



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

Dated: 10.08.2023

To,

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

Scrip Code: 540311

Through: BSE

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: : INFORMATION PURSUANT TO REGULATIONS 30 READ WITH REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (LISTING REGULATIONS)

Dear Sir/Madam,

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 and Regulation 33 of the Listing Regulations, please find enclosed herewith the Unaudited Financial Results (Standalone & Consolidated) of the Company for the 1st quarter ended June 30, 2023 along with the Limited Review Report by M/s Lodha & Co., Chartered Accountant, Statutory Auditors.

The Board Meeting commenced at 03:00 p.m. and concluded at 04:25 p.m.

This is for your information and record please.

Yours faithfully

For **JITF Infralogistics Limited**

Alok Kumar

Company Secretary (ACS-19819)


Regd. Office: A-1, UPSIDC Industrial Area, Nandgaon Road, Kosi Kalan, Distt. Mathura (U.P.) – 281403
Tel. No.: 05662-232426, 232001-03; Fax No.: 05662-232577
CIN: L60231UP2008PLC069245; E-Mail Id: contactus@jindalinfralogistics.com
Website: www.jindalinfralogistics.com

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

To
The Board of Directors
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, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the 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 (as amended), read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 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.
4. 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 recognition and measurement principles laid down in Ind AS 34, prescribed u/s 133 of the Companies Act, 2013 as amended 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 the Listing Regulations, including the manner in which is to be disclosed, or that it contains any material misstatement.

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


(Gaurav Lodha)

Partner

Membership No. 507462

UDIN: 23507462 BGVDPR1739

Place: New Delhi

Date: 10th August, 2023



Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the 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****JITF Infralogistics Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of JITF Infralogistics Limited ("the Company" or "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its share of net profit/(loss) after tax and total comprehensive income of its joint ventures for the quarter ended 30th June, 2023 ("the Statement"), being submitted by Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the 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 (as amended), read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 Securities Exchange Board of India (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 following 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 (Ferozpur) 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) Jindal Urban Waste Management (Bawana) Limited (w.e.f. 1st May,2023)
- (xvi) JITF Water Infra (Naya Raipur) Limited
- (xvii) JITF ESIPL CETP (Sitarganj) Limited
- (xviii) JITF Industrial Infrastructure Development Company Limited
- (xix) Tehkhand Waste To Electricity Project Limited

(b) Joint Ventures

- (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)
- (x) JWIL-LCC (JV)
- (xi) JWIL-OMIL-SPML (JV)

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 8 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 the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

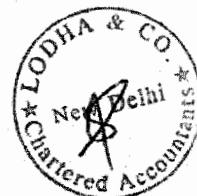
6. Material uncertainty relating to Going Concern relating to Subsidiary Company:

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 4th January, 2018 by the local authority. Therefore, it indicates that a material uncertainty exists that may cast significant doubt on the JITFWIL (NRDA)'s ability to continue as a going concern {note no. 40.26(a) of the audited consolidated financial statements for the year ended 31st March, 2023}.

Our conclusion is not modified for matter stated above.

7. Emphasis of matter:

We draw attention in respect to JITF Urban Waste Management (Bathinda) Limited whose auditors have drawn attention in their review report that the said Company has prepared financial statements



on going concern basis based on their assessment of receiving the Arbitration Award and additional support from promoters [read with note no.40.26(b) of the audited consolidated financial statements for the year ended 31st March,2023]. The auditors of the above stated company had not modified their conclusion in this regard.

Our conclusion is not modified for matter stated above.

8. Other Matters:


- (a) We did not review the interim financial results of nineteen subsidiaries included in the unaudited consolidated financial results, whose financial results reflect total revenues of Rs. 68,989.99 lacs, total net loss after tax of Rs. (452.64) lacs, total comprehensive income of Rs. (453.37) lacs, for the quarter ended 30th June 2023, as considered in the unaudited consolidated financial results. We did not audit the financial statements of nine joint ventures which reflects Group's share of net profit of Rs. 3.78 lacs and total comprehensive income of Rs. 3.78 lacs for the quarter ended 30th June 2023, as considered in the unaudited consolidated financial results, 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.

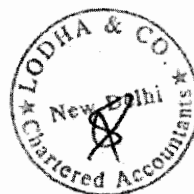
Our conclusion is not modified in respect of above matter.

