

JANDU CONSTRUCTION INDIA PRIVATE LIMITED

Regd. Office: H. No. 323 Aggarsain Colony, SBI Street, Sirsa Haryana, 125055

CIN: U70109HR2019PTC083157; E-mail: janduconstco@yahoo.com; Tel No: +919416403088

DIRECTORS' REPORT

To,
THE MEMBERS,
JANDU CONSTRUCTION INDIA PRIVATE LIMITED

Your Directors' are pleased to present the 3rd Annual Report of Jandu Construction India Private Limited ("the Company") together with the audited financial statement of the Company for the financial year ended on 31st March, 2022.

1. Financial summary or highlights/ Performance of the Company

Particulars	(Amount in Rs.)	
	Financial Year ended	
	31 st March, 2022	31 st March, 2021
Gross Revenue from Operations	4,02,00,84,440.40	1,78,51,15,238.00
Other income	1,99,20,940.00	17,64,102.65
Profit before Depreciation and Tax	52,01,24,766.68	17,44,49,660.85
less: Depreciation	7,65,69,189.00	13,50,661.97
Profit (loss) before Tax	44,35,55,577.68	17,30,98,998.88
Less: Current Tax	13,84,35,362.00	4,94,38,579.00
Less: Deferred Tax	-	-
Profit (Loss) after Tax	30,51,20,215.68	12,36,60,419.88

2. Brief description of the Company's working during the year/State of Company's affairs

During the year under review, total Profit of the Company was Rs. 30,51,20,215.68/- against the Profit of Rs. 12,36,60,419.88/- during the previous year. Your Directors are putting in their best efforts to improve the performance of the Company.

Status of Completion of Transfer of Business Undertaking from Erstwhile Partnership Firm

The transfer of the business undertaking of M/s Jandu Construction Company (partnership firm) to the Company was substantially completed during FY 2021-22, with major assets and liabilities transferred/recorded by September 2021. As at 31 March 2022, assets and liabilities of Rs. 3.12 crore each remained pending formal transfer/recording in the Company's books. Management considers these balances transitional in nature with no material adverse impact on the Company's financial position. Delays in completing the remaining formalities were attributable, inter alia, to disruptions caused by the second wave of the COVID-19 pandemic.

3. Dividend

The Directors do not recommend any dividend on Equity Shares for the year ended March 31, 2022. The Directors believe that this will increase Shareholder's value in the long term.

4. Transfer to Reserves

The Company do not propose to transfer any sum to any reserves.

5. Transfer of unclaimed dividend to Investor Education and Protection Fund

There were no instances of unpaid and unclaimed dividends, which warranted the transfer of money to the Investor Education and Protection Fund under Section 125(2) of the Companies Act, 2013.

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6. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of this report

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the period to which the financial statements relate and the date of this Report.

7. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

During the period under review there has been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

8. Details of subsidiary/Joint Ventures/Associate companies

The Company does not have any subsidiary or associate companies. The Company is a member/partner of M/s Jandu Niraj (JV), an unincorporated joint venture constituted for execution of infrastructure/construction contract work. The Company holds 75% participating share in the said joint venture. The AOC-I is attached to Annexure III.

9. Auditors

In terms of Section 139 of the Companies Act, 2013, M/s. Mohit Bharti & Associates, Chartered Accountants (Firm Registration No 020773N), were appointed as Statutory Auditors of the Company at the 01st Annual General Meeting of the Company held on 31/12/2020 for a term of 5 (five) consecutive years.

M/s. Mohit Bharti & Associates, Chartered Accountants have confirmed that they are not disqualified to continue as the Statutory Auditors of the Company and satisfies the prescribed eligibility criteria.

10. Change in the nature of business

There is no change in the nature of business of the Company.

11. Deposits

The Company has neither accepted nor renewed any deposits within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 during the year ended 31st March, 2022.

12. Unsecured Loan from Directors

During the year under review, the Company has accepted an unsecured loan from the Director of the Company, who has provided a declaration in writing to the effect that the amount is not been given out of funds acquired by him by borrowing or accepting loans or deposits from others.

