



## JITF INFRALOGISTICS LIMITED

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

Dated: 25.06.2021

To,

**BSE Limited**  
Corporate Relation Department  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001

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

Scrip Code: 540311

Scrip Code: JITFINFRA

Through: BSE Listing Centre

Through: NEAPS

**Sub: Information pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).**

Dear Sir,

This is with reference to the captioned subject, we wish to inform you that pursuant to Regulation 30(2) read with Schedule III Part A Para A and Regulation 33 of the Listing Regulations, please find enclosed herewith the Audited Financial Results (Standalone & Consolidated) of the Company for the 4<sup>th</sup> quarter/year ended 31<sup>st</sup> March, 2021 along with the Auditors Report thereon by M/s Lodha & Co Chartered Accountants, the Statutory Auditors of the Company.

The Board Meeting commenced at 12.30 p.m. and concluded at 2.45 p.m.

Thanking You,

Yours Faithfully  
**FOR JITF INFRALOGISTICS LIMITED**

.....  
**ALOK KUMAR**  
**COMPANY SECRETARY**  
**ACS No. 19819**  
**Encl: As Above**





## JITF INFRALOGISTICS LIMITED

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

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Through: BSE Listing Centre

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**Sub: Declaration in respect of unmodified opinion by Statutory Auditors on Audited Financial Results (Standalone & Consolidated )for the period ended March 31, 2021 – Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sirs,

This is with reference to the captioned subject, we hereby declare that the Auditors Report on the Annual Audited Financial Results (Standalone & Consolidated) of the Company for the period ended on 31<sup>st</sup> March, 2021 does not contain any modified opinion.

This is for your information and record please.

Thanking You,

Yours Faithfully  
**FOR JITF INFRALOGISTICS LIMITED**

.....  
**ALOK KUMAR**  
**COMPANY SECRETARY**  
**ACS No. 19819**  
**Encl: As Above**



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

To  
**The Board of Directors of  
JITF Infralogistics Limited**

**Report on the Audit of Standalone Financial Results****Opinion**

We have audited the accompanying Statement of Standalone Financial Results of JITF Infralogistics Limited ('the Company') for the quarter ended March 31, 2021 and year to the date for the period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) are presented in accordance with the requirements of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended 31<sup>st</sup> March, 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the audit of Standalone Financial Results' 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 together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

Attention is drawn to Note no. 24(13) of the standalone financial statements for the financial year ended 31<sup>st</sup> March 2021 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 opinion is not modified in respect of above matter.

**Management's Responsibilities for the Standalone Financial Results**

The statement has been prepared on the basis of the Standalone annual financial statements for the year ended 31<sup>st</sup> March, 2021. The Company's Board of Directors of the Company are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and



other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. 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 judgements and estimates that are reasonable and prudent; and the 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the audit of Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is the high level of assurance but, is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to



continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

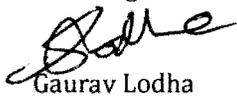
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

#### **Other Matters**

The Statement includes the results for the quarter ended 31st March, 2021 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2021 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of above stated matter.

For LODHA & CO.  
Chartered Accountants  
Firm Registration No.: -301051E



Gaurav Lodha  
Partner  
Membership No. 507462  
UDIN: 21507462AAAANC9914  
Place: New Delhi  
Date: 25<sup>th</sup> June 2021



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

To  
**The Board of Directors of  
JITF Infralogistics Limited**

Report on the audit of the Consolidated Financial Results

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of JITF Infralogistics Limited ("the Company"/"Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and Joint Ventures, for the quarter and year ended March 31, 2021 ["the Statement"], attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ["the Listing Regulations"].

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial information of the subsidiaries and Joint Ventures referred in Other Matters section below, the Statement:

- a) Includes the results of the following entities;
- Subsidiary companies
- (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) JITF 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
  - (xii) Jindal Urban Waste Management (Ahmedabad) Limited
  - (xiii) Jindal Urban Waste Management (Jaipur) Limited
  - (xiv) Jindal Urban Waste Management (Jodhpur) Limited
  - (xv) JITF Water Infra (Naya Raipur) Limited
  - (xvi) JITF ESIPL CETP (Sitarganj) Limited
  - (xvii) JITF Industrial Infrastructure Development Company Limited
  - (xviii) Tehkhand Waste To Electricity Project Limited

