JONJUA OVERSEAS LIMITED

(A Company Listed and Traded on BSE SME)
CIN: L51909PB1993PLC013057
REGD. & CORPORATE OFFICE:
545, JUBILEE WALK, SECTOR 70, MOHALI 160071 PUNJAB (INDIA).
E-mail: contactus@jonjua.com Website: www.jonjua.com
Cell: 91-9872172032/7888413917 Phone: 0172-5096032

THE JONJUA GROUP
WhatsApp channel
Please Scan, Follow and Share!

30-07-2026.

To:

The Listing & Compliance Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai — 400023.

Trading Symbol: **JONJUA** Scrip Code: **542446**

Subject: 34th Annual Report and AGM Notice.

Dear Sir/Madam,

As required under SEBI LODR Regulations, 2015 and any other law for time being in force Annual Report including AGM Notice is attached. In compliance with legal regulations members have been served in permitted mode.

AGM: 21st August, 2026 at 04:30 PM at registered office of the Company at 545, Jubilee Walk, Sector 70, Mohali 160071 Punjab.

The copy of the Notice of EGM is also available on the Website of the Company at https://jonjua.com/annual-reports and on the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com

The company is listed on BSE SME Platform and e-voting facility is available to shareholders. You are requested to kindly take the above information on record.

Very truly yours,

For Jonjua Overseas Limited

Harjinder Singh Jonjua

Digitally signed by Harjinder Singh Jonjua
Date: 2026.07.30 19:17:34 +05'30'

Major Harjinder Singh Jonjua Retd.

Chairman-cum-Managing Director

DIN 00898324

JONJUA OVERSEAS LIMITED

ANNUAL REPORT

34TH ANNUAL GENERAL MEETING

Chairman-cum-Managing Director's Message

Dear Shareholders,

I am pleased to inform you that we have performed credibly in a challenging business environment.

Reviewing 2025 - 2026

Total income of the Company has increased from **Rs. 654.38 Lakhs to Rs. 2199.33 Lakhs.** Further, Profit after Tax has increased from **Rs. 245.76 lakhs to Rs. 806.97** during the year ended 31st March, 2026. There is a substantial improvement in performance of the Company.

Growth Drivers

I am happy to inform you that apart from existing verticals we are looking at working with other group companies to achieve higher growth. The Company has increased focus on increasing its range of services and goods to increase its geographical coverage.

Future Prospects

I have a positive view about the future of the company. We are actively seeking new markets, products, and services to expand the Company's business.

Finally, I thank all shareholders, employees and clients for their continued patronage and support and hope that all stakeholders will continue to support the Company in the year ahead to make it a global force to reckon with.

With warm regards,

Sincerely,

Major Harjinder Singh Jonjua, Retd.
Chairman-cum-Managing Director, DIN: 00898324

CORPORATE INFORMATION - JONJUA OVERSEAS LIMITED
CIN: L51909PB1993PLC013057

Board of Directors
- Major Harjinder Singh Jonjua (Retd.)
- Mrs. Maninder Kaur Jonjua
- Mr. Harmanpreet Singh Jonjua
- Mr. Vinod Kumar Kalia
- Mr. Narinder Pal Singh
- Mr. Dinesh Sharma

Chief Financial Officer
- Mrs. Ranbir Kaur Jonjua

Statutory Auditors
- M/s Jain and Associates

Bankers
- Karnataka Bank Limited

Solicitors
- Atul Mandhar & Associates

Tax, Finance and Corporate Law Adviser
- Mr. Harmanpreet Singh Jonjua, Advocate

Company Secretary in Practice
- SK Sikka & Associates

Company Secretary and Compliance Officer
- **CS Riva Maini** *

Registered Office Address
- 545, Jubilee Walk, Sector 70, Mohali 160071 Punjab

Corporate Office Address
- 545, Jubilee Walk, Sector 70, Mohali 160071 Punjab
- Phone: 00-91-172-4026849 WhatsApp: 9872172032
- Fax: 00-91-172-5096032
- Email: contactus@jonjua.com
- Website: www.jonjua.com

*** CS Riva Maini 01-06-2026**

JONJUA OVERSEAS LIMITED

NOTICE

DEAR SHAREHOLDERS,

NOTICE is hereby given that the 34th Annual General Meeting of the Members of **JONJUA OVERSEAS LIMITED** will be held on Friday, the 21st day of August, 2026 at 04:30 P.M. at the Registered Office of the Company located at OS 545, Jubilee Walk, Sector 70, Mohali 160071 Punjab to transact the following business:

ORDINARY BUSINESS:

1. ADOPTION OF THE AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH, 2026:

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31 March, 2026 together with the Reports of the Board of Directors and Auditors thereon.

2. REAPPOINTMENT OF HARMANPREET SINGH JONJUA (DIN 05193545) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION:

To reappoint Harmanpreet Singh Jonjua (DIN 05193545) who retires by rotation and being eligible, offers himself for reappointment.

SPECIAL BUSINESS:

3. APPOINTMENT OF STATUTORY AUDITORS OF THE COMPANY:

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139, 142 and all other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the Companies (Audit and Auditors) Rules, 2014 as amended from time to time, M/s APT & Co. LLP, Chartered Accountants (Firm Registration No.014621C/N500088) be and is hereby appointed as Statutory Auditors of the Company to hold office from the conclusion of this Annual General Meeting ('AGM') for a period of Five years subject to ratification as to the said appointment at every Annual General Meeting, at such remuneration as may be mutually agreed between the Board of Directors of the Company and the Auditors.

RESOLVED FURTHER THAT Major Harjinder Singh Jonjua, Retd. - Chairman-cum-Managing Director of the Company be and is hereby authorized for and on behalf of the Company to take all necessary steps and to do all such acts, deeds, matters and things which may deem necessary in this behalf."

4. TO APPROVE ISSUE OF BONUS SHARES:

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to Section 63 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules framed there under, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**"SEBI Listing Regulations"**) and other applicable regulations and guidelines issued by SEBI and Reserve Bank of India (RBI), as amended from time to time, Articles of Association of the Company, subject to such approvals, consents, permissions, conditions and sanctions as may be considered necessary from appropriate authorities, approval of Members of the Company be and is hereby accorded for issuance of bonus shares by capitalization of General and/or Free reserves of the Company to issue fully paid up Bonus Shares in the ratio of 7 bonus shares for every 24 equity shares held by a Shareholder i.e. holder of 24 equity shares (shareholder) shall be issued 7 fully paid equity bonus shares each, aggregating to further issue up to 79,55,966 shares of Rs. 10/- each by capitalizing the General and/or Free Reserves to the extent of Rs. 7,95,59,660/- or such other amount as the Board may determine for distribution among the holders of existing fully paid equity shareholders of the Company, whose names will be appearing in the Register of Members/Beneficial Owners Position of the Company on the Record Date determined by the Board of the Company.

RESOLVED FURTHER THAT the New Equity Shares of Rs. 10/- (Rupees Ten) each to be so allotted as Bonus Shares shall be subject to the terms and conditions contained in the Memorandum and Articles of Association of the Company and shall rank pari-passu in all respects with and carry the same rights as the existing equity shares and shall be entitled to participate in full in any dividends and any other corporate action declared after the allotment of New Equity Shares;

RESOLVED FURTHER THAT the New Equity Shares will be provided to the shareholders, within the prescribed period;

RESOLVED FURTHER THAT Major Harjinder Singh Jonjua, Retd. - Chairman-cum-Managing Director be and is hereby authorized to take necessary steps for listing of the New Equity Shares on the Stock Exchanges where the securities of the Company are presently listed, as per the provisions of the SEBI Listing Regulations and other applicable guidelines, rules and regulations;

RESOLVED FURTHER THAT Major Harjinder Singh Jonjua, Retd. - Chairman-cum-Managing Director be and is hereby authorized to do all such acts, deeds, matters and things and give such directions as may be necessary or desirable and to settle all questions or difficulties whatsoever that may arise with including determination of fractional entitlement with regard to the issue, allotment, distribution and listing of the New

Equity Shares and his decision shall be final and binding including grant of an extra share (s) or reduced number of shares (s) to be granted to any shareholder or to anyone. Further he has sole authority to determine lock-in including its duration on any shares issued;

RESOLVED FURTHER THAT for the purpose of giving effect to the aforesaid resolution, Major Harjinder Singh Jonjua, Retd. - Chairman-cum-Managing Director (DIN 00898324) or any one appointed by him be and is hereby authorized to make public announcement and to do all such acts, deeds, matters and things whatsoever, including settling any question, doubt or difficulties that may arise with regard to or in relation to the issue or allotment of the bonus shares and to accept on behalf of the Company, any conditions, modifications, alterations, changes, variations in this regard as prescribed by the statutory authority(ies) which he/she thinks fit and proper."

5. <u>TO SET LIMIT FOR RELATED PARTY TRANSACTION IN RESPECT OF MAJOR HARJINDER SINGH JONJUA (RETD.):</u>

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made there under, (including any modification and re-enactment thereof for the time being in force), and as approved by the Audit Committee and Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded to one or more contract(s) / arrangement(s) / transaction(s) / agreement(s) including but not limited to transactions involving loan with or without an option under Section 62 (3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan into equity shares in the company, adjustment of amount due against subscription of shares including by assignees of amount due (including by sale or gift) may also adjust the said amount against subscription of shares, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time by the Company with Major Harjinder Singh Jonjua (Retd.), up to the maximum amounts and other terms and conditions as detailed in the explanatory statement annexed to this Notice;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby, authorized to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose of giving effect to this resolution, including delegation of powers, in the best interests of the Company."

6. <u>TO SET LIMIT FOR RELATED PARTY TRANSACTION IN RESPECT OF MRS. MANINDER KAUR JONJUA:</u>

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made there under, (including any modification and re-enactment thereof for the time being in force), and as approved by the Audit Committee and Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded to one or more contract(s) / arrangement(s) / transaction(s) / agreement(s) including but not limited to transactions involving loan with or without an option under Section 62 (3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan into equity shares in the company, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time by the Company with Mrs. Maninder Kaur Jonjua, up to the maximum amounts and other terms and conditions as detailed in the explanatory statement annexed to this Notice;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby, authorized to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose of giving effect to this resolution, including delegation of powers, in the best interests of the Company."

<u>7. TO SET LIMIT FOR RELATED PARTY TRANSACTION IN RESPECT OF MR. HARMANPREET SINGH JONJUA:</u>

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made there under, (including any modification and re-enactment thereof for the time being in force), and as approved by the Audit Committee and Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded to one or more contract(s) / arrangement(s) / transaction(s) / agreement(s) including but not limited to transactions involving loan with or without an option under Section 62 (3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan into equity shares in the company, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time by the Company with the Mr.

Harmanpreet Singh Jonjua, up to the maximum amounts and other terms and conditions as detailed in the explanatory statement annexed to this Notice;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby, authorized to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose of giving effect to this resolution, including delegation of powers, in the best interests of the Company."

8. TO SET LIMIT FOR RELATED PARTY TRANSACTION IN RESPECT OF MRS. RANBIR KAUR JONJUA:

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made there under, (including any modification and re-enactment thereof for the time being in force), and as approved by the Audit Committee and Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded to one or more contract(s) / arrangement(s) / transaction(s) / agreement(s) including but not limited to transactions involving loan with or without an option under Section 62 (3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan into equity shares in the company, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time by the Company with the Mrs. Ranbir Kaur Jonjua, up to the maximum amounts and other terms and conditions as detailed in the explanatory statement annexed to this Notice;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby, authorized to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose of giving effect to this resolution, including delegation of powers, in the best interests of the Company."

9. TO SET LIMIT FOR RELATED PARTY TRANSACTION IN RESPECT OF HS JONJUA & SONS (HUF):

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made there under, (including any modification and re-enactment thereof for the time being in force), and as approved by the Audit Committee and Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded to one or more contract(s) / arrangement(s) / transaction(s) / agreement(s) including but not limited to transactions involving loan with or without an option under Section 62 (3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan into equity shares in the company, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time by the Company with HS Jonjua and Sons (HUF), up to the maximum amounts and other terms and conditions as detailed in the explanatory statement annexed to this Notice;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby, authorized to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose of giving effect to this resolution, including delegation of powers, in the best interests of the Company."