13. Conservation of Energy, Technology Absorption, Foreign Exchange earnings and outgo

(A) Conservation of energy

The operations of the Company are not energy intensive. However, every effort is made by the Company to ensure optimum use of energy, wherever possible.

- i. the steps taken or impact on conservation of energy: NIL;
- ii. Steps taken by company for utilizing alternate sources of energy: NIL;
- iii. Capital investment on energy conservation equipment's: NIL.

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(B) Technology Absorption

The Company is continuously making efforts for induction of innovative technologies and techniques which helps in product development and cost reduction.

- i. the efforts made towards technology absorption: NIL
- ii. the benefits derived like product improvement, cost reduction, product development or import substitution: NIL
- iii. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year): N.A.
 - a) the details of technology imported: N.A.
 - b) the year of import: N.A.
 - c) whether the technology been fully absorbed: N.A.
 - d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof: N.A.
- iv. the expenditure incurred on Research and Development.

(C) Foreign exchange earnings and Outgo

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows: Nil

The income and expenditure in foreign exchange is as under during the year under review:

Foreign Exchange outgo: Rs. NIL (previous year Rs. NIL)

CIF Value of imports: Rs. NIL (previous year Rs. NIL)

14. Corporate Social Responsibility (CSR)

The provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 became applicable to the Company during the Financial Year 2021–22. Accordingly, the Board adopted the Corporate Social Responsibility (“CSR”) Policy and the Annual Action Plan as formulated and recommended by the CSR Committee for the Company.

During the Financial Year 2021–22, the Company was required to spend an amount of Rs. 17,30,522.27/- towards Corporate Social Responsibility activities in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder. However, the Company was unable to spend the aforesaid amount during the year due to the non-finalisation/identification of suitable CSR projects and implementation agencies within the prescribed timelines.

Further, the Annual Report on CSR activities for the year under review, in the prescribed format, as required under Sections 134 and 135 of the Companies Act, 2013 read with Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and Rule 9 of the Companies (Accounts) Rules, 2014, is annexed herewith as “Annexure – I”.

15. Directors' Responsibility Statement

Pursuant to the requirement under section 134 of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the year ended 31st March, 2022, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (ii) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March, 2022 and of the profit and loss of the company for that period;

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- (iii) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the Directors had prepared the annual accounts on a going concern basis; and
- (v) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. Declaration by the Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) of the Companies Act, 2013 and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Hence, no declaration has been obtained.

17. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178 of the Companies Act, 2013

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

18. Particulars of loans, guarantees or investments under section 186:

Provisions of Section 186 except sub-section (1) of the Section are not applicable on the Company, being a company engaged in the business of providing infrastructural activities.

19. Statement indicating development and implementation of Risk Management Policy

Pursuant to the requirements of the Companies Act, 2013, the Company has established a comprehensive Risk Management Policy. The Board is responsible for overseeing the implementation of this policy, which includes identifying elements of risk that could impact the Company's strategic objectives.

The Board has conducted a thorough assessment of the prevailing industry risks and internal vulnerabilities. After due consideration, the Board is of the opinion that the Company's risk management processes are adequate and that no significant risks exist which might jeopardize the Company's existence.

20. Number of meetings of the Board

During the year the Board of Directors met Forty (40) times. The maximum interval between any two board meetings did not exceed 120 (one hundred and twenty) days.

Following is the attendance of each of the Directors at the Board Meetings held during the year under review:

Sr. No.	Date of Board Meeting	Total No. of Directors as on date of meeting	Attendance	
			No. of Directors attended	% of Attendance
1.	08/04/2021	2	2	100
2.	10/06/2021	2	2	100
3.	29/06/2021	2	2	100
4.	12/07/2021	2	2	100
5.	23/07/2021	2	2	100