Jointly Ventures of Subsidiary Company

- (i) JWIL-SSIL (JV)
- (ii) SMC-JWIL(JV)
- (iii) JWIL-RANHILL (JV)
- (iv) MEIL-JWIL (JV)
- (v) JWIL-SPML (JV)



- (vi) TAPI-JWIL (JV)
- (vii) KNK-JWIL(JV)
- (viii) SPML -JWIL (JV)
- (ix) OMIL-JWIL-VKMCPL(JV) (JV)

- b) is presented in accordance with the Listing Regulations in this regard; and
- c) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net loss, other comprehensive income and other financial information of the Group and its Joint Ventures for the quarter and year ended March 31,2021.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act 2013, as amended ("the Act")' Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the consolidated Financial Results" section of our report. We are independent of the Group and its Joint Ventures in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters' paragraph below, is sufficient and appropriate to provide a basis for our opinion.

#### **Material Uncertainty Related to Going Concern of Subsidiary Company:**

Jitf Water Infra (Naya Raipur) Limited (JITFWIL/NRDA): Auditor of JITFWIL/NRDA has drawn attention regarding non-extension of the Concession agreement for Operation and Maintenance beyond 4<sup>th</sup> January, 2018 by the local authority. Therefore, it indicates that a material uncertainty exists that may cast significant doubt on the JITFWIL's ability to continue as a going concern {note no. 36.26(a) of the audited consolidated financial statements for the year ended 31<sup>st</sup> March, 2021}.

#### **Emphasis of matters:**

We draw attention in respect to JITF Urban Waste Management (Bathinda) Limited, JITF Urban Waste Management (Ferozepur) Limited and JITF Urban Waste Management (Jalandhar) Limited, whose auditors have drawn attention in their respective audit reports that the said Companies has prepared financial statements on going concern basis based on their assessment of receiving the Arbitration Award and additional support from promoters [note no. 36.26(b), 36.26(c) and 36.26(d) of the audited consolidated financial statements for the year ended 31<sup>st</sup> March,2021].The auditors of the above stated companies had not qualified their opinion in this regard.

Our opinion is not modified for matters stated above.



## **Management's Responsibilities for the Consolidated Financial Results**

The statement has been prepared on the basis of the Consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net loss and other comprehensive income and other financial information of the Group including its Joint Ventures in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in Group and of its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its Joint Ventures and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its Joint Venture are responsible for assessing the ability of the Group and of its Joint Ventures to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or the cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its Joint Ventures are also responsible for overseeing of financial reporting process of the Group and of its Joint Ventures.

## **Auditors Responsibilities for the Audit of Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is the high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risk of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act we are also responsible for expressing our opinion through a separate report on the complete set of Consolidated financial statements on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls. For drafting of our report, we have considered the report of the independent auditors of respective Indian subsidiary companies and joint ventures.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ability of the Group and its Joint Ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its Joint Ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its Joint Ventures to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



## Other Matters

1. The statement include the audited financial results of eighteen subsidiaries, whose financial statements/financial information reflect total assets of Rs. 4,34,469.01 lacs as at 31<sup>st</sup> March 2021, total revenue of Rs.1,55,267.07 lacs and Rs.2,14,474.12 lacs, total net profit/ (loss) after tax of Rs. (13,289.19 lacs) and Rs. (22,265.73 lacs) and total comprehensive income of Rs. (13,516.95 lacs) and Rs. (22,550.73 lacs) for the quarter and year ended 31<sup>st</sup> March 2021 respectively, as considered in the consolidated annual financial results. We did not audit the financial statements of six joint ventures which reflects Group's share of net profit / (loss) of Rs. (1.56 lacs) and Rs. (2.26 lacs) and total comprehensive income of Rs. (1.56 lacs) and Rs. (2.26) lacs for the quarter and year ended 31<sup>st</sup> March 2021 respectively, as considered in the consolidated financial statements. This financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the management and our report on the statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of other auditors and the procedures performed by us are as stated in paragraph above.

Our opinion is not modified in respect of this matter.

2. The statement include the Company's share of net profit / (loss) of Rs. 6.10 lacs and Rs. 5.02 and total comprehensive income of Rs. 6.10 lacs and Rs. 5.02 lacs for the quarter and year ended 31<sup>st</sup> March 2021 respectively, as considered in the consolidated financial statements in respect of three joint venture, whose financial statements and other information have not been audited by their respective auditor and have been provided to us by the management. We considered these financial results and other information as certified by the management. According to information and explanations given to us by the management, these financial results are not material to the Group.