10. TO SET LIMIT FOR RELATED PARTY TRANSACTION IN RESPECT OF JONJUA AIR LIMITED:

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made there under, (including any modification and re-enactment thereof for the time being in force), and as approved by the Audit Committee and Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded to one or more contract(s) / arrangement(s) / transaction(s) / agreement(s) including but not limited to transactions involving loan with or without an option under Section 62 (3) of Companies Act, 2013 as a term attached to the loan raised or granted by the company to convert such loan into equity shares in the company, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time by the Company with Jonjua Air Limited, up to the maximum amounts and other terms and conditions as detailed in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby, authorized to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose of giving effect to this resolution, including delegation of powers, in the best interest of the Company."

11. <u>TO SET LIMIT FOR RELATED PARTY TRANSACTION IN RESPECT OF HSJONJUA AEROINFRA PRIVATE LIMITED:</u>

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made there under, (including any modification and re-enactment thereof for the time being in force), and as approved by the Audit Committee and Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded to one or more contract(s) / arrangement(s) / transaction(s) / agreement(s) including but not limited to transactions involving loan with or without an option under Section 62 (3) of Companies Act, 2013 as a term attached to the loan raised or granted by the company to convert such loan into equity shares in the company, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time by the Company with the HSJONJUA AEROINFRA PRIVATE LIMITED, up to the maximum amounts and other terms and conditions as detailed in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby, authorized to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose of giving effect to this resolution, including delegation of powers, in the best interest of the Company."

12. <u>TO SET LIMIT FOR RELATED PARTY TRANSACTION IN RESPECT OF HSJONJUA INNOVATEAGRO PRIVATE LIMITED:</u>

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and all other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Rules made there under, (including any modification and re-enactment thereof for the time being in force), and as approved by the Audit Committee and Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded to one or more contract(s) / arrangement(s) / transaction(s) / agreement(s) including but not limited to transactions involving loan with or without an option under Section 62 (3) of Companies Act, 2013 as a term attached to the loan raised OR granted by the company to convert such loan into equity shares in the company, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time by the Company with HSJONJUA INNOVATEAGRO PRIVATE LIMITED, up to the maximum amounts and other terms and conditions as detailed in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby, authorized to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings, as may be necessary or desirable for the purpose of giving effect to this resolution, including delegation of powers, in the best interest of the Company."

13. Approval for Acquisition of 'INNOVATIVE ECO-FRIENDLY TECHNOLOGY FOR VTOL/STOL HELIPADS AND AIRSTRIPS' ("TRADE SECRET") from Major Harjinder Singh Jonjua Retd. Chairman-cum-Managing Director

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"**RESOLVED THAT** in accordance with provisions of Companies Act 2013, SEBI Guidelines and any other law for time being in force for acquisition of intangible good **'INNOVATIVE ECO.FRIENDLY TECHNOLOGY FOR VTOL/STOL HELIPADS AND AIRSTRIPS' ("TRADE SECRET")** is hereby approved.

RESOLVED FURTHER THAT the said acquisition at the cost of Rs. 19,13,62,000/- is approved. The said price is determined in accordance with valuation report of registered valuer CS Brij Agnihotri (IBBI Registration No. IBBI/RV/03/2022/14942) from Major Harjinder Singh Jonjua Retd. Chairman-cum-Managing Director (DIN 00898324). The said valuation report is also approved. The said amount may be paid on demand or may be adjusted against amount due or may be adjusted against subscription of shares of the amount due to either Major Harjinder Singh Jonjua Retd. or any of his assignees.

RESOLVED FURTHER THAT Major Harjinder Singh Jonjua Retd. Chairman-cum-Managing Director (DIN 00898324) may do all such acts in compliance of above resolution as is necessary to give effect to above resolution."

14. Amendment in Object Clause of Memorandum of Association:

To consider and, if thought fit, to pass, with or without modifications, the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 4, 13 and other applicable provisions, if any, of the Companies Act, 2013("Act") and rules made thereunder including any statutory modification(s) or re- enactment(s) thereof for the time being in force and such other approvals, consent, sanction and permission of the appropriate statutory regulators, as may be necessary, the consent of the Members of the Company be and is hereby accorded for amendment in the main object Clause i.e. Clause III (A) of the Memorandum of Association ("MOA") of the Company by replacing word "merchants" with word "goods" in following manner:

"To carry on the business as agents, importers, exporters, distributors, stockists, contractors, suppliers, dealers, merchants of commodities, service, articles, ~~merchants~~ goods and products of all kinds and nature."

RESOLVED FURTHER THAT Major Harjinder Singh Jonjua Retd. Chairman-cum-Managing Director (DIN 00898324) may do all such acts in compliance of above resolution as is necessary to give effect to above resolution."

ON BEHALF OF THE BOARD OF DIRECTORS

PLACE: MOHALI. **(MAJOR HARJINDER SINGH JONJUA, RETD.)**

DATE: 28-07-2026. **CHAIRMAN-CUM-MANAGING DIRECTOR**

DIN: 00898324

NOTES:

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, which sets out details relating to Special Business at the meeting, is annexed hereto. The relevant details, pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") are annexed.

2. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY/PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF. THE **PROXY** NEED NOT BE A MEMBER OF THE COMPANY.

The instrument of Proxy in order to be effective and valid, should be deposited at the Registered Office of the Company, duly completed, and signed, not less than 48 hours before the commencement of the meeting. A Proxy Form is sent herewith. Proxies submitted on behalf of the companies, societies, etc., must be supported by an appropriate resolution/authority, as applicable.

Members are requested to note that a person can act as a proxy on behalf of Members not exceeding 50 members provided shareholding of those members in aggregate should not be more than 10% of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or Shareholder.

3. All the documents referred to in the accompanying Notice and the explanatory statement are open for inspection at the Registered Office of the Company on all working days (except Saturdays and holidays) between 2:30 PM to 4:30 PM up to the date of Annual General Meeting.

4. Pursuant to the requirement of the SEBI (Listing Obligations and Disclosure Requirements), 2015 the Company declares that its equity shares are listed on the Stock Exchange at **BSE – SME Platform.**

5. Corporate Members intending to send their authorized representative to attend the meeting pursuant to section 113 of the Companies Act, 2013 are requested to send to the Company, a certified true copy of Board Resolution together with the specimen signature authorizing their representative to attend and vote on their behalf at the meeting.

6. To prevent fraudulent transactions, members are advised to exercise due

diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

7. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts.

8. The notice of AGM along with Annual Report for 2025-2026 is being sent by electronic mode to all the members whose email IDs are registered with the Company/Depository Participant(s) unless any member has requested for a physical copy of the same. For members who have not registered their email addresses, physical copies are being sent by permitted modes.

9. Non-resident Indian members are requested to inform the Company or its RTA or to the concerned DPs immediately the change in the residential status on return to India for permanent settlement.

10. Members are requested to make all correspondence in connection with shares held by them by addressing letters directly to the Company or its RTA quoting their Folio number or their ClientID number with DPID number, as the case may be.

11. This Notice along with Annual Report for **2025 - 2026** is being sent to all members of the Company whose name appears in the Register of Members/list of beneficiaries received from the depositories on 14th August, 2026.

12. The entry to the meeting venue will be regulated by means of attendance slips. For attending the meeting, members, proxies and authorized representatives of the members, as the case may be, are requested to bring the enclosed attendance slip completed in all respects, including Client ID and DP ID, and signed. Duplicate attendance slips will not be issued.

13. All members are requested to support Green Initiative of the Ministry of Corporate Affairs, Government of India and register their email addresses to receive all these documents electronically from the Company in accordance with Rule 18 of the Companies (Management & Administration) Rules 2014 and Rule 11 of the Companies (Accounts) Rules 2014. All the aforesaid documents have been uploaded on and are available for download from the Company's Website, www.jonjua.com .Kindly bring your copy of Annual Report to the meeting.

14. Rule 3 of the Companies (Management and Administration) Rules, 2014 mandates that the register of members of all companies should include details

pertaining to email address, permanent account number (PAN) or CIN, unique identification number, if any; father's/mother's/spouse's name, occupation, status, nationality; in case member is a minor, name of guardian and the date of birth of the member, and name and address of nominee. All members are requested to update their details as aforesaid with their respective depository.

15. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in respect of the shares held by them.

15. No gifts shall be provided to members before, during or after the AGM.

16. Members may pursuant to Section 72 of the Companies Act, 2013 read with Rule 19 of the Companies (Share Capital and Debentures) Rules, 2014 file nomination in prescribed form SH-13 with the respective depository participant.

17. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.

18. Members seeking any information about the accounts are requested to write to the Company at an early date, to enable the Management to keep the information ready at the AGM.

19. A route map showing direction to reach the venue of the AGM is given at the end of this notice as per the requirement of Secretarial Standards - 2 on General Meeting.

20. Voting System:

The company's shares are listed on **BSE SME Platform** and it has been determined to avail the facility of e-voting. Voting in accordance with provisions of Companies Act, 2013 may be by voting cast on a resolution including e-voting or by show of hands or such other method as may be required. A declaration by the Chairman of the meeting of the passing of a Resolution or otherwise by show of hands and an entry to that effect in the books containing the minutes of the meeting of the Company shall be conclusive evidence of the fact of passing of such resolution or otherwise.

Remote e-Voting Start Date	18-08-2026
Remote e-Voting Start Time	9:00 AM
Remote e-Voting End Date	20-08-2026
Remote e-Voting End Time	5:00 PM
Date of AGM/ EGM	21-08-2026
Time of AGM	04:30 PM

- During this period, the members holding shares either in physical form or in dematerialized form, as on the cut-off date for e-voting may cast their votes electronically.
- Every Member entitled to vote on a Resolution and present in person shall, be entitled to vote based upon his shareholding.
- A Member who is a related party is not entitled to vote on a Resolution relating to approval of any contract or arrangement in which such Member is a related party.
- Books of the company shall remain closed from "10th August, 2026 to 21st August, 2026," both days inclusive. The Members of the Company holding shares on the "cut-off date" of 7th August, 2026 are entitled to vote on the Resolutions proposed. Cut-off date means the date on which the right of voting of the members shall be reckoned and a person who is not a member as on the cut-off date should treat this Notice for information purposes only.
- The results of the voting will be placed by the Company on its Website www.jonjua.com within 48 hours from the conclusion of the AGM and communicated to the stock exchanges, where the shares of the Company are listed.

- The Resolutions proposed will be deemed to have been passed on the date of the AGM subject to the receipt of the requisite number of votes in favour of the resolutions.

ON BEHALF OF THE BOARD OF DIRECTORS

PLACE: MOHALI. **MAJOR HARJINDER SINGH JONJUA, RETD.)**

DATE: 28-07-2026. **CHAIRMAN-CUM-MANAGING DIRECTOR,**

DIN: 00898324

INSTRUCTIONS FOR E-VOTING

Step 1: How to Log-in to NSDL e-Voting website?

Login method for e-Voting for Individual members holding securities in demat mode

In terms of SEBI circular dated 9th December 2020 on e-Voting facility provided by listed companies, individual members holding securities in demat form are allowed to vote through their demat account maintained with Depositories and Depository Participants. Members are advised to update their mobile number and e-mail address in their demat account(s) in order to access e-Voting facility.

Login method for individual members holding securities in demat form is given below:

Type of members	**Login Method**
Individual members holding securities in demat mode with NSDL	**A. Users registered for NSDL IDeAS facility:** For OTP based login: a) You can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. b) You will have to enter your 8-digit DP ID, 8-digit Client ID, PAN, Verification code and generate OTP. c) Enter the OTP received on registered email id/mobile number and click on login. d) After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. e) Click on Company name i.e. Jonjua Overseas Limited or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. User name & password: a) Visit the e-Services website of NSDL i.e. https://eservices.nsdl.com either on a personal computer or on a mobile device. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. b) You will be prompted to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. c) Click on the Company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting

	& voting during the meeting. **B. Users not registered for NSDL IDeAS facility:** Option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp e-Voting website of NSDL a) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a personal computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/ Member' section. b) A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/ OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. c) Click on the Company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. e-Voting mobile application of NSDL. Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on App Store Google Play
Individual members holding securities in demat mode with CDSL	**A. Existing users who have opted for Easi/Easiest:** a) Login through their User ID and password. Option will be made available to reach e-Voting page without any further authentication. b) The URL for users to login to Easi/Easiest is www.cdslindia.com and click on login icon & My Easi New (Token) tab, and then use their existing Easi/Easiest username & password. c) After successful login of Easi/ Easiest the user will be also able to see the e-Voting option for eligible companies where the e-Voting is in progress as per the information provided by Company. On clicking

	the e-Voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the e-Voting period. Additionally, there is also a link provided to access the system of all e-Voting service providers, so that the user can visit the e-Voting service providers' website directly. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote. **B. Users not registered for Easi/Easiest:** Option to register is available at www.cdslindia.com and click on login & My Easi New (Token) tab and then click on registration option. **C. Visit the e-Voting website of CDSL:** a) Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile Number & Email address, as recorded in the demat Account. b) After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e-Voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual members (holding securities in demat mode) login through their Depository Participant(s)	a) Members can also login using the login credentials of their demat account through Depository Participant(s) registered with NSDL/CDSL for e-Voting facility. b) Upon logging in, you will be able to see e-Voting option. c) Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. d) Click on the Company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting and voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use 'Forget User ID' and 'Forget Password' options available at above mentioned website.

