

## SECRETARIAL AUDIT REPORT

### FOR THE FINANCIAL YEAR ENDED ON 31<sup>ST</sup> March 2022

*[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]*

To,

The Members,  
**JWIL INFRA LIMITED**

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **JWIL INFRA LIMITED** (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on **31<sup>st</sup> March 2022** ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31<sup>st</sup> March, 2022 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; **(Not applicable to the company during the Audit Period)**
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not applicable to the company during the Audit Period)**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz.:
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **(Not applicable to the company during the Audit Period)**;

- (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 **(Not applicable to the company during the Audit Period)**;
- (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(Not applicable to the company during the Audit Period)**;
- (d) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 **(Not applicable to the company during the Audit Period)**;
- (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not applicable to the company during the Audit Period)**;
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client **(Not applicable to the company during the Audit Period)**;
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and **(Not applicable to the company during the Audit Period)**
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the company during the Audit Period)**.

(vi.) and other laws specifically applicable to the Company as per **Annexure-1**.

We further report that having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis and representation made by the Company and its officers, the Company has complied with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India.

During the period under review, the Company has **complied with the applicable provisions** of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

**We further report that** the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings. Except where consent of the directors was received for scheduling meeting at a shorter notice, agenda and detailed notes on agenda were sent at least seven days in advance.

A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and committee meetings are carried out unanimously as recorded in the minutes of the Meetings of the board of Directors or Committee of the Board, as the case may be.

We further report that based on the information provided by the Company, its officers and authorised representatives during the conduct of Audit and review of Internal Auditor's Report, periodical Compliance Reports are taken on record by the Board of Directors of the Company.

In our opinion there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, there were no instances of:-

1. Public/Rights/Preferential issue of Shares/Debentures/Sweat Equity.
2. Redemption/Buy Back of Securities.
3. Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013.
4. Merger/Amalgamation/Reconstruction etc.
5. Foreign Technical Collaborations.

**For PANKAJ KANTHA & CO.  
COMPANY SECRETARIES  
UIN: S2007DE098300**

**CS PANKAJ KANTHA  
Proprietor  
FCS No.:10257  
C. P. No.: 7111**

**Place: New Delhi  
Date: July 30, 2022**

**UDIN: F010257D000713124**

\*This report is to be read with our letter of even date which is annexed as **Annexure-2** and forms an integral part of this report.

**LIST OF APPLICABLE LAWS**

<b>A.</b>	<b>Corporate Laws</b>
<b>A.1.</b>	<b>The Companies Act, 2013</b>
<b>A.2.</b>	<b>The Income Tax Act, 1961</b>
<b>A.3.</b>	<b>The Goods and Services Tax Act, 2017</b>
<b>A.4.</b>	<b>Securities Laws</b>
1.	The Depositories Act, 1996.
<b>A.3.</b>	<b>Patent &amp; Information Technology Laws</b>
1.	Information Technology Act 2000; Information Technology (Amendment) Act 2008 & Rules for the Information Technology Act 2000.
2.	Guidelines/ Notifications under Information Technology Act.
<b>B.</b>	<b>Safety, Environment &amp; Health Laws</b>
1.	The Water (Prevention and Control of Pollution) Act 1974.
2.	The Water (Prevention and Control of Pollution) Rules, 1975.
3.	The Water (Prevention and Control of Pollution) Cess Act, 1977 & the Water (Prevention and Control of Pollution) Cess Rules, 1978.
4.	The Air (Prevention and Control of Pollution) Act, 1981.
5.	The Air (Prevention and Control of Pollution) Rules, 1982.
6.	The Environment (Protection) Act, 1986.
7.	The Environment (Protection) Rules, 1986.
8.	The Noise Pollution (Regulation and Control) Rules, 2000.
9.	The Uttar Pradesh Air (Prevention and Control of Pollution) Rules, 1983.
10.	The Delhi Fire Prevention and Fire Safety Act, 1986 and The Delhi Fire Prevention.
<b>C.</b>	<b>Factories, Labour and S&amp;E Laws</b>
1.	The Payment of Wages Act, 1936.
2.	The Payment of Wages Rules, 1937.
3.	The Maternity Benefit Act, 1961.
4.	The Equal Remuneration Act, 1976.
5.	Payment of Gratuity Act 1972 & Rules.
6.	Protection of Women against Sexual Harassment at Workplace Act & Rules.
7.	The Payment of Bonus Act, 1965.
8.	The Payment of Bonus Rules, 1975.
9.	The Contract Labour (Regulation & Abolition) Act, 1970.
10.	The Contract Labour Regulation Rules 1971.
11.	The Workmen's Compensation Act, 1923 & Rules.
<b>D.</b>	<b>Employees Provident Fund Laws</b>
1.	Employees' State Insurance Act, 1948.
2.	Employees' State Insurance (Central) Rules, 1950.
3.	Employees' State Insurance (General) Regulations, 1950.
4.	Employees Provident Fund and Miscellaneous Provisions Act, 1952.
5.	Employees' Provident Fund Scheme 1952.
6.	The Employee's Deposit Linked Insurance Scheme, 1976.
<b>E.</b>	<b>Apprentice Act &amp; Rules</b>
1.	Apprentices Act, 1961.
2.	Apprenticeship Rules, 1991.

<b>F.</b>	<b>State Labour &amp; Other Laws</b>
1.	Uttar Pradesh Industrial Establishments (National Holidays) Act, 1961.
2.	The Uttar Pradesh Electricity (Duty) Act, 1952.
3.	Uttar Pradesh Electricity (Duty) Rules, 1952.
<b>G.</b>	<b>Electricity Laws</b>
1.	Electricity Act, 2003 & The Electricity Rules, 2005.
2.	Indian Electricity Rules, 1956.
3.	Energy Conservation Act, 2011.
4.	State Specific Electricity Duty Acts.
5.	Indian Standard Code of Practice for Electrical Wiring Installations.
6.	Indian Electricity Grid Code.
7.	Regulations imposed by various state electricity regulatory Commissions.

To,

The Members,

**JWIL INFRA LIMITED**

**A-1, UPSIDC Industrial Area, Nandgaon Road,  
Kosi Kalan, Distt. Mathura – 281403 (U.P.)**

Our Secretarial Audit Report for the financial year ended 31<sup>st</sup> March, 2022 is to be read along with this letter.

**Management's Responsibility**

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

**Auditor's Responsibility**

2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
3. We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.
4. Wherever required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events etc.

**Disclaimer**

5. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
6. We have not verified the correctness and appropriateness of financial records and books of account of the Company.

**For PANKAJ KANTHA & CO.  
COMPANY SECRETARIES  
UIN: S2007DE098300**

**CS PANKAJ KANTHA  
Proprietor  
FCS No.: 10257  
C. P. No.: 7111**

**Place: New Delhi  
Date: July 30, 2022**