Our opinion is not modified in respect of this matter.

3. The statement includes the results for the quarter ended 31<sup>st</sup> March 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review.

Our opinion is not modified in respect of matters stated in (3) above.

For Lodha & Co.  
Chartered Accountants  
Firm Registration No. 301051E



(Gaurav Lodha)  
Partner  
Membership No. 507462  
UDIN : 21507462AAAAND8171  
Place: New Delhi  
Dated: 25<sup>th</sup> June, 2021



**JITF INFRALOGISTICS LIMITED**

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

CIN - L60231UP2008PLC069245

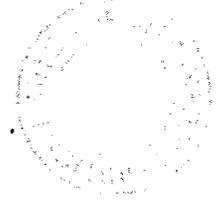
**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021**

(₹ Lacs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021 Audited	31.12.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited
	<b>Income</b>					
I	Revenue from operations	65.13	63.42	71.24	258.79	160.30
II	Other income	-	0.05	-	0.78	119.38
III	<b>Total Income (I+II)</b>	<b>65.13</b>	<b>63.47</b>	<b>71.24</b>	<b>259.57</b>	<b>279.68</b>
	<b>Expenses</b>					
IV	Employee benefits expense	42.20	43.20	47.77	173.27	174.59
	Finance costs	3.85	5.03	6.48	20.22	25.66
	Depreciation and amortization expense	0.10	0.08	0.08	0.34	0.32
	Other expenses	11.29	11.52	11.77	42.92	56.67
	<b>Total expenses (IV)</b>	<b>57.44</b>	<b>59.83</b>	<b>66.10</b>	<b>236.75</b>	<b>257.24</b>
V	<b>Profit/(loss) before tax and exceptional items (III-IV)</b>	<b>7.69</b>	<b>3.64</b>	<b>5.14</b>	<b>22.82</b>	<b>22.44</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>7.69</b>	<b>3.64</b>	<b>5.14</b>	<b>22.82</b>	<b>22.44</b>
VIII	<b>Tax expense:</b>					
	(1) Current tax	2.73	0.46	3.43	9.00	7.23
	(2) Deferred tax	(1.36)	0.65	(3.66)	(3.11)	(3.66)
	(3) Income tax of earlier year	-	-	-	-	1.14
	<b>Total Tax Expense (VIII)</b>	<b>1.37</b>	<b>1.11</b>	<b>(0.23)</b>	<b>5.89</b>	<b>4.71</b>
IX	<b>Profit (Loss) for the year/period (VII-VIII)</b>	<b>6.32</b>	<b>2.53</b>	<b>5.37</b>	<b>16.93</b>	<b>17.73</b>
X	<b>Other Comprehensive income</b>					
	(i) Re-measurement gains (losses) on defined benefit plan	(12.60)	4.51	16.72	0.94	18.06
	(ii) Income tax effect on above	3.17	(1.14)	(3.78)	(0.24)	(4.13)
	<b>Total Other Comprehensive Income (X)</b>	<b>(9.43)</b>	<b>3.37</b>	<b>12.94</b>	<b>0.70</b>	<b>13.93</b>
XI	<b>Total Comprehensive Income for the year/period (IX+X)</b> (Comprising profit/ (loss) and other comprehensive income for the year/period)	<b>(3.11)</b>	<b>5.90</b>	<b>18.31</b>	<b>17.63</b>	<b>31.66</b>
XII	<b>Earnings per equity share (Face value of ₹ 2/- each)</b>					
	(1) Basic (₹)	0.02	0.01	0.02	0.07	0.07
	(2) Diluted (₹)	0.02	0.01	0.02	0.07	0.07
XIII	Paid up Equity Share Capital	514.07	514.07	514.07	514.07	514.07
XIV	Other Equity				31,486.95	31,469.32
XV	Net Worth				32,001.02	31,983.39

A

M. Sinha



**JITF INFRA LOGISTICS LIMITED**

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

CIN - L60231UP2008PLC069245

**STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2021**

(₹ Lacs)