- (b) The unaudited consolidated financial results also include the Group's share of net profit after tax of Rs. 0.98 lacs and total comprehensive income of Rs. 0.98 lacs for the quarter ended 30th June 2023, as considered in the unaudited consolidated financial results, in respect of two joint ventures, based on their financial results which have not been reviewed by their auditor and have been provided to us by the management of Holding Company. According to information and explanations given to us by the management, these financial results are not material to the Group.

Our conclusion is not modified in respect of above matter.

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


(Gaurav Lodha)
Membership No. 507462
UDIN: 23507462BGVDP52190
Place: New Delhi
Date: 10th August, 2023



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, 2023

(₹ Lacs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023 Unaudited	31.03.2023 Refer Note 2	30.06.2022 Unaudited	31.03.2023 Audited
	Income				
I	Revenue from operations	85.73	81.33	70.24	283.56
II	Other income	-	1.25	-	2.16
III	Total Income (I+II)	85.73	82.58	70.24	285.72
IV	Expenses				
	Employee benefits expense	51.48	42.77	44.47	173.08
	Finance costs	3.04	3.07	3.74	13.61
	Depreciation and amortization expense	0.55	0.39	0.35	1.42
	Other expenses	20.53	22.77	10.59	66.13
	Total expenses (IV)	75.60	69.00	59.15	254.24
V	Profit/(loss) before tax and exceptional items (III- IV)	10.13	13.58	11.09	31.48
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	10.13	13.58	11.09	31.48
VIII	Tax expense:				
	(1) Current tax	3.55	3.95	3.95	9.52
	(2) Deferred tax	(0.99)	3.24	(1.15)	2.90
	(3) Income tax of earlier year	-	(0.22)	-	(0.22)
	Total Tax Expense (VIII)	2.56	6.97	2.80	12.20
IX	Profit (Loss) for the period/year (VII-VIII)	7.57	6.61	8.29	19.28
X	Other Comprehensive Income				
	(i) Re-measurement gains (losses) on defined benefit plan	-	(24.37)	0.65	(22.41)
	(ii) Income tax effect on above	-	6.13	(0.16)	5.64
	Total Other Comprehensive Income (X)	-	(18.24)	0.49	(16.77)
XI	Total Comprehensive Income for the period/year (IX+X) (Comprising profit/ (loss) and other comprehensive income for the period/year)	7.57	(11.63)	8.78	2.51
XII	Earnings per equity share (Face value of ₹ 2/- each)				
	(1) Basic (₹)	0.03	0.03	0.03	0.08
	(2) Diluted (₹)	0.03	0.03	0.03	0.08
		(Not annualised)	(Not annualised)	(Not annualised)	(annualised)
XIII	Paid up Equity Share Capital	514.07	514.07	514.07	514.07
XIV	Other Equity				31,510.55
XV	Net Worth				32,024.62