Helpdesk for Individual members holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details

Individual members holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000.
Individual members holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 1800-21-09911.

EXPLANATORY STATEMENT

(Pursuant to Section 102(1) of the Companies Act,2013)

The following Statement sets out all material facts relating to the Special Business mentioned in the accompanying notice.

ITEM No. 2

Harmanpreet Singh Jonjua is non executive director of the company. The company is subject to retire director by rotation at every AGM. Harmanpreet Singh Jonjua is a director liable to retire by rotation and is eligible for reappointment. The Nomination and Remuneration Committee and the Board recommends his re-appointment based on the outcome of performance evaluation.

ITEM No. 3

The Statutory Auditors Jain and Associates have resigned because of non-renewal of Peer Review of their Audit Firm and therefore new Audit Firm was required to be appointed. In this regard, the Board has appointed APT & Co LLP peer review chartered accountant firm as statutory auditor of the Company. Company has received consent from the auditors.

None of the Directors or Key Managerial Personal is interested in the resolution.

ITEM No. 4

The equity shares of the Company are listed and actively traded on Bombay Stock Exchange of India Limited. With a view to encourage the participation of small investors by making equity shares of the Company affordable and increasing the liquidity of the equity shares, the Board in its Meeting held on 28-07-2026 recommended an issue of Bonus Shares in the proportion of 7:24 (7 fully paid up equity shares as bonus for every 24 fully paid up equity shares held by the shareholder) subject to the shareholder and other regulatory authorities approval in the ensuing Annual General Meeting of the Company on the Record Date set by the Board, by capitalizing the amount standing to the credit of General Reserve and/or free reserves of the Company. Bonus issue is requested to be approved.

None of the Directors or Key Managerial Personal is interested in the Resolution except to the extent of bonus shares on their shareholding.

ITEM Nos. 5 to 12

All the proposed transactions put up for approval are in ordinary course of business and at arm’s length. Though the transactions mentioned are in ordinary course of business and at prevailing market prices, as a matter of abundant caution the Board of Directors thought it prudent to seek shareholder's approval further in this matter:

Name	Particulars	Amount
Major Harjinder Singh Jonjua	Purchase and/or sale of goods and products, services, investments, stocks, shares, securities, tangible or intangible assets, intellectual property and intangible goods/property and rights of any type or kind, providing or obtaining lease, loans with or without an option under Section 62(3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan into equity shares in the company, adjustment of amount due against subscription of shares including by assignees of amount due (including by sale or gift) may also adjust the said amount against subscription of shares, sale or purchase of goods, services, lease or shares/stocks or securities entered into or to be entered into from time to time and lease back, salary, fees, and such other transactions as is required in the ordinary course of business.	Rs.1,00,00,00,000/- (Rupees One Hundred Crores)
Maninder Kaur Jonjua	Purchase and/or sale of goods and products, services, investments, stocks, shares, securities, tangible or intangible assets, intellectual property and intangible property and rights of any type or kind, providing or obtaining lease, loans with or without an option under Section 62(3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan including amount due into equity shares in the company or to	Rs.1,00,00,00,000/- (Rupees One Hundred Crores)

	adjust against subscription of shares, gifts, sale and lease back, salary, fees, and such other transactions as is required in the ordinary course of business.	
Harmanpreet Singh Jonjua	Purchase and/or sale of goods and products, services, investments, stocks, shares, securities, tangible or intangible assets, intellectual property and intangible property and rights of any type or kind, providing or obtaining lease, loans with or without an option under Section 62(3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan including amount due into equity shares in the company or to adjust against subscription of shares, gifts, sale and lease back, salary, fees, and such other transactions as is required in the ordinary course of business.	Rs.1,00,00,00,000/- (Rupees One Hundred Crores)
Ranbir Kaur Jonjua	Purchase and/or sale of goods and products, services, investments, stocks, shares, securities, tangible or intangible assets, intellectual property and intangible property and rights of any type or kind, providing or obtaining lease, loans with or without an option under Section 62(3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan including amount due into equity shares in the company or to adjust against subscription of shares, gifts, sale and lease back, salary, fees, and such other transactions as is required in the ordinary course of business.	Rs.1,00,00,00,000/- (Rupees One Hundred Crores)
HS Jonjua & Sons (HUF)	Purchase and/or sale of goods and products, services, investments, stocks, shares, securities, tangible or intangible	Rs.1,00,00,00,000/- (Rupees One Hundred Crores)

	assets, intellectual property and intangible property and rights of any type or kind, providing or obtaining lease, loans with or without an option under Section 62(3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan including amount due into equity shares in the company or to adjust against subscription of shares, gifts, sale and lease back, salary, fees, and such other transactions as is required in the ordinary course of business.	
Jonjua Air Limited	Purchase and/or sale of goods and products, services, investments, stocks, shares, securities, tangible or intangible assets, intellectual property and intangible property and rights of any type or kind, providing or obtaining lease, loans with or without an option under Section 62(3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan including amount due into equity shares in the company or to adjust against subscription of shares, gifts, sale and lease back, salary, fees, and such other transactions as is required in the ordinary course of business.	Rs.1,00,00,00,000/- (Rupees One Hundred Crores)
HSJONJUA AEROINFRA PRIVATE LIMITED	Purchase and/or sale of goods and products, services, investments, stocks, shares, securities, tangible or intangible assets, intellectual property and intangible property and rights of any type or kind, providing or obtaining lease, loans with or without an option under Section 62(3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan including amount due	Rs.1,00,00,00,000/- (Rupees One Hundred Crores)

	into equity shares in the company or to adjust against subscription of shares, gifts, sale and lease back, salary, fees, and such other transactions as is required in the ordinary course of business.	
HSJONJUA INNOVATEAGRO PRIVATE LIMITED	Purchase and/or sale of goods and products, services, investments, stocks, shares, securities, tangible or intangible assets, intellectual property and intangible property and rights of any type or kind, providing or obtaining lease, loans with or without an option under Section 62(3) of Companies Act, 2013 as a term attached to the loan raised by the company to convert such loan including amount due into equity shares in the company or to adjust against subscription of shares, gifts, sale and lease back, salary, fees, and such other transactions as is required in the ordinary course of business.	Rs.1,00,00,00,000/- (Rupees One Hundred Crores)

The Board recommends these resolutions for approval of the members. None of the Directors or Key Managerial Personal except those belonging to Promoters and Promoter Group are deemed to be interested or concerned in the Resolution.

Item No. 13

It is believed that use of trade secret intangible good involving technology on a going concern basis is a key growth driver for the Company. In hilly and border areas such technology is useful for low-cost aviation operations. Innovation and technology which brings key growth to the company is therefore required.

The Board recommends these resolutions for approval of the members. None of the Directors or Key Managerial Personal except those belonging to Promoters and Promoter Group are deemed to be interested or concerned in the Resolution.

Item 14

Object clause contains word merchant two times. Second time the word merchant does not remain in sync with wording of Object clause and therefore the Object clause is altered to include word 'goods' instead of 'merchant' in Object Clause of Memorandum of Association.

The Board recommends this Resolutions for approval of the members. None of the

Directors or Key Managerial Personal are deemed to be interested or concerned in the Resolution except to the extent of their shareholding.

ON BEHALF OF THE BOARD OF DIRECTORS

PLACE: MOHALI. **MAJOR HARJINDER SINGH JONJUA, RETD.)**
DATE: 28-07-2026. **CHAIRMAN-CUM-MANAGING DIRECTOR, DIN: 00898324**

Proxy Form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: L51909PB1993PLC013057

Name of the Company: JONJUA OVERSEAS LIMITED

Registered office: OS 545, Jubilee Walk, Sector 70, Mohali 160071 Punjab.

Corp. Office: OS 545, Jubilee Walk, Sector 70, Mohali 160071 Punjab.

Name of the Member(s):
Registered address:

Appoint

Name: ________________________________

Address: ________________________________

Email ID: ________________________________

Signature: ________________________________

or failing him

Name: ________________________________

Address: ________________________________

Email ID: ________________________________

Signature: ________________________________

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at Annual General Meeting of members of the company, to be held on Friday, 21st August, 2026 at OS 545, Jubilee Walk, Sector 70, S.A.S. Nagar (Mohali), Punjab - 160071 at 04:30 P.M., and at any adjournment thereof in respect of such resolutions as are indicated below:

Ordinary Business:

1. Adoption of the Audited Financial Statements for the Financial Year Ended 31 March, 2026.

2. Reappointment of Harmanpreet Singh Jonjua (DIN 05193545) as a director liable to retire by rotation.

Special Business:.

3. Appointment of Statutory Auditors of the Company.

4. To approve issue of Bonus Issue.
5. To Set Limit for Related Party Transactions in Respect of Major Harjinder Singh Jonjua (Retd.).
6. To Set Limit for Related Party Transactions in Respect of Mrs. Maninder Kaur Jonjua.
7. To Set Limit for Related Party Transactions in Respect of Mr. Harmanpreet Singh Jonjua.
8. To Set Limit for Related Party Transactions in Respect of Mrs. Ranbir Kaur Jonjua.
9. To Set Limit for Related Party Transactions in Respect of HS Jonjua & Sons (HUF).
10. To Set Limit for Related Party Transactions in Respect of Jonjua Air Limited.
11. To Set Limit for Related Party Transactions in Respect of HSJONJUA AEROINFRA Private Limited.
12. To Set Limit for Related Party Transactions in Respect of HSJONJUA INNOVATEAGRO Private Limited.
13. Approval for Acquisition of 'INNOVATIVE ECO.FRIENDLY TECHNOLOGY FOR VTOL/STOL HELIPADS AND AIRSTRIPS' ("TRADE SECRET") from Major Harjinder Singh Jonjua, Retd. - Chairman-cum-Managing Director:
14. Amendment in Object Clause of Memorandum of Association:

Signed this _____day of _____2026

Signature of Shareholder

Revenue Stamp

Signature of Proxy holder(s)

DIRECTORS' REPORT

To,
The Members
Jonjua Overseas Limited.

Your directors are pleased to present the 34th Annual Report on the business and operations of the Company together with the Audited Financial Accounts for the Financial Year ended 31 March, 2026.

1. FINANCIAL HIGHLIGHTS

The Table below depicts the financial performance of your Company for the year ended 31st March, 2026.

Particulars	**2025 - 2026 (Rs. in lacs)**	**2024 - 2025 (Rs. in lacs)**
Net Revenue from Operations	2,120.51	476.97
Other Revenue	78.82	177.41
Total Revenue	2,199.33	654.38
Expenses	981.74	268.51
Earnings before Interest, Tax, Depreciation and Amortization (EBITDA)	1,217.59	385.87
Finance Cost	5.12	25.40
Depreciation and Amortization Expense	144.83	38.13
Profit Before exceptional items and tax	1,067.64	322.34
Exceptional Items	0	0
Profit before tax	1,067.64	322.34
Tax Expense	260.67	76.56
Profit After Tax	806.97	245.78

There is a great positive improvement in the performance of the company.

2. STATE OF COMPANY'S FINANCIAL AFFAIRS

During the year under review, the Company has recorded total revenue of Rs. 2,199.93 Lakhs as compared to the previous year amount of Rs.654.38 Lakhs. The company intends to foray into new ventures specially involving digital and paper book lending, providing Aviation and Agro consultancy services, Technology and Distressed Assets. The Company is looking forward to increase in the numbers in the coming financial years with the support of all the Stakeholders of the Company.

3. MATERIAL CHANGES AND COMMITMENTS, IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE YEAR TILL THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company have occurred between the end of the Financial Year and the date of this report.

4. BONUS ISSUE

During the Financial Year under review,

a) On 29/07/2025 the company has made bonus issue of 11,54,607 equity shares of Rs. 10/- each amounting to Rs. 1,15,46,070/- in the ratio 1:20;

b) Final Dividend Rs. 0.10 with ex-date 19/09/2025, and

c) On 27/01/2026 the company has made bonus issue of 30,30,844 equity shares of Rs. 10/- each amounting to Rs. 3,03,08,440 in the ratio 5:40.