S.No.	Particulars	As at March 31, 2021 Audited	As at March 31, 2020 Audited
	<b>Assets</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	2.39	0.81
	(b) Intangible assets	0.04	0.06
	(c) Financial Assets Investments	32,083.16	32,083.16
	(d) Deferred tax assets (net)	6.53	3.66
(2)	<b>Current assets</b>		
	(a) Financial Assets		
	(i) Trade receivables	19.34	56.03
	(ii) Cash and cash equivalents	29.42	24.88
	(iii) Bank balances other than (ii) above	1.11	1.11
	(b) Current tax assets (Net)	28.46	38.78
	(c) Other current assets	18.52	21.86
	<b>Total Assets</b>	<b>32,188.97</b>	<b>32,230.35</b>
	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	(a) Equity share capital	514.07	514.07
	(b) Other equity	31,486.95	31,469.32
	<b>Liabilities</b>		
(1)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	Borrowings	134.97	194.85
	(b) Provisions	17.86	13.77
(2)	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade payables		
	- Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
	- Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	2.39	2.31
	(ii) Other financial liabilities	22.40	21.71
	(b) Other current liabilities	9.24	13.48
	(c) Provisions	1.09	0.84
	<b>Total Equity and Liabilities</b>	<b>32,188.97</b>	<b>32,230.35</b>



**JITF INFRA LOGISTICS LIMITED**
**AUDITED STATEMENT OF STANDALONE CASH FLOW FOR YEAR ENDED 31ST MARCH, 2021**

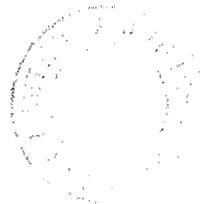
(₹ Lacs)

PARTICULARS	Year Ended	
	31.03.2021 Audited	31.03.2020 Audited
<b>A. CASH INFLOW (OUTFLOW) FROM THE OPERATING ACTIVITIES</b>		
Net profit before tax and exceptional items	22.82	22.44
Adjustments for :		
Add/(Less)		
Interest Expenses	20.22	25.66
Depreciation	0.34	0.32
(Profit)/loss on sale of fixed assets (net)	(0.05)	20.51
<b>Operating profit before working capital changes</b>	<b>43.33</b>	<b>48.42</b>
Adjustments for :		
(Increase)/Decrease in Loans and advances and other assets	47.48	(7.61)
Increase/(Decrease) in Trade and Other Payables	1.81	49.29
<b>CASH GENERATED FROM OPERATIONS BEFORE EXCEPTIONAL ITEMS</b>	<b>92.62</b>	<b>60.17</b>
Tax (Paid) / Refund	(6.13)	(8.84)
<b>Net cash inflow / ( outflow ) from operating activities</b>	<b>86.49</b>	<b>51.33</b>
<b>B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES</b>		
Purchase of fixed assets	(1.92)	(0.79)
Sales proceeds of fixed assets	0.07	(1.85)
<b>C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>		
Interest paid	(0.10)	(2.56)
Increase/(Decrease) in Long Term Borrowings	(80.00)	(39.00)
<b>NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>(80.10)</b>	<b>(41.56)</b>
<b>Net changes in cash and cash equivalents</b>	<b>4.54</b>	<b>9.09</b>
Cash and cash equivalents at beginning of the year	24.88	15.79
<b>Cash and cash equivalents at end of the year</b>	<b>29.42</b>	<b>24.88</b>

**NOTES:**

1. Figures in bracket indicates cash out flow.

2. The above cash flow statement has been prepared under the indirect method set out in IND AS-7 'Statement of Cash Flows'



Notes:

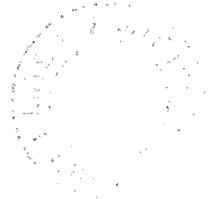
1. The business activity of the Company falls within a single primary business segment viz 'Management Support Services' and hence there is no other reportable segment as per Ind AS 108 'operating segments'.
2. The figures of the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor.
3. Previous quarters/year figures have been regrouped/rearranged, wherever considered necessary to confirm to current quarter and year ended classification.
4. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 25th June, 2021.

Place: New Delhi  
Date: 25th June, 2021.

