

JITF INFRALOGISTICS LIMITED

Jindal ITF Centre, 28, Shivaji Marg, New Delhi-110015; Tel. No.: 011-66463983/84; Fax No.: 011-66463982

Dated: 06.08.2019

To,

BSE Limited

Corporate Relation Department Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001

Scrip Code: 540311

Through: BSE Listing Centre

National Stock Exchange of India Ltd.,

Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051

Scrip Code: JITFINFRA

Through: NEAPS

Sub.:- Un- Audited Financial Results (Standalone & Consolidated) for the 1st Quarter Ended 30th June, 2019 in accordance with Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

We are enclosing herewith a copy of the Un-audited Financial Results (Standalone & Consolidated) along with Limited Review Report by M/s Lodha & Co, the Statutory Auditors of the Company for the 1st Quarter ended 30th June, 2019 as approved and taken on record by the Board of Directors in their meeting held today i.e. 6th August, 2019.

The Board Meeting commences at 4.00 P.M and concluded at 5.10 P.M.

Kindly take the same on your record.

Thanking You, Yours faithfully

For JITF Infralogistics Limited

Alok Kumar Company Secretary A-19819





12, Bhagat Singh Marg, New Delhi - 110 001, India Telephone: 91 11 23710176 / 23710177 / 23364671 / 2414

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E-mail : delhi@lodhaco.com

Independent Auditor's Report on Unaudited Quarterly Standalone Financial Results of JITF Infralogistics Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of JITF Infralogistics Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of JITF Infralogistics Limited ('the Company') for the quarter ended 30th June 2019 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company in their meeting held on 6th August, 2019. Our responsibility is to issue a report on the Statement based on our review.

- 2. We conducted our review in accordance with the Standard on Review Engagement (SRE 2410) "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of The Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance about whether the financial results are free from material misstatement(s). A review is limited primarily to enquiries of the Company personnel and analytical procedures applied to the financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in all material respects in accordance with the applicable Indian Accounting Standards prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which is to be disclosed, or that it contains any material misstatement.

4. Emphasis of matter:

Attention is invited to Note no. 22.13 of the standalone financial statements for the financial year ended 31st March 2019 regarding non-provision of diminution in the value of investments as the management is of the opinion that such diminution is temporary in nature and for the reasons stated in the said note.

Our conclusion on the statement is not modified in respect of above matter.

For **LODHA & CO.** Chartered Accountants Firm's Registration No. 301051E

Pramod Kapoor

Partner

Membership No. 013822

Place: New Delhi

Dated: 6th August 2019

UDIN: 19013822AAAAAD2810

JITF INFRALOGISTICS LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.)-281403 CIN - L60231UP2008PLC069245

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

(₹ lacs)

S. No.	Particulars		Year Ended		
		30.06.2019 31.03.2019		30.06.2018	31.03.2019
		Unaudited	Audited	Unaudited	Audited
	Income				
1	Revenue from operations	-		-	
11	Other income	68.02	71.28	74.35	265.16
III	Total Income (I+II)	68.02	71.28	74.35	265.16
IV	Expenses				
	Employee benefits expense	46.34	36.30	45.57	146.22
	Finance costs	6.20	4.90	5.40	21.89
	Depreciation and amortization expense	0.07	0.06	0.07	0.26
	Other expenses	9.14	21.24	17.93	73.65
	Total expenses (IV)	61.75	62.50	68.97	242.02
V.	Profit/(loss) before tax and exceptional items (III- IV)	6.27	8.78	5.38	23.14
VI	Exceptional Items				
VII	Profit/(loss) before tax (V-VI)	6.27	8.78	5.38	23.14
VIII	Tax expense:				
	(1) Current tax	1.63	1.48	3.90	5.21
	(2) Deferred tax			-	-
	(3) MAT Credit		-	- 11	
	(4) Income tax of earlier year	1.14		-	
	Total Tax Expense (VIII)	2.77	1.48	3.90	5.21
IX	Profit (Loss) for the period (VII-VIII)	3.50	7.30	1.48	17.93
x	Other Comprehensive Income				
	(i) Re-measurement gains (losses) on defined benefit plan	0.45	(6.42)	2.09	1.78
	(ii) Income tax effect on above	(0.12)	1.67	(0.54)	(0.46)
	Total Other Comprehensive Income (X)	0.33	(4.75)	1.55	1.32
XI	Total Comprehensive Income for the period (IX+X) (Comprising profit (loss) and other comprehensive income for the period)	3.83	2.55	3.03	19.25
XII	Earnings per equity share (Face value of ₹ 2/- each)				
	(1) Basic (₹)	0.01	0.03	0.01	0.07
	(2) Diluted (₹)	0.01	0.03	0.01	0.07
XIII	Paid up Equity Share Capital	514.07	514.07	514.07	514.07
XIV	Other Equity			313	31,437.66
XV	Net Worth	1	Value of the second		31,951.73