The Company took approvals of the Board and Members of the Company for the Bonus Issue on the BSE SME.

5. FUTURE OUTLOOK

Your Company is doing well in its segment and can tap the export thrust prevailing today in India. Your Company is also looking for new opportunities in Service Exports, Printed Books, Corporate Consultancy, Aviation, Book lending, Agriculture and Technology so that it can use its experience and goodwill to penetrate deeper in the segment.

6. NATURE OF BUSINESS

Your Company is into the Service Exports, Corporate Consultancy, Agriculture, e-Books along with sale of Printed Books, sale and purchase of intangible goods, unlisted shares and reviving companies under insolvency. The Services and products of the Company are commanding premium value due to their uniqueness.

7. DEMATERIALISATION OF EQUITY SHARES

Equity Shares of the Company are in Dematerialized form with either of the depositories viz. NSDL and CDSL. The ISIN No. allotted is **INE793Z01027.**

8. TRANSFER TO RESERVES

The Company has transferred balance amount to Other Equity from Profit and Loss Account for the Financial Year ended 31 March, 2026.

9. SHARE CAPITAL

During the year under review, on 21st July, 2025, the Authorized Share Capital of the Company has increased from Rs. 24,95,00,000/- (Rupees Twenty-Four Crores Ninety-Five Lakhs Only) divided into 2,49,50,000 (Two Crore Forty-Nine Lakhs Fifty Thousand) equity shares of Rs. 10/- (Rupees Ten only) each to Rs. 49,95,00,000 (Forty-Nine Crores Ninety-Five Lakhs only) divided into 4,99,50,000 (Four Crores Ninety-Nine Lakhs Fifty Thousand) equity shares of Rs. 10/- each.

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL

S. No.	Designation	Name
1	Chairman-cum-Managing Director	MAJOR HARJINDER SINGH JONJUA, RETD.
2	Whole Time Director	MANINDER KAUR JONJUA
3	Non-Executive Director	HARMANPREET SINGH JONJUA
4	Independent Director	VINOD KUMAR KALIA
5	Independent Director	NARINDER PAL SINGH
6	Independent Director	DINESH SHARMA
7	Independent Director	CHETAN SHARMA
8	Company Secretary and Compliance Officer	RIVA MAINI
9	Chief Financial Officer	RANBIR KAUR JONJUA

During the year under review, on 27 September, 2025, Mr. Chetan Sharma, was appointed as Independent Director of the company.

11. MEETINGS OF THE BOARD AND COMMITEES

During the Financial Year 2025-2026, total of 11 Board Meetings was held. The maximum time-gap between any two consecutive meetings did not exceed 120 days. The details of the Board Meetings are:

Board Meetings	
Date	**No. of Directors Present**
23/05/2025	6
26/06/2025	6
09/07/2025	6
29/07/2025	6
03/09/2025	6
12/11/2025	7
18/12/2025	7
27/01/2026	7
10/02/2026	7
20/02/2026	7
24/03/2026	7

Committees:

The Company has constituted an Audit Committee, Stakeholders Relationship Committee and Nomination and Remuneration Committee.

I. Audit Committee:

The Company has a duly constituted Audit Committee. The Board of Directors have accepted all the recommendations given by the Audit Committee during the FY 2025 - 2026. During the year, Four Audit Committee meetings took place on the dates as stated in the Table.

Audit Committee Meetings		
S. No.	**Date**	**Attendance**
1.	23/05/2025	3
2.	03/09/2025	3
3.	12/11/2025	3
4.	18/12/2025	3
5.	10/02/2026	3

II. Stakeholders Relationship Committee:

The Board has constituted a Stakeholders Relationship Committee as required under Securities Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 ("**the Regulations**"). The Board of Directors has accepted all the recommendations given by the Stakeholders Relationship

Committee during the FY 2025 - 2026. During the year, four Stakeholders Relationship Committee meetings took place on the dates as stated in the Table.

Stakeholders Relationship Committee Meetings		
S. No.	**Date**	**Attendance Directors**
1.	23/05/2025	3
2.	03/09/2025	3
3.	18/12/2025	3
4.	10/02/2026	3

III. Nomination and Remuneration Committee:

The Board has constituted a Nomination and Remuneration Committee as required under Securities Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 ("**the Regulations**"). The Board of Directors has accepted all the recommendations given by the Nomination and Remuneration Committee during the FY 2025 - 2026. During the year, four Nomination and Remuneration Committee meetings took place on the dates as stated in the Table.

Nomination and Remuneration Committee Meetings		
S. No.	**Date**	**Attendance**
1.	23/05/2025	3
2.	03/09/2025	3
3.	18/12/2025	3
4.	10/02/2026	3

12. BOARD EVALUATION

The Companies Act, 2013 and SEBI (LODR) Regulations, 2015 mandates that the Board carry out an annual evaluation of its own performance, the Board Committees, and the individual Directors pursuant to the provisions of the Act. The performance of the Board was evaluated by the Board after seeking inputs from all the Directors based on the criteria such as the Board composition and structure, effectiveness of Board processes, information flow, frequency of meetings, and

functioning, etc. The performance of the Committees was evaluated by the Board after seeking inputs from the Committee members. The Board and the Nomination and Remuneration Committee reviewed the performance of the individual Directors based on the criteria such as the contribution of the individual Director to the Board and Committee Meetings. The Managing Director was also evaluated on the key aspects of his role. In a separate meeting of Independent Directors, held on performance of Non-Independent Directors, performance of the Board as a whole and performance of the Managing Director was evaluated, considering the views of Executive Directors and Non-Executive Directors.

13. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has always believed in providing a safe and harassment free workplace for every individual working in the premises and always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment. Under the said Act, every Company is required to set up an Internal Complaints Committee to investigate complaints relating to sexual harassment at work place of any women employee. During the year ended 31st March, 2026, the Company has not received any complaint pertaining to sexual harassment.

14. DETAILS OF REMUNERATION TO DIRECTORS

Major Harjinder Singh Jonjua (Retd.)	
Salary (Rs.)	Ratio
75,000	1:4

The remuneration paid to the Directors is in accordance with the provisions of the Companies Act, 2013 and any other re-enactment(s) for the time being in force. The information relating to remuneration of Directors and details of the ratio of the remuneration of each Director to the median employees' remuneration and other details as required pursuant to Section 197(12) of the Companies Act, 2013 and the Rules made thereunder read along with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are as under:

I. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year:

i. The percentage increase in remuneration of each Director, Chief Financial Officer (CFO), Company Secretary and Compliance Officer:

There is no increase in remuneration pursuant to applicability of section 197 of the Companies Act, 2013.

ii. The percentage increase in the median remuneration of employees in the Financial Year:

Increase in salary and remuneration is 0 times (The figure is calculated by comparing median remuneration of FY 2024-2025 with median remuneration of 2025-2026). Total salary has reduced.

iii. The number of permanent employees on the rolls of Company: 3.

The total number of employees including Whole-Time Director and Managing Director as on 31 March, 2026 is 5

* CS Vaishali resigned on 09/03/2026 and CS Riva Maini appointed on 01/06/2026.

iv. The Company has formulated a remuneration policy as per provisions of Companies Act, 2013 during the Financial Year and henceforth the remuneration will be in accordance with such policy.

15. VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES

Your Company is committed to highest standards of ethical, moral, and legal business conduct. Accordingly, the Board of Directors has formulated a Whistle Blower Policy which follows the provisions of Section 177(10) of the Companies Act, 2013. Employees can raise concerns regarding any discrimination, harassment, victimization, any other unfair practice being adopted against them or any instances of fraud by or against your Company. It also provides for adequate safeguards against the victimization of employees who avail of the mechanism and allows direct access to the Chairman of the Audit Committee in exceptional cases.

16. RISK MANAGEMENT POLICY

The Company has formulated a Risk Management Policy and a Risk Management Committee for dealing with different kinds of risks which it faces in day-to-day operations of the Company. Risk Management Policy of the Company outlines different kinds of risks and risk mitigating measures to be adopted by the Board. The Company has adequate Internal Control Systems and procedures to combat the Risk. The Risk Management procedure will be reviewed by the Audit Committee and Board of Directors on time-to-time basis.

17. POLICY ON PRESERVATION OF THE DOCUMENTS

The Company has formulated a Policy pursuant to Regulation 9 of the Securities Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”) on Preservation of the Documents to ensure safekeeping of the records and safeguard the Documents from getting mutilated or destroyed, while at the same time avoiding superfluous inventory of Documents.

18. POLICY ON CRITERIA FOR DETERMINING MATERIALITY OF EVENTS

The Policy is framed in accordance with the requirements of the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Regulations**”). The objective of the Policy is to determine materiality of events or information of the Company and to ensure that such information is adequately disseminated in pursuance with the Regulations and to provide an overall governance framework for such determination of materiality.

19. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year under review, all the Related Party Transactions were in the ordinary course of the business and at arm’s length basis and, therefore, the provisions of Section 188 are not applicable. Those transactions were placed before the Audit Committee of Directors for prior approval in the form of Omnibus Approval. Further, shareholder approval in Shareholder meetings has been taken.

Related Party Transactions under Accounting:

Material Related Party Transactions are disclosed in Annexure-1 in Form AOC-2 pursuant to clause (h) of subsection (3) of Section 134 read with Rule 8(2) of Companies (Accounts) Rules, 2014.

20. AUDITORS’ AND AUDITORS’ REPORT

Statutory Auditors:

For FY 2025-2026 Jain and Associates have acted as auditor of the company. The Notes on Financial Statement referred to in the Auditors’ Report are self-explanatory and do not call for any further comments. The Auditors’ Report does not contain any qualification, reservation, or adverse remark.

* M/s. Jain & Associates, Chartered Accountant Statutory Auditors of the Company has resigned on 15/07/2026 on immediate basis due to non -renewal of Peer Review of the firm. The Company has appointed APT & Co LLP, **Chartered Accountants**, as Statutory Auditors of the Company for FY 2026-2027. They have confirmed that they are not disqualified from continuing as Auditors of the Company.

Internal Audit Controls and their Adequacy:

The Company had appointed Internal Auditor in accordance with provisions of Companies Act, 2013. During the year, the Company continued to implement their suggestions and recommendations to improve the control environment. Their scope of work includes review of process for safeguarding the assets of the Company, review of operational efficiency, effectiveness of systems and processes, and assessing the internal control strengths in all areas. Internal Auditors findings are discussed with the process owners and suitable corrective actions taken as per the directions of Audit Committee on an ongoing basis to improve efficiency in operations.

Secretarial Auditor:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed SK Sikka and Associates, a Practicing Company Secretary bearing Membership No. 4241 and CP No. 3582 to undertake the Secretarial Audit of the Company. The Report of the Secretarial Audit carried out is annexed herewith as **Annexure-2** as Secretarial Audit Report. The Report does not contain any observation or qualification requiring explanation or comments from the Board under Section 134(3) of the Companies Act, 2013. During the period under review, the Company has complied with the applicable Secretarial Standards notified by the Institute of Company Secretaries of India.

21. PARTICULARS OF EMPLOYEES

Your directors' place on record, their deep appreciation for the contribution made by the employees of the Company at all levels. The information on employees' particulars as required under Section 197(12) of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (as amended), is forming part of this Directors' Report. There are no employees drawing remuneration more than the limits prescribed under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

22. CORPORATE GOVERNANCE

As per Reg. 34 of SEBI Regulation, 2015 to be read with Part A of Schedule V of the said regulations, a separate section on corporate governance practices followed by the company, forms an integral part of this Report.

23. PUBLIC DEPOSITS

During the Financial Year 2025 - 2026, the Company has not accepted any deposit within the meaning of Sections 73 and 76 of the Act, read together with the Companies (Acceptance of Deposits) Rules, 2014.

24. BANK DEBT

During the financial year ended 31st March, 2026, the Company is a Bank debt free Company and No Government Subsidy.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

There is no technology absorption required under Section 134 (3)(m) of the Companies Act 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014. However, the details forming part of Conservation of Energy, Foreign exchange earnings and outgo is annexed herewith as “**Annexure 3**.”

26. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company is fully in compliance with the applicable Secretarial Standards (SS) viz. SS-1 & SS-2 on Meetings of the Board of Directors and General Meetings respectively.

27. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGUALTORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY’S OPERATIONS IN FUTURE

There were no significant and material Orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company’s operations in future.

28. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS UNDER SECTION 186

The particulars of loans, guarantees and investments have been disclosed in the Financial Statements.

29. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There were no Proceedings Pending Under the Insolvency and Bankruptcy Code, 2016.

30. DIFFERENCE IN VALUATION

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

31. MATERNITY BENEFIT

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

32. EMPLOYEES RELATIONS

The relationship with the staff and workers continued to be cordial during the entire year. The Directors wish to place on record their appreciation of the valuable work done and co-operation extended by them at all levels. Further, the Company is taking necessary steps to recruit the required personnel from time to time.

33.TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there are no funds which are required to be transferred to Investor Education and Protection Fund (IEPF).

34. CONSOLIDATION OF ACCOUNTS

As on the reporting day, your Company does not have any subsidiary. Further, where ever required under Indian Accounting Standards necessary accounting treatment has been complied with.

35. INSIDER TRADING REGUALTIONS

Based on the requirements under SEBI (Prohibition of Insider Trading) Regulations, 1992 read with SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time, the code of conduct for prevention of Insider Trading and the Code for Fair Disclosure ("**Code"**), as approved by the Board from time to time, are in force by the Company. The objective of this Code is to protect the interest of shareholders at large, to prevent misuse of any price sensitive information and to prevent any Insider Trading activity by dealing in shares of the Company by its Directors, designated employees, and other employees. The Company also adopts the concept of Trading Window Closure, to prevent its designated employees and other employees from trading in the securities of Jonjua Overseas Limited at the time when there is unpublished price sensitive information.

36. MANAGEMENT DISCUSSION AND ANALYSIS

A detailed Report on the Management Discussion and Analysis is provided as a separate "Annexure-4" in the Annual Report.

37. EXTRACT OF ANNUAL RETURN

In accordance with Section 134(3)(a) of the Companies Act, 2013, an Extract of the Annual Return as per Section 92 (3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 in the prescribed Form MGT-9 is appended as **"Annexure-5"** to the Board's Report.

38. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 (5) of the Companies Act, 2013, the Board of Directors of the Company state:

a) In preparation of the Annual Accounts for the Financial Year ended 31 March 2026, the applicable Accounting Standards have been followed along with proper explanation to material departures;

b) The Directors have selected Accounting Policies, in consultation with the Statutory Auditors and applied them consistently and made judgments and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the Company as at end of the financial year and of the profit or loss of the Company, for that period;

c) The Directors have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The Directors have prepared the Annual Accounts of the company on a going concern basis;

e) The Directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

f) There is a proper system to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

39. POLICIES

The Companies Act 2013 along with the SEBI (LODR) Regulations, 2015 and mandate formulations of certain policies for all listed Companies. Accordingly, the Company has formulated the Policies for the same as the Company's belief is to retain and encourage high level of ethical standard in business transactions.

40. ACKNOWLEDGEMENT

Your directors' place on records their appreciation for the overwhelming co-operation and assistance received from investors, customers, business associates, bankers, vendors, as well as regulatory and governmental authorities. Your directors also thank the employees at all levels, our consistent growth was made possible by their hard work, solidarity, cooperation and support.

Date: 28-07-2026.	**For and on behalf of**
Place: Mohali.	**Jonjua Overseas Limited**

Maninder Kaur Jonjua	**Major Harjinder Singh Jonjua, Retd.**
Whole Time Director	Chairman-cum-Managing Director
(DIN: 01570885)	(DIN: 00898324)

Annexure-1

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

I. There are no contracts/arrangements entered into by the Company with related parties referred to in sub- section (1) of section 188 of the Companies Act, 2013 which are not at arm's length basis.

Material Contracts/arrangements entered into by the Company with related parties referred to in sub- section (1) of section 188 of the Companies Act, 2013 which are at arm's length basis are as follows:

Particulars	**Name of Relationship**
Harjinder Singh Jonjua	Managing Director
Harmanpreet Singh Jonjua	Director
Maninder Kaur Jonjua	Whole Time Director
HS Jonjua and Sons HUF	HUF of Directors
HSJONJUA AEROINFRA PRIVATE LIMITED	Entity with Substantial Control of Directors
HSJONJUA INNOVATEAGRO PRIVATE LIMITED	Entity with Substantial Control of Directors
Jonjua Air Limited	Entity with Substantial Control of Directors

Necessary legal compliances have been performed and approval of shareholders was taken in this regard.

NOTE 28 DISCLOSURE AS PER IND AS-24 RELATED PARTY

A. **Details of Related Parties**

	Name	Nature of Relationship
i	Jonjua Air Limited formerly Jonjua Air Private Limited	Entity with substantial Control
ii	Harjinder Singh Jonjua	Managing Director
iii	Maninder Kaur Jonjua	Whole Time Director
iv	Harmanpreet Singh Jonjua	Director
v	HSJONJUA AEROINFRA PRIVATE LIMITED (Formerly Jonjua Agro Private Limited)	Entity with substantial Control
vi	HSJONJUA INNOVATEAGRO PRIVATE LIMITED	Entity with substantial Control
vii	Ranbir Kaur Jonjua	Chief Financial Officer / Promoter
viii	HS Jonjua & Sons HUF	HUF of Promoters

B. **Transactions with Related Parties**

	Party	Nature	FY 2025-26	FY 2024-25
i	Jonjua Air Limited formerly Jonjua Air Private Limited	Security deposit/advance/ Inter corporate Loan	-	220.00
		Purchase of goods	-	35.00
		Sale of Goods including shares and Services	192.50	3.54
		Purchase of Trade Name (unsecured loan)	-	400.00
		Sale of Shares including rights	-	23.20
		Interest paid	-	15.45
		Payment of Liquidated Damages	-	-
ii	HSJONJUA INNOVATEAGRO PRIVATE LIMITED	Sale of goods or services printed books and unlisted shares	36.71	66.26
		Sale of continuous business trade secret	1,511.90	-
iii	HSJONJUA AEROINFRA PRIVATE LIMITED	Sale of goods or services including printed books and unlisted shares	29.94	94.40
		Security Deposit	-	67.50
		Advance for goods	-	40.00
		Purchase of Goods	-	-
		Interest Received	6.60	-
iv	Harjinder Singh Jonjua	Purchase of goods including library books	58.40	85.00
		Purchase of Shares	-	82.50
		Salary	0.75	0.75
		Purchase of intangibles	3,453.21	450.52
		Interest paid	-	6.96
		Loan through bank account	-	223.00
		Agriculture Expenses/Rent	-	-
		Sale of unlisted Shares	-	-
		Original Content Copyright 1988	-	-
		Received liquidated damages	-	-
v	Maninder Kaur Jonjua	Salary	-	0.75
		Purchase of stock in trade	-	30.24
		Sale of goods	-	0.45

Annexure-2

SUSHIL KUMAR SIKKA
M.Com., F.C.S.

S.K. SIKKA & ASSOCIATES
Company Secretaries

5441, Sector 38 (West), Chandigarh – 160014
Mobile: 98142-61166
E-mail: sikkasushil@gm

Form No. MR – 3

SECRETARIAL AUDIT REPORT (Form No. MR – 3)

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

For the financial year ended 31^{st} March 2026

To,

The Members
Jonjua Overseas Limited
(CIN: L51909PB1993PLC013057)
545, Jubilee Walk Sector 70
Mohali, Punjab, India, 160071.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Jonjua Overseas Limited** (hereinafter called as "**the Company**"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, registers, papers, minute books, forms and returns filed and other records maintained by the Company available on MCA portal and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit and clarifications given to me and the representations made by the Management, I hereby report that in my opinion, the Company has, during the audit period covering the Financial Year ended on 31^{st} March 2026, complied with the applicable 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:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company, which were shared with me, for the financial year ended on 31st March, 2026 according to the provisions of the following Acts/Laws/Regulations and the amendments thereof, if any:

(1) The Companies Act, 2013 (the Act) and the rule made thereunder;
(2) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
(3) The Depositories Act, 2018 and the Regulations and bye-laws framed thereunder;

(4) 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 as there was no reportable event during the financial year under review;**

(5) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

(d) 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 as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the financial year under review;**

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 – **Not applicable as there was no reportable event during the financial year under review;**

(f) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - **Not applicable as there was no reportable event during the financial year under review;**

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 – **Not applicable as there was no reportable event during the financial year under review;**

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – **Not applicable as there was no reportable event during the financial year under review; and**

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The shares of the Company are listed on BSE SME Exchange.

I have also examined compliance with the applicable clauses of the following:

(j) Secretarial Standard issued by The Institute of Company Secretaries of India.

(ii) The Listing Agreements entered by the Company with Bombay Stock Exchange read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

I 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 including a Woman Director. The changs 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 notices were given to all Directors to schedule the Board Meetings, along with agenda and detailed notes on agenda at least seven days in advance, and 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 by the directors. The decisions are carried unanimously.

I further report that 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.

I further report that during the audit period, there were following specific events/actions having major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines and standards and the Company has duly complied with the applicable laws, rules and regulations with respect to the following:

a) On 29/07/2025 the company has made bonus issue of 11,54,607 equity shares of Rs. 10 each amounting to Rs. 1,15,46,070 in the ratio 1:20;

b) Final Dividend 0.10 with ex-date 19/09/2025, and

c) On 27/01/2026 company has made bonus issue of 30,30,844 equity shares of Rs. 10 each amounting to Rs. 3,03,08,440 in the ratio 5:40.

I further report that during the audit period; there were no instances of:

i. Public issue/Debentures/Sweat Equity.
ii. Redemption/Buy-Back of Securities.
iii. Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013
iv. Merger / Amalgamation / Reconstruction etc.
v. Foreign Technical Collaborations.

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

For S.K. Sikka & Associates
Company Secretaries

Place: Chandigarh
Date: 16.07.2026

(Sushil K. Sikka)
Company Secretary
FCS 4241, CP 3582
Peer Review Certificate No.: 7636/2026
UDIN: F004241H000857863

Annexure – A to Secretarial Auditors' Report

To,
The Members
Jonjua Overseas Limited
(CIN L51909PB1993PLC03057)
Office 545, Jubilee Walk Sector 70 Mohali, Punjab, India, 160071.

My Secretarial Audit Report for Financial Year ended on 31st March 2026 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of event etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. 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.

For S.K. Sikka & Associates
Company Secretaries

Place: Chandigarh
Date: 16.07.2026

(Sushil K. Sikka)
Company Secretary
FCS 4241, CP 3582
Peer Review Certificate No.: 7636/2026

Annexure 3

Foreign Exchange Transactions

FOREIGN EXCHANGE TRANSACTIONS	**Standalone as at 31.03.2026 (Amount in INR '000)**
(a) Value of imports calculated on CIF basis by the company during the financial year in respect of:	
1. Raw Materials	-
2. Components and Spare Parts	-
3. Capital Goods	-
(b) Expenditure in Foreign Currency	-
(c) Earning in Foreign Currency	Rs. 312.09

Annexure-4

Management Discussion and Analysis

A. Industry Outlook

India is the world's largest sourcing destination for the Information Technology (IT) industry. It employs nearly four million people. Indian IT and BPM industry is expected to grow to US $ 350 billion by 2026. More importantly, the industry has led the economic transformation of the country and altered the perception of India in the global economy. India's cost competitiveness in providing IT services, which is approximately 3-4 times cheaper than the US, continues to be the mainstay of its Unique Selling Proposition (USP) in the global outsourcing market. However, India is also gaining prominence in terms of intellectual capital with several global IT firms setting up their innovation centres in India.

Government Initiatives

Government has made publishing of books and agriculture a Nil rated item in GST and placed exports under Zero rated item. Further, publication of brochures and similar material has been placed at 5%. Company will have huge leverage with the lower rates of GST. Government is promoting last mile connectivity in aviation.

The Ministry of Commerce and Industry, Government of India has eased the approval mechanism for foreign direct investment (FDI) proposals by doing away with the approval of Department of Revenue and mandating clearance of all proposals requiring approval within 10 weeks after the receipt of application.

B. Opportunities & Threats, Risks, & Concerns

Currency movement can have significant impact on the operations of the Company. Further, growth of global trade tensions and change in tax structure will impact the operations of the Company.

C. Performance

There has been increase in total revenues of the Company year on year on account of better performance.

D. Outlook

With export thrust of the present government along with political stability the outlook of the industry seems to be positive and your company is well placed to tap this opportunity going forward.