**BY Order of the Board  
for JITF Infralogistics Limited**



**Amarendra Kumar Sinha  
Whole Time Director  
DIN 08190565**



**JITF INFRA LOGISTICS LIMITED**

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

CIN - L60231UP2008PLC069245

**AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021**

(₹ Lacs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021 Audited	31.12.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited
	<b>Income</b>					
I	Revenue from operations	43,277.86	21,917.05	24,323.79	92,894.28	84,534.35
II	Other income	421.05	140.58	269.75	844.78	681.92
III	<b>Total Income (I+II)</b>	<b>43,698.91</b>	<b>22,057.63</b>	<b>24,593.54</b>	<b>93,739.06</b>	<b>85,216.27</b>
	<b>Expenses</b>					
IV	Cost of materials consumed	13,840.38	9,735.40	9,828.36	36,334.29	42,465.89
	Purchases of Stock-in-Trade	17,434.35	-	4,688.66	17,796.24	9,942.21
	Sub Contract Expenses	3,621.35	5,256.24	3,050.79	13,720.24	7,835.99
	Construction Expenses	2,649.30	397.13	576.34	3,667.40	1,029.04
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(244.96)	(645.22)	1,403.22	134.40	224.12
	Employee benefits expense	1,651.32	1,589.84	1,583.18	6,304.52	6,105.88
	Finance costs	5,295.70	5,565.92	5,215.75	21,641.46	20,047.50
	Depreciation and amortization expense	561.60	567.57	595.12	2,261.72	2,348.50
	Other expenses	2,679.60	1,193.36	3,158.40	6,009.50	7,843.15
	<b>Total expenses (IV)</b>	<b>47,488.64</b>	<b>23,660.24</b>	<b>30,099.82</b>	<b>1,07,869.77</b>	<b>97,842.28</b>
V	<b>Profit/(loss) before tax and share of profit/(loss) of joint venture and exceptional items (III- IV)</b>	<b>(3,789.73)</b>	<b>(1,602.61)</b>	<b>(5,506.28)</b>	<b>(14,130.71)</b>	<b>(12,626.01)</b>
VI	Exceptional Items	-	-	-	-	-
VII	Share of profit (loss) of joint venture	4.54	(1.31)	(3.42)	2.76	32.98
VIII	<b>Profit/(loss) before tax</b>	<b>(3,785.19)</b>	<b>(1,603.92)</b>	<b>(5,509.70)</b>	<b>(14,127.95)</b>	<b>(12,593.03)</b>
	<b>Tax expense:</b>					
IX	(1) Current tax	25.14	8.23	3.43	46.50	7.23
	(2) Deferred tax	(267.80)	257.45	101.29	(639.58)	1,012.93
	(3) Income tax of earlier year	8.08	-	-	8.08	13.05
	<b>Total Tax Expense (IX)</b>	<b>(234.58)</b>	<b>265.68</b>	<b>104.72</b>	<b>(585.00)</b>	<b>1,033.21</b>
X	<b>Profit (Loss) for the year/period (VIII-IX)</b>	<b>(3,550.61)</b>	<b>(1,869.60)</b>	<b>(5,614.42)</b>	<b>(13,542.95)</b>	<b>(13,626.24)</b>
	<b>Profit/(loss) for the year/period attributable to:</b>					
	Owners of the parent	(4,021.12)	(2,773.04)	(5,728.65)	(15,072.17)	(13,595.05)
	Non-controlling interest	470.51	903.44	114.23	1,529.22	(31.19)
	<b>Total</b>	<b>(3,550.61)</b>	<b>(1,869.60)</b>	<b>(5,614.42)</b>	<b>(13,542.95)</b>	<b>(13,626.24)</b>
	<b>Other Comprehensive Income</b>					
XI	(i) Re-measurement gains (losses) on defined benefit plan	14.25	(4.08)	(8.81)	2.99	12.98
	(ii) Income tax effect on above	(3.25)	1.15	3.51	(0.04)	(2.35)
	(iii) Equity Instruments through Other Comprehensive Income	(143.42)	(17.39)	10.09	(195.61)	40.36
	(iv) Income tax effect on above	37.72	4.38	(1.74)	50.86	(10.16)
	<b>Total Other Comprehensive Income (XI)</b>	<b>(94.70)</b>	<b>(15.94)</b>	<b>3.05</b>	<b>(141.80)</b>	<b>40.83</b>
	<b>Other Comprehensive Income attributable to:</b>					
	Owners of the parent	(97.51)	(13.34)	6.30	(136.81)	43.52
	Non-controlling interest	2.81	(2.60)	(3.25)	(4.99)	(2.69)
	<b>Total</b>	<b>(94.70)</b>	<b>(15.94)</b>	<b>3.05</b>	<b>(141.80)</b>	<b>40.83</b>
XII	<b>Total Comprehensive Income for the year/period (X+XI) (Comprising profit/ (loss) and other comprehensive income for the year/period)</b>	<b>(3,645.31)</b>	<b>(1,885.54)</b>	<b>(5,611.37)</b>	<b>(13,684.75)</b>	<b>(13,585.41)</b>
	<b>Total Comprehensive Income attributable to:</b>					
	Owners of the parent	(4,118.63)	(2,786.38)	(5,722.35)	(15,208.98)	(13,551.53)
	Non controlling interest	473.32	900.84	110.98	1,524.23	(33.88)
	<b>Total</b>	<b>(3,645.31)</b>	<b>(1,885.54)</b>	<b>(5,611.37)</b>	<b>(13,684.75)</b>	<b>(13,585.41)</b>
XIII	<b>Earnings per equity share (Face value of ₹ 2/- each)</b>					
	(1) Basic (₹)	(15.64)	(10.79)	(22.29)	(58.64)	(52.89)
	(2) Diluted (₹)	(15.64)	(10.79)	(22.29)	(58.64)	(52.89)
XIV	Paid up Equity Share Capital	514.07	514.07	514.07	514.07	514.07
XV	Other Equity	-	-	-	(62,926.45)	(47,707.20)
XVI	Net Worth	-	-	-	(62,412.38)	(47,193.13)