Notes:

- 1. The segment wise results, revenue, assets and liabilities have been disclosed in consolidated financial results.
- 2. The figures for the quarter ended 31st March 2019 are the balancing figures between audited figures in respect of financial year ended 31st March ,2019 and the published year-to-date figures for the nine months ended 31st December,2018 which were subjected to Limited Review.
- 3. These results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 6th August 2019. Limited Review of these results has been carried out by the Auditors.
- 4. Figures of the previous period have been re-grouped/ reclassified to conform to the figures of current period.

For and on behalf of Board of Directors of JITF Infralogistics Limited

OGIS

Place: New Delhi

Date: 6th August, 2019

Amarendra Kumar Sinha Whole Time Director DIN 08190565





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Independent Auditor's Report on Unaudited Quarterly Consolidated Financial Results of JITF Infralogistics Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of JITF Infralogistics Limited

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of JITF Infralogistics Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of net profit after tax and total comprehensive income of its joint ventures for the quarter ended 30th June 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of the followings entities:
 - (a) Subsidiaries
 - (i) JITF Urban Infrastructure Services Limited
 - (ii) Jindal Rail Infrastructure Limited
 - (iii) JWIL Infra Limited
 - (iv) JITF Urban Infrastructure Limited
 - (v) JITF Urban Waste Management (Ferozepur) Limited
 - (vi) JITF Urban Waste Management (Bathinda) Limited
 - (vii) ITF Urban Waste Management (Jalandhar) Limited
 - (viii) Jindal Urban Waste Management (Visakhapatnam) Limited
 - (ix) Jindal Urban Waste Management (Guntur) Limited
 - (x) Jindal Urban Waste Management (Tirupati) Limited
 - (xi) Timarpur-Okhla Waste Management Company Limited



- indal Urban Waste Management (Ahmedabad) Limited (xii)
- (xiii) Jindal Urban Waste Management (Jaipur) Limited
- Jindal Urban Waste Management (Jodhpur) Limited (xiv)
- JITF Water Infra (Naya Raipur) Limited (xv)
- JITF ESIPL CETP (Sitarganj) Limited (xvi)
- JITF Industrial Infrastructure Development Company Limited (xvii)
- (xviii) Tehkhand Waste To Electricity Project Limited

(b) Joint Ventures

- JWIL-SSIL (JV) (i)
- SMC-JWIL(JV) (ii)
- JWIL-RANHILL (JV) (iii)
- MEIL-JWIL (JV) (iv)
- (v) JWIL-SPML (JV)
- TAPI-JWIL (JV) (vi)
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Material uncertainty relating to Going Concern relating to Subsidiary Companies

We draw attention to:

- (a) JITF Water Infra (Naya Raipur) Limited (JITFWIL/NRDA): JITFWIL had Concession agreement for Operation and Maintenance with local authority was not extended after 4th January 2018. Therefore, it indicates that a material uncertainty exists to continue as a going concern [Note no. 37.27 (a) of the consolidated financial statements for the year ended 31st March 2019].
- (b) JITF Urban Waste Management (Jalandhar) Limited (JITFUWML Jalandhar): The Concessioning Authority i.e. Municipal Corporation, Jalandhar did not fulfil the conditions / obligations of the Concession agreement and thus JITFUWML Jalandhar terminated the concession agreement and referred the matter for arbitration which is pending before the Arbitral Tribunal. JITFUWML Jalandhar is hopeful of getting the award in its favour. In view of the same there is a material uncertainty that the JITFUWML would be able to continue as a going concern [Note no.37.27(b) of the consolidated financial statements for the year ended 31st March 2019].
- (c) JITF Urban Waste Management (Ferozepur) Limited (JITFUWML Ferozepur): The Concessioning Authority i.e. Municipal Corporation, Ferozepur did not fulfil the conditions / obligations of the Concession agreement and thus JITFUWML Ferozepur terminated the concession agreement and referred the matter for arbitration which is pending before the Arbitral Tribunal. JITFUWML Ferozepur is hopeful of getting the award in its favour. In view of the same there is a material uncertainty that JITFUWML Ferozepur would be able to continue as a going concern [Note no.37.27 (c) of the consolidated financial statements for the year ended 31st March

2019].

(d) JITF Urban Waste Management (Bathinda) Limited (JITFUWML Bathinda): The Concessioning Authority i.e. Municipal Corporation, Bathinda did not fulfil the conditions / obligations of the Concession agreement and thus JITFUWML Bathinda terminated the concession agreement and referred the matter for arbitration which is pending before the Arbitral Tribunal. In view of the same there is a material uncertainty that JITFUWML Bathinda would be able to continue as a going concern [Note no. 37.27(d) of the consolidated financial statements for the year ended 31st March 2019].

Our conclusion on the statement is not modified in respect of above matters.

7. Other Matters:

- (a) We did not review the financial statements of 18 subsidiaries included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs 23462.18 lacs total net (loss) after tax of Rs. (1854.37) lacs and total comprehensive (loss) of Rs. (1849.51) lacs, for the quarter ended 30th June 2019, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs.0.69 lacs and total comprehensive income of Rs. 0.69 lacs, as considered in the consolidated unaudited financial results, in respect of 5 joint ventures, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- (b) The consolidated unaudited financial results also include the Group's share of net (loss) after tax of Rs. (0.34) lacs and total comprehensive (loss) of Rs. (0.34) lacs, as considered in the consolidated unaudited financial results, in respect of 1 joint venture, based on their financial results which have not been reviewed by their auditor. According to information and explanations given to us by the management, these financial results are not material to the Group.
- (c) Consolidated results / figures for the preceding quarter ended 31st March 2019 and for the quarter ended 30th June 2018 have not been reviewed by us. We have relied on data / information made available to us by the mar agement and financial results for the corresponding / preceding quarters are as certified by the management.

Our conclusion on the statement is not modified in respect of matters stated in (a), (b) & (c) above.

For LODHA & CO.

Chartered Accountants

Firm's Registration No. 301051E

Pramod Kapoor

Partner

Membership No. 013822

Place: New Delhi

Date: 6th August 2019

UDIN: 19013822AAAAAE5861

JITF INFRALOGISTICS LIMITED

Regd. Off.: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.)-281403 CIN - L60231UP2008PLC069245

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

(₹ lacs)