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6.	02/08/2021	2	2	100
7.	09/08/2021	2	2	100
8.	11/08/2021	2	2	100
9.	12/08/2021	2	2	100
10.	13/08/2021	2	2	100
11.	06/09/2021	2	2	100
12.	13/09/2021	2	2	100
13.	14/09/2021	2	2	100
14.	21/09/2021	2	2	100
15.	24/09/2021	2	2	100
16.	28/09/2021	2	2	100
17.	21/10/2021	2	2	100
18.	28/10/2021	2	2	100
19.	02/11/2021	2	2	100
20.	12/11/2021	2	2	100
21.	17/11/2021	2	2	100
22.	19/11/2021	2	2	100
23.	30/11/2021	3	3	100
24.	01/12/2021	3	3	100
25.	04/12/2021	3	3	100
26.	06/12/2021	3	3	100
27.	17/12/2021	3	3	100
28.	22/12/2021	3	3	100
29.	24/12/2021	3	3	100
30.	13/01/2022	3	3	100
31.	24/01/2022	3	3	100
32.	27/01/2022	3	3	100
33.	27/01/2022	3	3	100
34.	24/02/2022	3	3	100
35.	08/03/2022	3	3	100
36.	17/03/2022	3	3	100
37.	22/03/2022	3	3	100
38.	23/03/2022	3	3	100
39.	25/03/2022	3	3	100
40.	28/03/2022	3	3	100

(b) Annual General Meeting (AGM)

AGM for the financial year 2020-2021 was held on 30/11/2021.

(c) Extra Ordinary General Meeting

One EGM has been convened during the year 20/11/2021.

21. Web address where annual return referred to in sub-section (3) of section 92 has been placed

The Company does not have a website. Accordingly, the web link of the Annual Return cannot be furnished under Section 134(3)(a), so the copy of annual return is placed at the registered office of the company for inspection.

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22. Details of Fraud Reported by Auditors

There have been no frauds reported by the Statutory Auditors of the Company under sub-section (12) of Section 143 of the Act during the year ended 31st March, 2022.

23. Audit Committee, Nomination and Remuneration Committee, CSR Committee and Vigil Mechanism

Since the Company is a Private Company, Audit Committee, Nomination and Remuneration Committee is not required to be constituted.

The Company in accordance with the provisions of Section 177 (9) of the Act has established a robust Vigil Mechanism Policy for Directors and employees to report genuine concerns to the management viz, instances of unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policy and assist the Audit Committee. The Directors and employees are encouraged to come forward and express his/her concern(s) without fear of punishment or unfair treatment.

Corporate Social Responsibility Committee

The Corporate Social Responsibility ("CSR") Committee was constituted pursuant to the provisions of Section 135 of the Companies Act, 2013. The roles and responsibilities of the CSR Committee, inter alia, include formulating and recommending the Corporate Social Responsibility Policy to the Board, recommending the amount of expenditure to be incurred on CSR activities, instituting a transparent monitoring mechanism for the implementation of CSR projects, programmes or activities undertaken by the Company, and monitoring the CSR Policy from time to time.

The CSR Committee initially comprised two members, namely Mr. Hari Niwas and Mrs. Savitri. During the year under review, the CSR Committee met once, i.e., on 08/09/2021. Further, pursuant to the resignation of Mrs. Savitri from the directorship of the Company and the appointment of Mr. Mohit Jandu and Mr. Kuldeep Jandu with effect from 25/11/2021, the Board of Directors have reconstituted the CSR Committee.

As on 31st March, 2022, the CSR Committee comprised of Mr. Hari Niwas, Mr. Mohit Jandu and Mr. Kuldeep Jandu.

24. Board's Comments on Auditors' Report

There are no qualification, reservation or adverse remark or disclaimer made by the Statutory Auditor and the observation of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not call for any further comment.

25. Secretarial Audit Report

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the Board of Directors of the Company, have not appointed Secretarial Auditor for the financial year 2021-22.

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26. Particulars of contracts or arrangements with related parties under Section 188

Transaction with related parties were conducted in a transparent manner in the best interest of the Company and Stakeholders. All the transactions entered into with the related parties during the year under review were in the ordinary course of business and on an arm's length basis.

Pursuant to the provisions of Section 134(3)(h) of the Act, the particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Act and prescribed in Form AOC-2 of Companies (Accounts) Rules, 2014, is annexed to this Report as "**Annexure II**".

27. Changes in Directors and Key Managerial Personnel

During the year under review, Ms. Savita (DIN: 03040195) resigned and Mr. Mohit Jandu (DIN: 09413626) and Mr. Kuldeep (DIN: 09413705) were appointed as the Additional Directors of the Company on 25/11/2021.