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**JITF INFRA LOGISTICS LIMITED**

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

CIN - L60231UP2008PLC069245

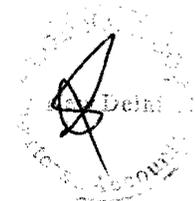
**STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2021**

(₹ Lacs)

S.No.	Particulars	Consolidated	
		As at March 31, 2021 Audited	As at March 31, 2020 Audited
	<b>Assets</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	59,193.91	60,233.33
	(b) Capital work-in-progress	63,577.11	45,935.57
	(c) Other Intangible assets	68.51	88.52
	(d) Financial Assets		
	(i) Investments	1,108.05	1,303.66
	(ii) Other financial assets	2,236.03	2,114.01
	(e) Deferred tax assets	11,166.84	10,359.17
	(f) Other non-current assets	3,188.78	2,179.75
(2)	<b>Current assets</b>		
	(a) Inventories	9,967.38	10,409.36
	(b) Financial Assets		
	(i) Trade receivables	26,729.63	24,104.11
	(ii) Cash and cash equivalents	3,979.73	465.60
	(iii) Bank balances other than (ii) above	7,066.42	2,229.01
	(iv) Loans	9.42	5.64
	(v) Other financial assets	17,759.83	21,945.63
	(c) Current tax assets (net)	3,955.57	5,224.86
	(d) Other current assets	14,737.32	12,066.08
	<b>Total Assets</b>	<b>2,24,744.53</b>	<b>1,98,664.30</b>
	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	(a) Equity share capital	514.07	514.07
	(b) Other equity	(62,926.45)	(47,707.20)
	<b>Non-Controlling Interest</b>	2,732.99	1,208.76
	<b>Liabilities</b>		
(1)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	2,20,196.48	1,81,797.81
	(ii) Other financial liabilities	2,544.66	2,166.73
	(b) Provisions	465.08	401.11
	(c) Deferred tax liabilities	489.88	380.55
	(d) Other non-current liabilities	3,339.29	761.90
(2)	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	19,851.58	15,176.41
	(ii) Trade payables		
	Micro and Small Enterprises	629.34	769.31
	- Other than Micro and Small Enterprises	20,127.81	25,383.25
	(iii) Other financial liabilities	10,899.25	12,694.67
	(b) Other current liabilities	5,802.39	5,042.90
	(c) Provisions	78.16	74.03
	(d) Current tax liabilities (net)		
	<b>Total Equity and Liabilities</b>	<b>2,24,744.53</b>	<b>1,98,664.30</b>

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**JITF INFRA LOGISTICS LIMITED**