E. Internal Control Systems and their Adequacy

The Company's Internal Financial Control framework is commensurate with the size and the nature of its operations. These have been designed to provide reasonable assurance about recording and providing reliable financial and operational information, complying with applicable statutes, safeguarding assets from unauthorized use, executing transactions with proper authorization and ensuring compliance of corporate policies. The Company has laid down procedures and policies to guide the operations of the business. The operating management assessed the effectiveness of the Company's internal controls over financial reporting as of 31 March, 2026. M/s. Jain and Associates, the Statutory Auditor of the Company audited the Financial Statements included in this Annual Report and issued a report on the internal controls over financial reporting (as defined in Section 143 of the Companies Act, 2013). The Company has appointed a reputed Internal Auditor to carry out Internal Audit. The Audit is based on focused and risk based Internal Audit Plan, which is reviewed each year after consulting the Audit Committee. In line with international practice, the conduct of Internal Audit is oriented towards the review of internal controls and risks in the operations of its business. The internal audit function endeavours to make meaningful contributions to the organization's overall governance, risk management and internal controls.

The Audit Committee reviews reports submitted by Internal Auditor. Suggestions to improve any process are considered by the management and the Audit Committee follows up on corrective actions taken by the management. The Audit Committee also meets the Company's Statutory Auditor to ascertain, inter alia, their views on the adequacy of internal control systems and keeps the Board of Directors informed of its major observations periodically. Based on its evaluation (as provided under Section 177 of the Companies Act, 2013 and Clause 18 of SEBI Listing Regulations), the Audit Committee has concluded that as of 31 March 2026, the Internal Financial Controls were adequate and operating effectively.

F. Financial and Operational Performance

The total revenue of the Company has increased to Rs. 654.38 Lakhs to Rs. 2,199.33 Lakhs.The Company is looking forward to increase its business profits in the coming Financial Years with the support of all the stakeholders of the Company.

G. Significant Changes in Financial Ratios

During the year, the financial ratios have improved positively.

H. Material Developments in Human Resources/Industrial Relations Front and Number of People Employed

The manpower strength of the Company as on 31 March, 2026 was 6. The Company maintained harmonious industrial relations during the Financial Year 2025-2026.

I. Cautionary Statement

Certain statements made in the Management Discussion and Analysis Report relating to the Company's objectives, projections, outlook, expectations, estimates and others may constitute 'forward looking statements' within the meaning of applicable laws and regulations. Actual results may differ from such expectations whether expressed or implied. Several factors could make significant difference to the Company's Operations. These include climatic and economic conditions affecting demand and supply, Government regulations, taxations, and natural calamities over which the Company does not have any direct control.

Date: 28-07-2026.
Place: Mohali.

For and on behalf of
Jonjua Overseas Limited

Maninder Kaur Jonjua
Whole Time Director
(DIN: 01570885)

Major Harjinder Singh Jonjua, Retd.
Chairman-cum-Managing Director
(DIN: 00898324)

Annexure-5

FORM No. MGT-9

EXTRACT OF ANNUAL RETURN

(As on the financial year ended on 31st March, 2026)

[Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN: L51909PB1993PLC013057.

ii) Registration Date: 16/02/1993.

iii) Name of the Company: Jonjua Overseas Limited.

iv) Category / Sub-Category of the Company: Company Limited by Shares.

v) Address of the Registered office and contact details:

545, Jubilee Walk Sector 70 Mohali, Punjab, India, 160071

Cell: 9872172032.

vi) Whether listed company Yes / No: Yes.

vii) Name, Address and Contact details of Registrar and Transfer Agent, if any:

Zuari Finserv Limited

Plot No. 2, Zamrudpur Community Centre, Kailash Colony Extn.,

New Delhi - 110048

E-mail: invest@adventz.zuarimoney.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

All the business activities contributing 10% or more of the total turnover of the company shall be stated:

S. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the Company
1.	Sale of goods of any nature including intangible goods, shares and printed books	4799	98

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

S.No	Name and Address of the Company	CIN/GLN	Holding/Subsidiary/ Associates	% of shares held	Applicable Section
1	--	--	--	--	--
2	--	--	--	--	--

Jonjua Overseas Limited is a shareholder in Jonjua Air Limited, HSJONJUA AEROINFRA Private Limited and HSJONJUA INNOVATEAGRO Private Limited. Promoters of Jonjua Overseas Limited are also promoters of all three companies and they along with the company have majority stake in all three companies.

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

Category of Shareholders	No. of Shares held at the beginning of the year April 01, 2025				No. of Shares held at the end of the year March 31, 2026				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	

A.Promoters and Promoter group (1) Indian a) Individual/ HUF	1,01,84,528	--	1,01,84,528	44.10	78,19,516	--	78,19,516	28.67	15.43
a) Central Govt b) State Govt c) Bodies Corp. d) Banks/FI e) Any Other. Sub-total (A) (1):	1,01,84,528	-	1,01,84,528	44.10	78,19,516	-	78,19,516	28.67	15.43
(2) Foreign a) NRIs - Individuals b) Other - Individuals c) Bodies Corp. d) Banks / FI e) Any Other.... Sub-total (A) (2): Total shareholding of Promoter(A)= (A)(1)+(A)(2)	1,01,84,528	-	1,01,84,528	44.10	78,19,516	-	78,19,516	28.67	(15.43)
B. Public Shareholding 1. Institutions a) Mutual Funds b) Banks/FI c) Central Govt d) State Govt(s) e) Venture Capital Funds f) Insurance Companies g) FIIs h) Foreign Venture Capital Funds i)Others Sub - total (B) (1):									
2.Non - Institutions a)Bodies Corp. i)Indian ii)Overseas b)Individuals									

i) Individual shareholders holding nominal share capital up to Rs. 2 lakhs	35,44,233	50,983	35,95,216	15.57	69,00,245	42,978	69,43,223	25.45	9.88
ii) Individual shareholders holding nominal share capital in excess of Rs 2 Lakh	79,59,126	1,03,602	80,62,728	34.92	1,09,07,341	1,03,602	1,10,10,943	40.37	5.45
c) Others (specify)	12,49,674	-	12,49,674	5.41	15,03,915	-	15,03,905	5.51	0.1
Sub-total (B)(2):									
Total Public Shareholding (B) = (B)(1) + (B)(2)	1,28,04,016	1,03,602	1,29,07,618	55.90	1,93,11,501	1,46,580	1,94,58,081	71.33	15.43
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)	**2,29,88,544**	**1,03,602**	**230,92,146**	**100**	**2,71,31,017**	**1,46,580**	**2,72,77,597**	**100**	

i) Category-wise Share Holding:

(ii) Shareholding of Promoter & Promoter Group:

S. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	% change in share-holding during the year
1	Harjinder Singh Jonjua	47,08,110	20.39	NIL	33,30,844	12.21	NIL	7.4
2	Harmanpreet Singh Jonjua	8,27,534	3.58	NIL	14,44,917	5.30	NIL	(2.34)
3	Maninder Kaur Jonjua	1,70,372	0.74	NIL	2,01,251	0.74	NIL	(1.41)
4	HS Jonjua & Sons HUF	4,28,678	1.86	NIL	56,110	0.21	NIL	1.03
5	Ranbir Kaur Jonjua	1,78,260	0.77	NIL	6,77,964	2.49	NIL	(1.48)
6.	Jonjua Air Limited	38,69,736	16.76	NIL	19,17,823	7.03	NIL	16.76
7.	HSJONJUA AEROINFRA PRIVATE LIMITED	1,838	0.01	NIL	1,90,607	0.70	NIL	0.01
	Total	**1,01,84,528**	**44.10**	**NIL**	**78,19,516**	**28.67**	**NIL**	**15.43**

(iii) Change in Promoters' Shareholding (please specify, if there is no change):

S. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year*	**1,01,84,528**	**44.10**		
	Date wise Increase/ Decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/ sweat equity etc): Transfer			(23,65,012)	(15.43)
	At the End of the year (March 31, 2025)			**78,19,516**	**28.67**

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

S. No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year April 01, 2025		Cumulative Shareholding during the year March 31, 2026	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Jonjua Air Limited			1917823	7.03
2	Abhishek Gupta			1157070	4.24
3	KEYUR VELJIBHAI RATHOD			901672	3.30
4	PUSHPA BHAJU	200018	0.87	477420	1.75
5	MEGA FLEX PLASTICS LIMITED			472541	1.73
6	PRIYANKA SINGH NAIN	2,04,160	0.88	467760	1.71
7	HARVINDER SINGH NAIN			461934	1.69
8	GUNVIT GUPTA			323163	1.18
9	AMRIT GILL			300426	1.1
10	DEEPINDER SINGH BRAR			241957	0.88

a) Shareholding of Directors and Key Managerial Personnel:

S. No.	For Each of the Directors and KMP	Shareholding at the beginning of the year April 01, 2025		Cumulative Shareholding during the year March 31, 2026	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year*	**39,90,228**	**17.28**		
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity, etc.)	---	---	17,20,858	3.66
	At the End of the year	---	---	**57,11,086**	**20.94**

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans (Amount in INR '000)	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year i) Principal Amount ii) Interest due but not paid iii) Interest accrued but not due	-----	154.60*	------	
Total (i+ii+iii)	-----	154.60	------	
Change in Indebtedness during the financial year • Addition • Reduction		-----	------	
Net Change	----	-----	------	
Indebtedness at the end of the financial year i) Principal Amount ii) Interest due but not paid iii) Interest accrued but not due	----	271157.38*	------	
Total (i+ii+iii)	----	271157.38	------	

* Amount payable to directors/promoter and promoter group.

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

S. N	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount
		Major Harjinder Singh Jonjua (Retd.)	Maninder Kaur Jonjua	
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	75,000//-		75,000/-
2.	Stock Option	---	---	---
3.	Sweat Equity	---	---	---
4.	Commission - as % of profit - others, specify	---	---	---
5.	Others, please specify	---	---	---
	Total (A)			
	Ceiling as per the Act			

B. Remuneration to other directors:

S. No.	Particulars of Remuneration	Name of Directors	Total Amount
	1. Independent Directors	---	---
	• Fee for attending board committee meetings • Commission • Others, please specify	---	---
	Total (1)	---	---
	2. Other Non-Executive Directors	---	---
	• Fee for attending board committee meetings • Commission • Others, please specify	---	---
	Total (2)	---	---
	Total (B) = (1 + 2)	---	---
	Total Managerial Remuneration	---	---
	Overall Ceiling as per the Act	---	---

C. Remuneration To Key Managerial Personnel Other Than MD/Manager/WTD:

S. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 b) Value of perquisites u/s 17(2) Income-tax Act, 1961 c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	---	Rs.5,98,015/-	Rs. 6,00,000/-	Rs. 11,98,015/-
2.	Stock Option	--	--	--	--
3.	Sweat Equity	--	--	--	--
4.	Commission - as % of profit - others, specify	--	--	--	--
5.	Others, please specify	--	--	--	--
	Total	---	**Rs.5,98,015/-**	**Rs. 6,00,000/-**	**Rs. 11,98,015/-**

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	--	--	--	--	--
Punishment	--	--	--	--	--
Compounding	--	--	--	--	--
B. DIRECTORS					
Penalty	--	--	--	--	--
Punishment	--	--	--	--	--
Compounding	--	--	--	--	--
C. OTHER OFFICERS IN DEFAULT					
Penalty	--	--	--	--	--
Punishment	--	--	--	--	--
Compounding	--	--	--	--	--

CORPORATE GOVERNANCE REPORT

1. **COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE**

The Company's philosophy on Corporate Governance has been developed with a tradition of fair and transparent governance. Transparency, integrity, professionalism and accountability-based values form the basis of the Company's philosophy for Corporate Governance and the continued application of these principles to the business practices has led to the growth of the Company over the years. The Company believes that corporate governance is beyond financial results and is a pre-requisite to the attainment of excellent performance in terms of stakeholders' long term value creation. The Company believes Corporate Governance is an ethically driven business process that is committed to values, aimed at enhancing an organization's brand and reputation. Hence, it is imperative to establish, adopt and follow best corporate governance practices, there by facilitating effective management and carrying out our business by setting principles, benchmarks and systems to be followed by the Board of Directors (the "Board"), Management and all Employees in their dealings with Customers, Stakeholders and Society at large.

2. **Board of Directors**

a) The Company's experienced and diverse Board provides strategic direction, oversees performance and ensures strong accountability through an effective governance framework.