3. (19)			Year Ended		
S. No.	Particulars	30.06.2019 31.03.2019 30.06.2018			31.03.2019
		Unaudited	(Refer note 2)	(Refer note 2)	Audited
Inc	ome				
	venue from operations	20,863.20	20,566.51	6,382.04	58,217.31
	her income	476.06	133.51	90.95	487.98
III	Total Income (I+II)	21,339.26	20,700.02	6,472.99	58,705.29
	penses				
	st of materials consumed	11,177.49	10,124.98	2,159.17	26,319.61
Pur	rchases of Stock-in-Trade	30.80	106.18	704.81	898.43
Sub	o Contract Expenses	2,816.16	1,732.79	2,282.07	9,841.28
Cor	nstruction Expenses	13.03	712.65	292.53	1,438.39
	anges in inventories of finished goods, Stock-in ade and work- in-progress	600.48	(779.75)	(1,943.00)	(1,980.19
TANK AND	ployee benefits expense	1,487.08	1,438.53	1,278.41	5,239.0
	ance costs	4,821.19	4,135.80	3,884.10	16,509.9
	preciation and amortization expense	573.86	556.25	543.19	2,331.6
	ner expenses	1,423.78	3,366.99	1,686.37	9,912.1
	Total expenses (IV)	22,943.87	21,394.42	10,887.65	70,510.2
V	ofit/(loss) before tax and share of profit/(loss) of	(1,604.61)	(694.40)	(4,414.66)	(11,805.00
	t venture and exceptional items (III- IV)				
	ceptional Items		()		
	are of profit (loss) of joint venture	0.35	(6.09)	(0.99)	(12.0
VIII - Pro	ofit/(loss) before tax	(1,604.26)	(700.49)	(4,415.65)	(11,817.0
IX Tax	c expense:				
	Current tax	9.88	9.74	17.98	65.5
and the same	Deferred tax	301.98	622.61	(620.14)	(452.5
	MAT Credit	(8.25)	1.44	(14.09)	(50.6
	Income tax of earlier year	1.14	1	,	-
		304.75	633.79	(616.25)	(437.6
X Pro	ofit (Loss) for the period (VIII-IX)	(1,909.01)	(1,334.28)	(3,799.40)	(11,379.41
	ofit/(loss) for the period attributable to:				
1000	ners of the parent	(1,855.77)	(1,187.74)	(3,748.78)	(11,055.30
	n-controlling interest	(53.24)	(146.54)	(50.62)	(324.0
Tot		(1,909.01)	(1,334.28)	(3,799.40)	(11,379.4
	her Comprehensive Income Re-measurement gains (losses) on defined	7.31	12.74	4.69	29.2
/ / / /	benefit plan Income tax effect on above	(2.12)	(3.60)	(1.40)	(8.4
	Equity Instruments through Other	(2.12)	(3.60)	(1.40)	(0.4
(111)	Comprehensive Income		43.26		173.0
(iv)	Income tax effect on above		(12.04)		(48.1
Tota	al Other Comprehensive Income (XI)	5.19	40.36	3.29	145.6
Othe	er Comprehensive Income attributable to:				
Own	ners of the parent	5.19	40.19	3.34	145.6
Non-	-controlling interest		0.17	(0.05)	0.0
Tot		5.19	40.36	3.29	145.6
(Con	al Comprehensive Income for the period (X+XI) nprising profit (loss) and other comprehensive income the period)	(1,903.82)	(1,293.92)	(3,796.11)	(11,233.7
Tota	Il Comprehensive Income attributable to:			ETT THE COL	
Own	ners of the parent	(1,850.58)	(1,147.55)	(3,745.44)	(10,909.7
	-controlling interest	(53.24)	(146.37)	(50.67)	(324.0
Tot		(1,903.82)	(1,293.92)	(3,796.11)	(11,233.7
XIII Earn	nings per equity share (Face value of ₹ 2/- each)				
(1) B	Basic (₹)	(7.22)	(4.62)	(14.58)	(43.0
(2) D	Diluted (₹)	(7.22)	(4.62)	(14.58)	(43.0
	THA O				
A STATE OF THE STA	d up Equity Share Capital	514.07	514.07	514.07	514.0 (37,439.2
	: Worth	14	N. S. S. S. S. S. S. S.		(36,925.16

JITF INFRALOGISTICS LIMITED

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2019

(₹ lacs)