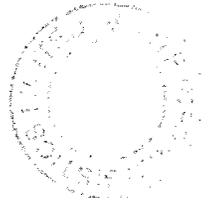
AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(₹ Lacs)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021 Audited	31.12.2020 Unaudited	31.03.2020 Audited	31.03.2021 Audited	31.03.2020 Audited
<b>1</b>	<b>Segment Revenue</b>					
	a) Rail freight Wagon	4,662.25	1,801.69	4,119.67	11,430.89	21,397.67
	b) Water Infrastructure	23,821.84	18,534.55	14,459.87	62,180.78	47,495.84
	c) Urban Infrastructure	1,327.01	1,580.81	944.33	5,815.85	6,181.00
	d) Trading Activities	14,178.52	-	4,799.92	14,540.41	9,969.53
	e) Others	-	-	-	-	-
	<b>Gross turnover</b>	<b>43,989.62</b>	<b>21,917.05</b>	<b>24,323.79</b>	<b>93,967.93</b>	<b>85,044.04</b>
	Less: Inter-segment transfer	711.76	-	-	1,073.65	509.69
	<b>Total revenue from operations</b>	<b>43,277.86</b>	<b>21,917.05</b>	<b>24,323.79</b>	<b>92,894.28</b>	<b>84,534.35</b>
<b>2</b>	<b>Segment Results</b>					
	<b>Profit/(Loss) before finance costs, interest income exceptional items and Tax</b>					
	a) Rail freight Wagon	496.91	(18.06)	(71.52)	248.19	1,748.44
	b) Water Infrastructure	1,707.40	3,420.40	535.36	6,989.12	5,151.02
	c) Urban Infrastructure	(1,166.03)	426.86	(1,041.22)	(605.33)	(143.50)
	d) Trading Activity	49.61	-	15.18	49.61	33.47
	e) Others	(9.04)	(9.93)	(13.66)	(35.81)	(42.46)
	<b>Sub Total</b>	<b>1,078.85</b>	<b>3,819.27</b>	<b>(575.86)</b>	<b>6,645.78</b>	<b>6,746.97</b>
	<b>Total Segment Profit/(Loss) before finance costs and Tax</b>	<b>1,078.85</b>	<b>3,819.27</b>	<b>(575.86)</b>	<b>6,645.78</b>	<b>6,746.97</b>
	(i) Interest Expense	(5,295.70)	(5,565.92)	(5,215.75)	(21,641.46)	(20,047.50)
	(ii) Interest income	360.04	49.02	197.91	540.40	447.47
	(iii) Other Un-allocable Income (Net of Expenditure)	71.67	93.71	84.00	327.33	260.03
	<b>Profit/(Loss) before Tax and exceptional items</b>	<b>(3,785.19)</b>	<b>(1,603.92)</b>	<b>(5,509.70)</b>	<b>(14,127.95)</b>	<b>(12,593.03)</b>
	Exceptional items	-	-	-	-	-
	<b>Profit/(Loss) before Tax</b>	<b>(3,785.19)</b>	<b>(1,603.92)</b>	<b>(5,509.70)</b>	<b>(14,127.95)</b>	<b>(12,593.03)</b>
	(i) Current Tax	25.14	8.23	3.43	46.50	7.23
	(ii) Deferred Tax	(267.80)	257.45	101.29	(639.58)	1,012.93
	(iii) Income Tax earlier year	8.08	-	-	8.08	13.05
	<b>Profit/(Loss) after Tax</b>	<b>(3,550.61)</b>	<b>(1,869.60)</b>	<b>(5,614.42)</b>	<b>(13,542.95)</b>	<b>(13,626.24)</b>
<b>3</b>	<b>Segment Assets</b>					
	a) Rail freight Wagon	46,635.00	44,931.14	45,577.50	46,635.00	46,577.50
	b) Water Infrastructure	52,490.11	52,658.02	47,887.50	52,490.11	47,887.50
	c) Urban Infrastructure	1,08,367.47	1,02,291.74	84,376.77	1,08,367.47	84,376.77
	d) Trading Activities	-	-	2,244.06	-	2,244.06
	e) Others	1,012.07	325.62	685.14	1,012.07	685.14
	f) Unallocated	16,239.88	17,564.77	16,893.33	16,239.88	16,893.33
	<b>Total Segment Assets</b>	<b>2,24,744.53</b>	<b>2,17,771.29</b>	<b>1,98,664.30</b>	<b>2,24,744.53</b>	<b>1,98,664.30</b>
<b>4</b>	<b>Segment Liabilities</b>					
	a) Rail freight Wagon	4,897.27	4,431.27	4,583.86	4,897.27	4,583.86
	b) Water Infrastructure	26,198.65	29,957.98	29,355.69	26,198.65	29,355.69
	c) Urban Infrastructure	9,079.14	8,713.08	4,618.42	9,079.14	4,618.42
	d) Trading Activities	1,000.77	1,028.46	2,837.56	1,000.77	2,837.56
	e) Others	3,053.61	1,902.96	3,031.78	3,053.61	3,031.78
	f) Unallocated	2,42,927.47	2,30,031.29	2,01,430.12	2,42,927.47	2,01,430.12
	<b>Total Segment Liabilities</b>	<b>2,87,156.91</b>	<b>2,78,065.04</b>	<b>2,45,857.43</b>	<b>2,87,156.91</b>	<b>2,45,857.43</b>