As on 31-03-2026 there are 7 directors:

1 Managing Director

1 Whole Time Director

1 Non Executive Director

4 Independent Directors

b) Number of Board Meetings Minimum four prescheduled Board meetings are held every year. Additional meetings are held by giving appropriate notice to address specific needs of the company. 11 board meetings took place during year. Its details are as follows:

Board Meeting	
Date	**No. of Directors Present**
23/05/2025	6
26/06/2025	6
09/07/2025	6
29/07/2025	6
03/09/2025	6
12/11/2025	7
18/12/2025	7
27/01/2026	7
10/02/2026	7
20/02/2026	7
24/03/2026	7

The maximum time gap between two consecutive meetings did not exceed one hundred and twenty days.

c) Attendance of Directors at the Board Meetings, Committee Meetings and Last AGM In terms of SEBI Listing Regulations, none of the Directors are members of more than 10 Board level committees, nor are they Chairman of more than five committees in which they are members. One independent director Mr. Chetan Sharma is independent director in Jonjua Air Limited. Their attendance in last AGM and board meeting is as follows:

S. No.	Name	Category of director	DIN Number	Board Meeting held during year	Attendance at Board Meeting	Attendance at AGM
1	HARJINDER SINGH JONJUA	Chairman, MD	898324	11	11	Yes
2	MANINDER KAUR JONJUA	WTD	1570885	11	11	Yes
3	HARMANPREET SINGH JONJUA	Non Executive Director	5193545	11	11	Yes
4	VINOD KUMAR KALIA	Independent Director	8262540	11	11	Yes
5	NARINDER PAL SINGH	Independent Director	8470916	11	11	Yes
6	DINESH SHARMA	Independent Director	9706168	11	11	Yes
7	CHETAN SHARMA	Independent Director	10486945	11	6	N.A.

Note: None of the Directors of the Company are on the Board of any other listed entity.

d) Disclosure of relationships between directors inter-se:

Harmanpreet Singh Jonjua, Maninder Kaur Jonjua and Harmanpreet Singh Jonjua are related to each other being family members. None of the other director is related to any other director.

e) Shareholding of Non-Executive Directors: As on 31st March 2025, shareholding of the non-executive directors is as below:

Name of Director	Category	Shares Held
HARMANPREET SINGH JONJUA	Non executive director	14,44,917
VINOD KUMAR KALIA	Non executive director Independent director	6575
NARINDER PAL SINGH	Non executive director Independent director	29451
DINESH SHARMA	Non executive director Independent director	58792
CHETAN SHARMA	Non executive director Independent director	3610

f) Details of familiarization programmes imparted to independent directors:

Pursuant to the Code of Conduct for Independent Directors specified under the Companies Act, 2013 and requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has framed a familiarization programme for all its Independent Directors to familiarize them on their roles, rights and responsibilities in the Company. The Familiarization programme for Independent Directors is posted on the website at https://jonjua.com/id-orientation-programme.

g) Confirmation on Independent Directors:

The Board based on the disclosures received from all Independent Directors, confirms that all Independent Directors fulfil the conditions of Independence as specified in SEBI Listing Regulations and are independent of the management of the Company for the year ended March 31, 2026.

h) Resignation of Independent Directors During the year, none of the Directors resigned from the Board of Directors.

i) Role of Board Members:

The Board of Directors of the Company directs the Company by formulating and reviewing Company's policies, strategies and business plans. The Board of the Company provides leadership and strategic guidance to the Company and exercises control over the Company, while remaining at all times accountable to the shareholders. The Board of Directors of the Company is constituted in compliance with the Corporate Governance principles. As on the date of adoption of Corporate Governance Report, the Board is having 7 members with Major Harjinder Singh Jonjua Retd. as Chairman. All related party transactions are in normal course of business and approval from shareholders had been taken as and when necessary.

j) Procedure of the Board Meetings:

The meetings of the Board are convened by giving appropriate advance notice to the members of the Board and to Stock Exchange. The Compliance officer of the Company circulates internal notice to all the Board members and division heads asking for the suggestions/ details of any matter which requires discussion or approval of the Board so that the same could be incorporated in the agenda of the Board meeting.

The date of the Board meeting is fixed taking into account convenience and availability of the Board members. The Board of the Company is presented with all the relevant information on various vital matters affecting the working of the Company as well as those matters, which require deliberation at the highest level. Board Members are given appropriate documents / detailed notes and information in advance of each Board and Committee Meeting.

The minutes of the Committee of Board of Directors are taken as read at the meeting of Board for information of the members. The follow up actions of important agenda items of previous Board meeting are placed at the Board meeting for review of the Board. The Compliance officer of the Company conducts the Board meetings and prepares all documents including minutes of the meeting in compliance with the provisions of the Companies Act and other statutory enactments.

(3) REMUNERATION TO DIRECTORS

Managing Director has received a salary of Rs. 75,000. None of the other director is paid any amount. It is to be noted that the transactions with other entities where Directors are interested are being carried out at an arm's length and in compliance with the laws applicable thereto. Out of pocket expenses may be paid if at any time any director has spent anything.

Criteria of making payments to non-executive directors

No payment is being made other than out of pocket expenses or any transaction being carried in normal course of business.

Remuneration to Directors:

The appointment and remuneration of Executive Directors including Managing Director, is governed by the recommendation of the Nomination and Remuneration Committee, resolutions passed by the Board of Directors and Shareholders of the Company. Rs. 75,000 is paid as salary. The Non-Executive and Independent directors are not paid any amount other than any out of pocket expenses.

Service Contracts, Notice Period and Severance fees:

As at March 31, 2026, the Board comprised of seven directors and no such service Contracts, Notice Period and Severance fees are applicable.

Stock Option details During the year

No stock options were granted to any executive / non-executive director of the Company.

COMMITTEES OF THE BOARD:

Currently, the Board has three committees: Audit Committee, Nomination and Remuneration Committee, and Stakeholders' Relationship Committee and Rights Issue Committee.

4. AUDIT COMMITTEE:

The scope of activities of the Audit Committee is set out as per SEBI (LODR) Regulations 2015 read with Section 177 of the Companies Act, 2013. The terms of reference and powers of the Audit Committee are in conformity with the requirements of Regulation 18 of SEBI Listing Regulations and Section 177(1) of the Companies Act, 2013.

Powers of the Committee and its terms of reference are as under:

i.Oversight of the company's financial reporting process.

ii. the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

iii. Recommendation for appointment, remuneration and terms of appointment of auditors of the company;

iv. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

v. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

• Matters required being included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013.

• Changes, if any, in accounting policies and practices and reasons for the same

• Major accounting entries involving estimates based on the exercise of judgment by management

• Significant adjustments made in the financial statements arising out of audit findings

• Compliance with listing and other legal requirements relating to financial statements

• Disclosure of any related party transactions

• Qualifications in the draft audit report

vi. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;

vii. Reviewing, with the management, the statement of uses / application of funds raised through and issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;

viii. Review and monitor the auditor's independence and performance, and effectiveness of audit process;

ix. Approval or any subsequent modification of transactions of the company with related parties;

x. Scrutiny of inter-corporate loans and investments;

xi. Valuation of undertakings or assets of the company, wherever it is necessary;

xii. Evaluation of internal financial controls and risk management systems;

xiii. Reviewing, with the management, performance of statutory and internal

xiv. auditors, adequacy of the internal control systems;

xv. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

xvi. Discussion with internal auditors of any significant findings and follow up there on;

xvii. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

xviii. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post audit discussion to ascertain any area of concern;

xix. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

xx. To review the functioning of the Whistle Blower mechanism;

xxi. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;

xxii. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee. As on 31st March 2026, the Audit committee comprised of three Directors – two independent directors and one non-executive director.

During the year following meetings of audit committee took place:

Audit Committee Meetings		
S. No.	**Date**	**Attendance**
1.	23/05/2025	3
2.	03/09/2025	3
3.	12/11/2025	3
4.	18/12/2025	3
5.	10/02/2026	3

(5) **NOMINATION AND REMUNERATION COMMITTEE**

In accordance with Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI Listing Regulations, the role of the Nomination and Remuneration Committee of the Company is as under:

i. To formulate criteria for determining qualifications, positive attributes and independence of Directors

ii. Formulate criteria for evaluation of Independent Directors and the Board.

iii. Identify persons who are qualified to become Directors and individuals who may be appointed in Senior

iv. Management positions in accordance with the criteria laid down by the Committee.

v. To carry out evaluation of every Director's performance.

vi. To recommend to the Board, the appointment and removal of Directors and Senior Management.

vii. To recommend to the Board, policy relating to remuneration for Directors, Key Managerial Personnel and Senior Management.

viii. Ensure that level and composition of remuneration is reasonable and sufficient, relationship of remuneration to performance is clear and meets appropriate performance benchmarks.

ix. To devise a policy on Board diversity.

x. To carry out any other function as is mandated by the Board from time to time and/or as required under any statutory notification, amendment or modification, as may be applicable.

xi. To determine the extension or continuation of term of Independent Directors on the basis of the report of their performance evaluation.

xii. To perform such other functions as may be necessary or appropriate for the performance of such duties.

As on 31st March 2026, the Nomination & Remuneration committee comprised of three Directors. Two independent directors and one non-executive director.

Following meetings took place:

Nomination and Remuneration Meetings		
S. No.	Date	Attendance
1.	23/05/2025	3
2.	03/09/2025	3
3.	18/12/2025	3
4.	10/02/2026	3

INDEPENDENT DIRECTORS' MEETING

During the year under review, the Independent Directors met on 10-02-2026, inter alia, to discuss:

• Evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;

• Evaluation of the performance of the Managing Director of the Company, taking into account the views of the Executive and Non-Executive Directors;

• Evaluation of the quality, content and timelines of flow of information between the management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

It comprises of 4 Directors and all four are independent directors.

6. **STAKEHOLDERS RELATIONSHIP COMMITTEE**

The terms of reference of the Committee are as follows:

i. To supervise and ensure efficient share transfers, share transmission, transposition, etc.;

ii. To approve allotment, transfer, transmission, transposition, consolidation, split, name deletion and issue of duplicate share certificates for equity shares of the Company;

iii. To redress shareholders' complaints like non-receipt of balance sheet, non-receipt of declared dividends, etc.;

iv. To review service standards and investor service initiatives undertaken by the Company;

v. To place before the Board meeting, a quarterly report giving details such as number of complaints received, resolved, pending during the quarter;

vi. To report immediately to the Board, specific grievance raised by the shareholders/investors which could not be resolved by the committee and which need immediate attention;

vii. To address all matters pertaining to Registrar and Transfer Agent including appointment of new Registrar and Transfer Agent in place of existing one;

viii. To address all matters pertaining to Depositories for dematerialization of shares of the Company and other matters connected therewith; and

ix. To attend to any other responsibility as may be entrusted by the Board or investigate any activity within terms of its reference.

As on 31st March 2026, the Stakeholders relationship committee comprised of three Directors and two are independent directors and one non executive director. During the year following meetings took place:

Stakeholders Relationship Committee Meetings		
S. No.	**Date**	**Attendance Directors**
1)	23/05/2025	3
2)	03/09/2025	3
3)	18/12/2025	3
4)	10/02/2026	3

Details of Shareholders' complaints:

Details of complaints received, resolved and pending as on March 31, 2026 are as under:

Complaints at start of year	Complaints received during year	Complaints resolved during year	Complaints pending at end of year
0	0	0	0

NIL. There is no investor complaint received. There was NIL complaint pending at start of year and at end of year.

7. **SHAREHOLDERS INFORMATION**

General Body Meetings Particulars of General Meetings held in last three years:

AGM/EGM	Financial Year	Venue	Day & Date	Time	No. of Special Resolution passed
33rd AGM	2025-2026	545, Jubilee Walk, Sector 70 Mohali, Punjab	Saturday 27th September, 2025	04:00 PM	8
1st EGM	2025-2026	545, Jubilee Walk, Sector 70 Mohali, Punjab	Monday, the 21st July, 2025	12:45 PM	14
2nd EGM	2025-2026	545, Jubilee Walk, Sector 70 Mohali, Punjab	Tuesday, the 13th January, 2026	03:30 PM	2
3rd EGM	2025-2026	545, Jubilee Walk, Sector 70 Mohali, Punjab	Wednesday 18th March, 2026	04:30 PM	4
32nd AGM	2024-2025	545, Jubilee Walk, Sector 70 Mohali, Punjab	Thursday 05th September, 2024	02:30 PM	14
1st EGM	2024-2025	545, Jubilee Walk, Sector 70 Mohali, Punjab	Tuesday, the 11th February, 2025	04:00 PM	4
31st AGM	2023-2024	545, Jubilee Walk, Sector 70 Mohali, Punjab	Saturday, 30th September, 2023	02:30 PM	13

No resolution was passed, through Postal Ballot.