		Quarter Ended			Year Ended	
S.No.	Particulars					
3.NO.	ranicolais	30.06.2019	31.03.2019	30.06.2018	31.03.2019	
		Unaudited	(Refer note 2)	(Refer note 2)	Audited	
	Segment Revenue	501410	11.175.00	540.10	07.415.00	
	a) Rail freight Wagon	5,814.10	11,175.90	562.18	27,415.93	
	b) Water Infrastructure	13,476.96	7,941.38	4,303.06	24,868.45	
	c) Urban Infrastructure	1,572.14	1,449.23	1,516.80	5,932.93	
	d) Others	00.0/2.00		4 200 04	-	
	Gross Turnover	20,863.20	20,566.51	6,382.04	58,217.31	
	Less: Inter-segment transfer	- K - K	- 1	-		
	Total revenue from operations	20,863.20	20,566.51	6,382.04	58,217.31	
2	Segment Results					
	Profit/(Loss) before finance costs, Interest Income					
	exceptional items and Tax	No. of the Land				
	a) Rail freight Wagon	303.92	2,870.42	58.92	2,747.61	
	b) Water Infrastructure	2,157.41	960.12	(862.80)	1,914.53	
	c) Urban Infrastructure	280.37	(478.91)	183.09	(407.51)	
	d) Others	(6.73)	(112.32)	(1.70)	(126.70)	
	Sub Total	2,734.97	3,239.31	(622.49)	4,127.93	
	Total Segment Profit/(Loss) before finance costs and Tax	2,734,97	3.239.31	(622.49)	4,127,93	
	(i) Interest Expense	(4,821.19)	(4,135.80)	(3,884.10)	(16,509,98)	
	(ii) Interest Income	124.05	114.49	57.70	316.24	
	(iii) Other Un-allocable Income (Net of Expenditure)	357.91	81.51	33.24	248.79	
	Profit/(Loss) before Tax and exceptional items	(1,604.26)	(700.49)	(4,415.65)	(11,817.02)	
	Exceptional items			_		
	Profit/(Loss) before Tax	(1,604.26)	(700.49)	(4,415.65)	(11,817.02)	
	(i) Current Tax	9.88	9.74	17.98	65.55	
	(ii) Deferred Tax	301.98	622.61	(620.14)	(452.52)	
	(iii) MAT Credit	(8.25)	1.44	(14.09)	(50.64)	
	(iv) Income Tax earlier year	1.14	1			
	Profit/(Loss) after Tax	(1,909.01)	(1,334.28)	(3,799.40)	(11,379.41)	
3	Segment Assets					
	a) Rail freight Wagon	49,616.81	50,756,84	45,742.62	50,756.84	
	b) Water Infrastructure	42,942.18	33,693,42	23,535.65	33,693,42	
	c) Urban Infrastructure	74,955.29	72,405.64	51,174.19	72,405.64	
	d) Others	797.92	1,046.96	452.20	1,046.96	
	e) Unallocated	16,528.25	16,867.38	16,665.44	16,867.38	
	Total Segment Assets	1,84,840.45	1,74,770.24	1,37,570.10	1,74,770.24	
					·	
	Segment Liabilities	704450	0.455.00	4 007 10	0.45-00	
	a) Rail freight Wagon	7,946.58	8,455.80	6,397.48	8,455.80	
	b) Water Infrastructure	21,898.66	14,842.00	10,489.73	14,842.00	
	c) Urban Infrastructure	4,301.58	4,074.87	2,191.28	4,074.87	
	d) Others	2,090.63	2,683.74	1,253.20	2,683.74	
	e) Unallocated	1,87,174.92	1,81,638.99	1,46,999.28	1,81,638.99	
	Total Segment Liabilities	2,23,412.37	2,11,695.40	1,67,330.97	2,11,695.40	





Notes:

- Effective 1st April, 2019, the Company adopted Ind AS 116 "Leases" and applied the same to
 the lease contracts existing on 1st April, 2019 using the modified retrospective approach,
 recognizing right-of-use asset and adjusted lease liability. Accordingly, comparatives for the
 year ended 31st March, 2019 and other periods disclosed have not been retrospectively
 adjusted. The effect of the adoption is not significant to the loss for the period and earning
 per share.
- 2. In accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Statutory Auditors have carried out a limited review of the consolidated financial results for the quarter ended 30th June, 2019. The Consolidated results for quarter ended 30th June, 2018 and 31st March, 2019 are considered as certified by the management of respective companies and Parent's Board of Directors have approved; and have not been subjected to review by auditors.
- 3. These results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 6th August 2019. Limited Review of these results has been carried out by the Auditors.
- 4. Figures of the previous period have been re-grouped/ reclassified to conform to the figures of current period.

OGIS

For and on behalf of Board of Directors of JITF Infralogistics Limited

Place: New Delhi

Date: 6th August, 2019

Amarendra Kumar Sinha Whole Time Director

DIN 08190565