JITF INFRA LOGISTICS LIMITED

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

CIN - L60231UP2008PLC069245

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(₹ Lacs)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023 Unaudited	31.03.2023 Refer Note 2	30.06.2022 Unaudited	31.03.2023 Audited
	Income				
I	Revenue from operations	66,809.89	63,466.09	25,008.43	159,029.00
II	Other income	627.46	715.52	204.58	1,347.09
III	Total Income (I+II)	67,437.35	64,181.61	25,213.01	160,376.09
IV	Expenses				
	Cost of materials consumed	30,938.77	34,583.98	8,021.38	68,952.45
	Purchases of Stock-in-Trade	65.14	-	684.16	9,390.63
	Construction Expenses	18,649.42	14,537.38	6,325.89	35,123.01
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(276.51)	(1,529.93)	854.72	(916.72)
	Employee benefits expense	3,249.84	2,669.24	2,371.87	9,862.42
	Finance costs	7,679.16	8,428.62	7,473.19	31,254.89
	Depreciation and amortization expense	2,125.10	1,826.86	1,323.93	5,799.48
	Other expenses	4,220.87	3,964.33	1,903.07	10,674.40
	Total expenses (IV)	66,651.79	64,480.48	28,958.21	170,140.56
V	Profit/(loss) before tax and share of profit/(loss) of joint venture and exceptional items (III- IV)	785.56	(298.87)	(3,745.20)	(9,764.47)
VI	Exceptional Items	-	-	-	-
VII	Share of profit (loss) of joint venture	4.76	39.20	1.95	45.76
VIII	Profit/(loss) before tax	790.32	(259.67)	(3,743.25)	(9,718.71)
IX	Tax expense:				
	(1) Current tax	1,117.76	665.12	347.32	1,728.68
	(2) Deferred tax	247.18	(210.44)	(490.86)	(919.62)
	(3) MAT Credit	-	47.51	-	-
	(4) Reversal of MAT Credit Entitlement of earlier years	-	185.82	-	185.82
	(5) Income tax of earlier year	-	0.48	-	0.48
	Total Tax Expense (IX)	1,364.94	688.49	(143.54)	995.36
X	Profit (Loss) for the period/year (VIII-IX)	(574.62)	(948.16)	(3,599.71)	(10,714.07)
	Profit/(loss) for the period/ year attributable to:				
	Owners of the parent	(1,493.38)	(2,007.72)	(3,895.88)	(12,766.32)
	Non-controlling interest	918.76	1,059.56	296.17	2,052.25
	Total	(574.62)	(948.16)	(3,599.71)	(10,714.07)
XI	Other Comprehensive Income				
	(i) Re-measurement gains (losses) on defined benefit plan	(0.69)	(35.95)	7.38	(19.38)
	(ii) Income tax effect on above	(0.04)	7.99	(1.89)	3.85
	(iii) Equity Instruments through Other Comprehensive Income	-	49.53	-	386.99
	(iv) Income tax effect on above	-	(12.88)	-	(100.62)
	Total Other Comprehensive Income (XI)	(0.73)	8.69	5.49	270.84
	Other Comprehensive Income attributable to:				
	Owners of the parent	(0.73)	8.12	5.48	270.27
	Non-controlling interest	-	0.57	0.01	0.57
	Total	(0.73)	8.69	5.49	270.84
XII	Total Comprehensive Income for the period/year (X+XI) (Comprising profit/ (loss) and other comprehensive income for the period/year)	(575.35)	(939.47)	(3,594.22)	(10,443.23)
	Total Comprehensive Income attributable to:				
	Owners of the parent	(1,494.11)	(1,999.60)	(3,890.40)	(12,496.05)
	Non-controlling interest	918.76	1,060.13	296.18	2,052.82
	Total	(575.35)	(939.47)	(3,594.22)	(10,443.23)
XIII	Earnings per equity share (Face value of ₹ 2/- each)				
	(1) Basic (₹)	(5.81)	(7.81)	(15.16)	(49.67)
	(2) Diluted (₹)	(5.81)	(7.81)	(15.16)	(49.67)
		(Not annualised)	(Not annualised)	(Not annualised)	
XIV	Paid up Equity Share Capital	514.07	514.07	514.07	514.07
XV	Other Equity				(89,632.13)
XVI	Net Worth				(89,118.06)



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JITF INFRA LOGISTICS LIMITED
UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2023