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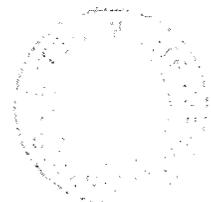
**JITF INFRA LOGISTICS LIMITED**
**AUDITED STATEMENT OF CONSOLIDATED CASH FLOW FOR YEAR ENDED 31ST MARCH, 2021**

(₹ Lacs)

PARTICULARS	Year Ended	
	31.03.2021 Audited	31.03.2020 Audited
<b>A. CASH INFLOW (OUTFLOW) FROM THE OPERATING ACTIVITIES</b>		
Net profit before tax and exceptional items	(14,127.95)	(12,593.03)
Adjustments for :		
Add/(Less)		
Share of loss of joint venture	(2.76)	(32.98)
Depreciation and amortization expense	2,261.72	2,348.50
Interest Expenses	21,641.46	20,047.50
Profit on sale of fixed assets (net)	15.16	43.68
Bad Debts (net of recovered)	23.47	1,892.83
Sundry balances/excess provisions written back	-	(0.31)
Interest Income	(540.40)	(447.47)
<b>Operating profit before working capital changes</b>	<b>9,270.70</b>	<b>11,258.72</b>
Adjustments for :		
Inventories	441.98	909.70
(Increase)/Decrease in Trade Receivable	(2,646.23)	(5,271.96)
(Increase)/Decrease in Loans and advances and other assets	(3,507.34)	(9,835.54)
(Increase)/Decrease in Trade and Other Payables	(2,643.75)	11,198.83
<b>CASH GENERATED FROM OPERATIONS BEFORE EXCEPTIONAL ITEMS</b>	<b>915.36</b>	<b>8,259.75</b>
Tax (Paid) / Refund	<u>1,206.77</u>	<u>(968.03)</u>
<b>Net cash inflow / ( outflow ) from operating activities</b>	<b>2,122.13</b>	<b>7,291.72</b>
<b>B. CASH INFLOW/(OUTFLOW) FROM INVESTMENT ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(19,016.67)	(15,622.61)
Sale of non-current investments of subsidiary	-	5,606.00
Purchase of Non Current Investments	-	(30.00)
Sale proceeds of fixed assets	19.80	89.78
Interest Received	543.30	448.40
<b>Net cash inflow/(outflow)from investing activities</b>	<b>(18,453.57)</b>	<b>(9,508.43)</b>
<b>C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>		
Share issue expenses (subsidiary companies)	(10.27)	(6.24)
Payment of lease liabilities	(8.85)	(8.85)
Interest paid	(21,470.13)	(19,775.52)
Increase/(decrease) in current borrowings	4,675.17	8,993.44
Increase/(decrease) in non-current borrowings	36,659.65	10,759.74
<b>Net cash inflow/(outflow) from financing activities</b>	<b>19,845.57</b>	<b>(37.43)</b>
<b>Net changes in cash and cash equivalents</b>	<b>3,514.13</b>	<b>(2,254.14)</b>
Cash and cash equivalents at beginning of the year	<u>465.60</u>	<u>2,719.74</u>
<b>Cash and cash equivalents at end of the year</b>	<b>3,979.73</b>	<b>465.60</b>

**NOTE:**

- Increase/(decrease) in long term and short term borrowings are shown net of repayments.
- Figures in bracket indicates cash out flow.
- The above cash flow statement has been prepared under the indirect method set out in IND AS - 7 'Statement of Cash Flows'.



Notes:

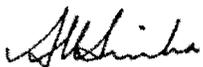
1. The Group has four primary segments i.e. Rail freight Wagon, Water Infrastructure, Urban Infrastructure and Trading activities.
2. The management has assessed the impact of COVID-19 pandemic on the economic environment in general, business and financial risks up to the date of financial statements and conclude that there is no material impact on the long-term performance of the Group.

However, the Group will continue to monitor any material changes to the future economic conditions.

3. The figures of the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor
4. Previous quarter/year figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter and year ended classification.
5. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 25th June, 2021.

Place: New Delhi  
Date: 25th June, 2021

**BY Order of the Board  
for JITF Infralogistics Limited**

  
**Amarendra Kumar Sinha  
Whole Time Director  
DIN 08190565**