Mr. Mohit Jandu and Mr. Kuldeep Kumar was further appointed as Directors of the company at the Annual General Meeting of the Company held on 30/11/2021.

28. Details in respect of adequacy of internal financial controls with reference to the financial statements

The Company has an adequate system of Internal Financial Control commensurate with its size and scale of operations, procedures and policies, ensuring efficient and orderly conduct of its business, including adherence to the Company's policy, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information. Based on the assessment carried out by the Management and the evaluation of the results of the assessment, the Board is of the opinion that the Company has adequate Internal Financial Control System that is operating effectively during the year under review.

There were no instances of fraud which necessitates reporting of material mis-statement to the Company's operations.

29. Cost Record & Cost Audit

The Company has maintained cost records as specified by the Central Government under Section 148(1) of the Companies Act, 2013.

The Company has not appointed Cost Auditor for the Financial Year 2021-22.

30. Secure Workplace Policy

The Company is committed to providing a safe and conducive work environment to all of its employees and associates. The Company has created the framework for individuals to seek recourse and redressal to instances of sexual harassment. The Company has in place a Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH, 2013)

The Company has complied with the provision relating to the constitution of Internal Committee under POSH, 2013.

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31. Capital Structure

A) Share Capital

During the financial year 2021-22, the share capital of the Company was Rs. 50,47,55,300 divided into 5,04,75,530 Equity shares of Rs. 10/- each. During the Year under review, 6,655,530 Equity Shares of Rs. 10 each, were issued on Board Meeting held on 22/12/2021, and 4,320,000 Equity Shares of Rs. 10 each, were issued on Board Meeting held on 08/03/2022.

B) Shares with differential voting rights and sweat equity shares

Issue of equity shares with differential rights /Buy Back of Securities /Issue of sweat equity shares/ Bonus Shares/ Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees - Nil

C) Issue of employee stock options

The Company does not have any Employee Stock Option Scheme/ Plan.

D) Disclosure in respect of voting rights not directly exercised by the employees

The Company has not issued any Equity Shares to its employees in the manner as provided under Section 67(3) (c) of the Companies Act, 2013. Hence, the said disclosure does not apply to the Company.

32. Reports on Management Discussion analysis and Corporate Governance

Not applicable

33. Managerial Remuneration

- A) Since the Company is not a listed company, therefore statement containing the ratio of the remuneration of each director to the median employee's remuneration as required under section 197 of the Companies Act, 2013 read with rule (5) 1 of the Companies (Appointment and Remuneration of Managerial Personnel) rules, 2014 is not applicable.
- B) Since the Company is not a listed company, the disclosure regarding employees drawing salary in excess of limits prescribed under section 197 of the Companies Act, 2013 read with rule (5) 2 of the Companies (Appointment and Remuneration of Managerial Personnel) rules, 2014 is not applicable.
- C) Since the Company is not a public company, therefore disclosure required under section 197 of the Companies Act, 2013 regarding remuneration or commission received by the directors from the holding or subsidiary company of the company is not applicable.

34. Secretarial Standards

The Company has duly followed and complied with the applicable Secretarial standards, relating to Meeting of the Board of Directors (SS-1) and General Meeting (SS-2), issued by the Institute of Company Secretaries of India (ICSI).

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35. Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with their status as at the end of the financial year

During the year under review and till date of this Report, the Company has neither made any application against anyone nor any proceedings were pending against the Company under the Insolvency and Bankruptcy Code, 2016.

36. Details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof

The Company has not made any application for One Time Settlement (OTS) with any banks or financial institution.

37. Acknowledgement

The Board of Directors places on record its gratitude to the government and regulatory authorities, correspondent banks, for their support. The Board acknowledges the support of the shareholders and also places on record its sincere thanks to its valued client for its continued patronage. The Board also appreciates to all employees of the Company for their sincere work and commitment.

For Jandu Construction India Private Limited

For Jandu Construction India Pvt. Ltd.



Hari Niwas

Director

DIN: 03045343

**Add: H. No.305, Modal Town,
Hisar-125052 Haryana**

Director

For Jandu Construction India Pvt. Ltd.



