 9,44,21,114 | 9,44,21,114 | 31/12/2023 | 31/12/2023 |
| | Total | 5,85,95,256 | 9,44,21,114 | 15,30,16,370 | | |

Block 15% Car

| S.No. | Particulars | Sale Amount | Date of Sale |
|-------|--------------|-----------------|--------------|
| 1 | CAR | 1,43,818 | 27/09/2023 |
| | Total | 1,43,818 | |

Block 15% OFFICE EQUIPMENT

| S.No. | Particulars | More Than 180 Days | Less than 180 Days | Total | Date of Accounting | Date of Put to the Use |
|-------|------------------|--------------------|--------------------|------------------|--------------------|------------------------|
| 1 | OFFICE EQUIPMENT | 20,17,213 | 0 | 20,17,213 | 30/09/2023 | 30/09/2023 |
| 2 | OFFICE EQUIPMENT | 0 | 31,04,743 | 31,04,743 | 31/12/2023 | 31/12/2023 |
| | Total | 20,17,213 | 31,04,743 | 51,21,956 | | |

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 | JCB | 10,67,46,800 | 0 | 10,67,46,800 | 30/09/2023 | 30/09/2023 |
| 2 | JCB | 0 | 18,49,13,292 | 18,49,13,292 | 31/12/2023 | 31/12/2023 |
| 3 | PLANT AND MACHINERY | 20,96,06,137 | 0 | 20,96,06,137 | 30/09/2023 | 30/09/2023 |
| 4 | PLANT AND MACHINERY | 0 | 31,97,65,175 | 31,97,65,175 | 31/12/2023 | 31/12/2023 |
| | Total | 31,63,52,937 | 50,46,78,467 | 82,10,31,404 | | |