(₹ Lacs)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2023 Unaudited	31.03.2023 Refer Note 2	30.06.2022 Unaudited	31.03.2023 Audited
1	Segment Revenue				
	a) Rail freight Wagon	12,475.20	14,630.15	4,754.58	35,556.65
	b) Water Infrastructure	46,668.85	42,452.64	16,026.14	94,482.32
	c) Urban Infrastructure	7,665.84	6,383.30	4,227.71	20,345.51
	d) Trading Activities	-	-	-	8,644.52
	e) Others	-	-	-	-
	Gross Turnover	66,809.89	63,466.09	25,008.43	159,029.00
	Less: Inter-segment transfer	-	-	-	-
	Total revenue from operations	66,809.89	63,466.09	25,008.43	159,029.00
2	Segment Results				
	Profit/(Loss) before finance costs, Interest Income exceptional items and Tax				
	a) Rail freight Wagon	719.47	1,867.87	560.85	3,649.33
	b) Water Infrastructure	3,879.22	3,712.89	1,734.51	9,544.54
	c) Urban Infrastructure	3,256.94	1,981.06	1,225.28	7,083.72
	d) Trading Activity	-	-	-	31.61
	e) Others	(18.27)	(110.28)	(0.49)	(136.58)
	Sub Total	7,837.36	7,451.54	3,520.15	20,172.62
	Total Segment Profit/(Loss) before finance costs and Tax	7,837.36	7,451.54	3,520.15	20,172.62
	(i) Interest Expense	(7,679.16)	(8,428.62)	(7,473.18)	(31,254.89)
	(ii) Interest Income	352.54	503.53	123.33	827.33
	(iii) Other Un-allocable Income/ (Expense) (Net)	279.58	213.88	86.45	536.23
	Profit/(Loss) before Tax and exceptional items	790.32	(259.67)	(3,743.25)	(9,718.71)
	Exceptional items	-	-	-	-
	Profit/(Loss) before Tax	790.32	(259.67)	(3,743.25)	(9,718.71)
	(i) Current Tax	1,117.76	665.12	347.32	1,728.68
	(ii) Deferred Tax	247.18	(210.44)	(490.86)	(919.62)
	(iii) MAT Credit	-	47.51	-	-
	(iv) Reversal of MAT Credit Entitlement of earlier years	-	185.82	-	185.82
	(v) Income Tax earlier year	-	0.48	-	0.48
	Profit/(Loss) after Tax	(574.62)	(948.16)	(3,599.71)	(10,714.07)
3	Segment Assets				
	a) Rail freight Wagon	61,031.74	58,313.63	44,032.94	58,313.63
	b) Water Infrastructure	96,799.09	83,829.66	63,461.94	83,829.66
	c) Urban Infrastructure	185,137.04	176,992.45	154,405.25	176,992.45
	d) Trading Activities	-	-	-	-
	e) Others	324.02	365.59	343.84	365.59
	f) Unallocated	16,962.51	16,579.28	17,516.85	16,579.28
	Total Segment Assets	360,254.40	336,080.61	279,760.82	336,080.61
4	Segment Liabilities				
	a) Rail freight Wagon	18,379.15	14,431.10	5,260.65	14,431.10
	b) Water Infrastructure	59,962.00	49,702.24	31,358.61	49,702.24
	c) Urban Infrastructure	24,099.83	24,502.97	18,355.20	24,502.97
	d) Trading Activities	-	-	-	-
	e) Others	4,328.36	5,346.88	2,225.14	5,346.88
	f) Unallocated	344,097.23	331,215.48	303,073.77	331,215.48
	Total Segment Liabilities	450,866.57	425,198.67	360,273.37	425,198.67




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 for the quarter ended March 31, 2023 are the balancing figures between the audited figures for the financial year ended March 31, 2023 and the published unaudited figures for the nine month ended December 31, 2022
3. Previous quarter/year figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter/ year classification.
4. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 10th August,2023.

Place: New Delhi
Date: 10th August,2023



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

A handwritten signature in black ink, appearing to read "A. Sinha".

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

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Notes:

1. The Group has four primary segments i.e. Rail freight Wagon, Water Infrastructure, Urban Infrastructure and Trading activities.
2. The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures for the financial year ended March 31, 2023 and the published unaudited figures for the nine month ended December 31, 2022.
3. The Arbitration proceedings against Municipal Corporations in relation to JITF Urban Waste Management (Jalandhar) Limited and JITF Urban Waste Management (Ferozpur) Limited, the subsidiary companies, were completed and the Hon'ble Arbitral Tribunal on 15th January 2022 passed Awards of Rs. 20444.21 lacs (including Bank Guarantee of Rs. 500 lacs) and Rs. 9229.35 lacs (including Bank Guarantee of Rs. 340 lacs) along with interest, in favour of respective companies. The respective Municipal Corporations filed the appeals before the District Court, Chandigarh against the said awards which were stayed by the Court vide its orders dated 23.08.2022. Thereafter, the respective companies have challenged the said order and filed Civil Revision petitions before the Punjab and Haryana High Court, Chandigarh. The High court set aside the order of District Court, Chandigarh on 22.12.2022 and remanded back these matters to District Court. The respective companies also challenged some portion of the award and filed petition for enforcement of arbitral award before the District Court, Chandigarh which are pending for disposal.
4. Previous quarter/year figures have been regrouped/rearranged, wherever considered necessary to conform to current quarter/ year classification.
5. These results are reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 10th August, 2023.

Place: New Delhi
Date: 10th August, 2023



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


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