Mohit Jandu

Director

DIN: 09413626

**Add: Moda Khera(31),Hisar
Haryana-125052**

Director

Place: Sirsa

Date: 31st August, 2022

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“Annexure - I”

Corporate Social Responsibility (CSR)

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

Annual Report on Corporate Social Responsibility (CSR) activities for the Financial year 2021-22

1. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken:

The Company has framed a CSR Policy in compliance with the provision of The Companies Act, 2013 and rules made thereunder. The CSR Policy, inter alia, covers the concept (CSR philosophy, snapshot of activities undertaken by the group and applicability, scope (area/localities to be covered and activities), resources, identification and approval process (resources/fund allocation, identification process and approval process) modalities of execution and implementation and monitoring.

2. The Composition of the CSR Committee:

The Composition includes the following members:

- Mr. Hari Niwas
- Mr. Mohit Jandu
- Mr. Kuldeep Kumar

3. Average net profit of the company for last three financial years: 8,65,26,113.44/-

5. Prescribed CSR Expenditure (two per cent of the amount as in item 3 above): Rs. 17,30,522.27/-

6. Details of CSR spent during the financial year: The Company was not able to spend an amount of INR 17,30,522.27/- by 31st day of March 2022.

(a) Total amount to be spent for the financial year: Rs. 17,30,522.27/-

(b) Amount unspent, if any: 17,30,522.27/-

(c) Manner in which the amount spent during the financial year is detailed below:

S. No	CSR project or activity identified	Sector in which the Project is covered	Projects or programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise	Amount spent on the projects or programs Sub – heads: (1) Direct expenditure on projects or programs (2) Overheads	Cumulative expenditure upto to the reporting period	Amount spent: Direct or through implementing agency
	TOTAL	NIL	NIL	NIL	NIL	NIL	NIL

6. In case the company has failed to spend the 2% of the Average Net Profit (INR) of the last 3 financial years, please provide the reasons for not spending the amount:

There was delay in realization of making the payment of unspent amount.

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7. A Responsibility statement, of the CSR Committee, that the CSR policy implementation and monitoring thereof is, in letter and spirit, in compliance with CSR objectives:

The CSR Committee confirms that the implementation and monitoring of CSR Policy is in compliance with the CSR objectives and policy of the Company.

For Jandu Construction India Private Limited

For Jandu Construction India Pvt. Ltd.

Hari Niwas
Director

DIN: 03045343

**Add: H. No.305, Modal Town,
Hisar-125052 Haryana**

Director

For Jandu Construction India Pvt. Ltd.

Mohit Jandu
Director

DIN: 09413626

**Add: Moda Khera(31),Hisar
Haryana-125052**

Director

Place: Sirsa

Date: 31st August, 2022

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“Annexure - II”

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis. **NIL**
2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	Mohit Jandu (Director)
a)	Nature of contracts/arrangements/transaction	Professional Fees
b)	Duration of the contracts/arrangements/transaction	-
c)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 1,600,000/-
d)	Date of approval by the Board/EGM	08.04.2021
e)	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	Kuldeep Kumar (Director)
a)	Nature of contracts/arrangements/transaction	Professional Fees
b)	Duration of the contracts/arrangements/transaction	-
c)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 1,700,000/-
d)	Date of approval by the Board/EGM	08.04.2021
e)	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	Godara Construction Co. (Director's Brother-in-Law Interest)
a)	Nature of contracts/arrangements/transaction	Sub Contract Income
b)	Duration of the contracts/arrangements/transaction	-
c)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 5,58,65,000/-
d)	Date of approval by the Board/EGM	08.04.2021
e)	Amount paid as advances, if any	NIL

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SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	Jandu Niraj JV (Jandu Construction India Private Limited Holding)
a)	Nature of contracts/arrangements/transaction	Sub Contract Income
b)	Duration of the contracts/arrangements/transaction	-
c)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 44,91,88,024/-
d)	Date of approval by the Board/EGM	08.04.2021
e)	Amount paid as advances, if any	NIL

SL. No.	Particulars	Details
	Name (s) of the related party & nature of relationship	Dheeraj Builders (Director's Brother-in-Law Interest)
a)	Nature of contracts/arrangements/transaction	Sub Contract Expenses and Purchases
b)	Duration of the contracts/arrangements/transaction	-
c)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 2,37,38,300/-
d)	Date of approval by the Board/EGM	08.04.2021
e)	Amount paid as advances, if any	NIL

By the Order of the Board
Jandu Construction India Private Limited

For Jandu Construction India Pvt. Ltd.


Hari Niwas

Director

DIN: 03045343

Add: H. No.305, Modal Town,
Hisar-125052 Haryana

For Jandu Construction India Pvt. Ltd.


Mohit Jandu

Director

DIN: 09413626

Add: Moda Khera(31),Hisar
Haryana-125052

Place: Sirsa

Date: 31st August, 2022

JANDU CONSTRUCTION INDIA PRIVATE LIMITED

Regd. Office: H. No. 323 Aggarsain Colony, SBI Street, Sirsa Haryana, 125055

CIN: U70109HR2019PTC083157; E-mail: janduconstco@yahoo.com; Tel No: +919416403088

Form AOC-1

“Annexure - III”

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of Subsidiaries / Associate Companies / Joint Ventures

For the Financial Year 2021-22

Part "A": Subsidiaries

Not Applicable — the Company does not have any subsidiary company as at 31st March, 2022 (per the Directors' Report, "Details of subsidiary/Joint Ventures/Associate companies").

1. Names of subsidiaries which are yet to commence operations: NA
2. Names of subsidiaries which have been liquidated or sold during the year: NA

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

The Company's only associate/joint-venture interest disclosed for FY 2021-22 — M/s Jandu Niraj (JV), an unincorporated joint venture — is entered below, per the Directors' Report and Note 6 to the financial statements.

Name of Associates / Joint Ventures	M/s Jandu Niraj (JV)
1. Latest audited Balance Sheet Date	31/03/2022
2. Shares of Associate/Joint Ventures held by the company on the year end — No.	N.A. — unincorporated joint venture (an association of persons for a construction/infrastructure contract, not a body corporate); the Company's interest is a 75% participating/profit-sharing share, not equity shares
Amount of Investment in Associates/Joint Venture	Rs. 7,37,872/- (per Note 11 "Other Current Assets — Investment in JV" to the financial statements, as at 31.03.2022; previous year Rs. NIL)
Extent of Holding %	75%
3. Description of how there is significant influence	The Company holds a 75% participating share in M/s Jandu Niraj (JV), an unincorporated joint venture constituted for execution of infrastructure/construction contract work, and is accordingly a co-venturer exercising joint control over the venture.
4. Reason why the associate/joint venture is not consolidated	The Company does not prepare consolidated financial statements. In line with AS 27, the Company's interest in the unincorporated joint venture is not consolidated line-by-line; the Company's share of the joint venture's profit has instead been accounted for and credited directly to Reserves and Surplus (Note 6 to the financial statements).
5. Networth attributable to Shareholding as per latest audited Balance Sheet	Rs. 7,37,871.75

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6. Profit / Loss for the year — i. Considered in Consolidation	NIL — no consolidated financial statements are prepared by the Company
ii. Not Considered in Consolidation	Rs. 7,37,871.75 — the Company's 75% share of the joint venture's profit for the year, credited directly to Reserves and Surplus per Note 6 to the financial statements

- Names of associates or joint ventures which are yet to commence operations: NA
- Names of associates or joint ventures which have been liquidated or sold during the year: NA
- The Company holds an interest in a joint venture that meets the definition set out in AS 27. This interest is recognised in accordance with the requirements of that Standard; the Company's share of the joint venture's results is accounted for and credited directly to Reserves and Surplus, as the Company does not prepare consolidated financial statements.

For Jandu Construction India Private Limited

For Jandu Construction India Pvt. Ltd.


Hari Niwas
Director

DIN: 03045343

Add: H. No.305, Modal Town,
Hisar-125052 Haryana

Place: Sirsa

Date: 31st August, 2022

For Jandu Construction India Pvt. Ltd.


Mohit Jandu
Director

DIN: 09413626

Add: Moda Khera(31),Hisar
Haryana-125052