8. **MEANS OF COMMUNICATION:**

In accordance with Regulation 46 of SEBI Listing Regulations, the Company has maintained a functional website at www.jonjua.com containing basic information about the Company viz., details of its business, financial information, shareholding pattern, compliance with corporate governance, contact information of the designated officials of the Company who are responsible for assisting and handling investor grievances, etc. The contents of the said website are updated as and when required. The results along with presentations made by the Company to Analysts are also filed with the Exchanges and hosted on the website of the Company.

Further, the Company disseminates to the Stock Exchange, wherein its equity shares are listed, all mandatory information and price sensitive/such other information, which in its opinion, are material and/or have a bearing on its performance/operations and issues press releases, wherever necessary, for the information of the public at large.

9. **GENERAL SHAREHOLDERS' INFORMATION**

• Annual General Meeting proposed to be Held

Day, Date & Time :

Friday, 21st Day of August 2026 at 04.30 P.M.

Venue : 545, Jubilee Walk, Sector 70, Mohali, Punjab.

• Financial year: 1 st April 2025 to 31st March 2026

• Dividend Payment date No final dividend for FY 2025-26 is proposed by the Board.

• Financial Calendar 2025-26 (Tentative)

Results for the quarter ended 30th June, 2026 By 14th August, 2026

Results for the quarter ended 30th Sep, 2026 By 14th November, 2026

Results for the quarter ended 31th Dec, 2026 By 14th February, 2026

Results for the quarter ended 31st March, 2027 By 30th May, 2027

• Listing

The shares of the company are listed on BSE – SME Platform.

• Stock Code

Symbol: Jonjua

ISIN: INE793Z01027

Table below gives the monthly high and low prices and volumes of trading of Equity Shares of the Company at BSE SME Platform for financial year 2025-2026 is as follows:

Month	High Price	Low Price	No. of Shares
Apr-25	10.29	8.4	195936
May-25	12.89	8.13	763334
Jun-25	11	8.45	963352
Jul-25	13	9.01	3351102
Aug-25	10.14	8.37	780052
Sep-25	9.35	8	1238654
Oct-25	8.95	7.51	432886
Nov-25	9.3	7.61	398598
Dec-25	8.83	6.66	750050
Jan-26	7.56	3.83	4481413
Feb-26	4.92	3.11	1904295
Mar-26	4.1	2.5	1865727

• Distribution of shareholding as at 31.03.2026: Distribution of shareholding of the equity shares of the company by size and ownership class as on 31.03.2026 is as under:

(a) Shareholding pattern:

Category	No. of Shares	Percentage
Promoter and Promoter group	78,19,516	28.67
Public	1,94,58,081	71.33

• Registrar and Share Transfer Agents

Zuari Finserv Limited

A-32, 1st Floor, Mohan Cooperative Industrial Estate, Mathura Road, Badarpur, New Delhi 110044.

• Share Transfer System

The Registrars and Share Transfer Agents have put in place an appropriate Share Transfer system to ensure timely share transfers. Requests for dematerialization of shares are processed and confirmation is given to the respective depositories i.e. NSDL and CDSL within 21 days.

There are no unclaimed shares.

• Dematerialization of shares and liquidity

Equity shares are admitted at both NSDL and CDSL. As at 31st March 2026 its dematerialization details are as follows:

	Capital Recon as of :	From- 31-Mar-2026	
	No of Records	Total Shares	Percentage
PHYSICAL	47	146580	0.54
NSDL	480	14765201	54.13
CDSL	1147	12365816	45.33
TOTAL	1674	27277597	100

• Outstanding Instruments

There are no outstanding Global Depository Receipts / American Depository Receipts / warrants / any convertible instruments.

• Commodity price risk or foreign exchange risk and hedging activities:

The Company had no such transactions during the year hence the Company has not opted for hedging. Details of foreign currency exposure, where applicable are disclosed in notes to the financial statements. As such no disclosure is warranted in terms of SEBI circular SEBI/HO/CFD/CMD1/CIR/P/2018/0000000141 dated November 15, 2018.

• Compliance Officer

CS Vaishali Rani was CS and Compliance Officer of the company. After her resignation Major Harjinder Singh Jonjua Retd. was managing compliance. Now CS Riva Maini has been appointed as CS and compliance officer of company.

• **Registered office and Corporate Office**

545, Jubilee Walk, Sector 70, Mohali Punjab.

10. **AFFIRMATIONS AND DISCLOSURES**

• Compliances with Governance Framework The Company is in compliance with all mandatory requirements under the SEBI Listing Regulations.

• Related Party Transactions:

Details of related party transactions are presented as part of the Notes to the Financial Statements. All details on the financial and commercial transactions, where Directors may have a potential interest, are provided to the Board. The interested Directors neither participate in the discussion, nor vote on such matters. All transactions entered into with the Related Parties as defined under Companies Act, 2013 during the year were in the ordinary course of business and on an arm's length basis. Omnibus approval from the Audit Committee was obtained for all transactions which are repetitive and normal in nature. All transactions with Related Parties were entered into with prior approval of Audit Committee as well as the Board and ratified by the Audit Committee once the transactions took place. Further, disclosures are made to the Committee and the Board on a quarterly basis. Company has adopted a Related Party Transactions Policy which is available on the website of the Company https://jonjua.com/bse-sme-reg-46%2Fothers.

• Non-compliance, penalties, strictures imposed on the Company :

The Company follows the requirements of the Stock Exchanges or SEBI or any other statutory authority on all matters related to capital markets, since listing on the Stock Exchange. Further, there has been no disciplinary action by other stock exchanges and regulatory authorities in past three years.

• Details of establishment of vigil mechanism, whistle blower policy and affirmation that no personnel has been denied access to the audit committee The Company has implemented the vigil mechanism policy to report genuine concerns. The policy provides for adequate safeguards against victimization of persons who use such mechanism and makes provision for direct access to the chairperson of the audit committee in appropriate or exceptional cases. During the year, none of such personnel have been denied access to the audit committee. The whistle blower policy of the Company can be accessed through the following link:

https://jonjua.com/bse-sme-reg-46%2Fothers

• Details of compliances with mandatory requirements of corporate governance and adoption of nonmandatory requirements All mandatory requirements of corporate governance have been complied with.

• CREDIT RATING

Not required as company is bank debt free.

• Compliance with Secretarial Standards

The Institute of Company Secretaries of India issued Secretarial Standards for Board and General Meetings in exercise of powers under Section 118 of the Companies Act, 2013. The Company complies with all requirements of said Secretarial Standards.

• Accounting treatment in preparation of financial statements The Company has followed the Indian Accounting Standards notified under Section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standards (Ind AS)) Rules, 2015 in preparation of its financial statements.

• Code of Conduct

The company has adopted a code of conduct for the members of the Board and for every employee of the Company in compliance with the provisions of Listing Regulations. Commitment to ethical professional conduct is a must for every employee, including Board members and senior management. The code is intended to serve as a basis of ethical decision making in conduct of professional work. The code of conduct enjoins that each individual in the must know and respect existing laws, accept and provide appropriate professional views, and be upright in his conduct and observe corporate discipline All Board members and senior Management personnel affirm compliance with the code of conduct annually. The Code of conduct has been posted on the website of the company at https://jonjua.com/bse-sme-reg-46%2Fothers.

A DECLARATION SIGNED BY THE MANAGING DIRECTOR (MD) TO THIS EFFECT IS GIVEN BELOW:

"I hereby confirm that, the Company has obtained affirmation from all the members of the Board and Senior Management, that they have complied with the Code of Conduct for Directors and Senior Management in respect of the financial year ended 31St March 2026."

Place: Mohali — Major Harjinder Singh Jonjua Retd.

Date 28-07-2026 — Managing Director DIN 00898324

• Pledge of Equity Shares No pledge has been created over the equity shares held by either Promoters and/or Promoter Group Shareholders as on March 31, 2026.

• Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A):

There is no Preferential or other placement during financial year.

• Details of Directors appointed/Reappointed

Details of Directors being appointed/ re-appointed, have been disclosed in the Notice and Explanatory statement attached thereto for the AGM where ever applicable.

• Management

The management discussion and analysis report giving an overview of the Industry, Company's Business and its financials is provided separately as a part of this Annual Report.

• Insider trading

Pursuant to Securities and Exchange Board of India [Prohibition of Insider Trading] Regulations the company has prescribed a Code of Conduct for Prevention of Insider Trading and a Code of Corporate Disclosure Practices.

The code lays down guidelines and procedures to be followed and disclosures to be made while dealing with securities of the company. Under this code, Directors including Insiders (i.e. Designated Employees) are prevented from dealing in the Company's shares. To deal in Securities beyond specified limits, permission of Compliance Officer is required. All Designated Employees are also required to disclose related information as defined in the Code. The purpose of the code is also to guide company's transaction and dissemination of price sensitive information to outside agencies and to ensure timely and adequate disclosures thereof to regulatory authorities on a continuous basis.

• Subsidiary companies - The Company does not have any subsidiary company.

• A certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

Board has requested The Company to obtain a Certificate pursuant to the Regulation 34(3) read with Schedule V of the Listing Regulations, from a Practicing Company Secretary, confirming that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of companies either by Securities and Exchange Board of India or the Ministry of Corporate Affairs or any other Statutory Authorities. The said certificate forms part of this report.

• Where the board had not accepted any recommendation of any committee of the board which is mandatorily required, in the relevant financial year: Not Applicable

• Total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part. Details of remuneration paid to Auditors of the Company are provided below:

Audit fee Rs. 50,000.

• Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The details relating to the same are provided in the Board's report.

• Loans and advances in the nature of loans to firms/companies in which directors are interested by name and amount

The company has not given any loans and advances in the nature of loans to firms/companies in which directors are interested other than which are reflected in financial statements.

11. THE CORPORATE GOVERNANCE REPORT SHALL ALSO DISCLOSE THE EXTENT TO WHICH THE DISCRETIONARY REQUIREMENTS AS SPECIFIED IN PART E OF SCHEDULE II HAVE BEEN ADOPTED

The Company fulfills the following discretionary requirements pursuant to Regulation 27(1) of the SEBI Listing Regulations read with Part E of Schedule II.

12. CEO/CFO CERTIFICATION As required under Regulation 17(8) of the SEBI Listing Regulations, the Chairman and Managing Director and the Chief Financial Officer of the Company have certified to the Board, the Financial Statements for the year ended March 31, 2026 and the certificate is annexed to this report.

	-sd-	-sd-
Dated; 28-07-2026.	Major Harjinder Singh Jonjua	Maninder Kaur Jonjua
Place: Mohali.	Chairman-cum-Managing Director	Whole Time Director

CFO CERTIFICATE

[Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,

The Board of Directors,

Jonjua Overseas Limited

Subject: Certificate on financial statements for the financial year ended March 31, 2026 pursuant to Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir(s),

I, Ranbir Kaur Jonjua, Chief Financial Officer, have reviewed the financial statements and the cash flow statement of the Company for the financial year ended March 31, 2026 and that to the best of our knowledge and belief, we hereby certify that:

(a) (i) these statements do not contain any materially untrue statement or omit any material fact or contain statement that might be misleading;

(ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(b) there are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's code of conduct.

(c) we accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and steps taken or proposed to be taken to rectify these deficiencies.

(d) we have indicated to the Auditors and Audit Committee that:

(i) There are no significant changes in internal control over financial reporting during the year;

(ii) There are no significant changes in accounting policies during the year; and

(iii) There are no instances of significant fraud of which we are aware and which involve management or any employees, having significant role in the Company's internal control system over financial reporting.

Ranbir Kaur Jonjua, CFO

<u>CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE</u>

To

The Members of Jonjua Overseas Limited

We have examined the compliance of conditions of Corporate Governance by M/s Jonjua Overseas Limited for the year ended March 31, 2026, as stipulated in the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with amendments. The Compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither and audit nor an expression of opinion on the Financial Statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 read with amendments.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

BRIJ AGNIHOTRI & ASSOCIATES

Company Secretaries

BRIJ AGNIHOTRI

Membership No. FCS 7356

UDIN: **F007356H000965115**

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Part C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with regulation 34(3) of the said Listing Regulations)

To

The Members of Jonjua Overseas Limited

We have examined the relevant registers, records, forms, returns and disclosures received from the Director of M/s Jonjua Overseas Limited ("Company") having CIN: L51909PB1993PLC013057 and having its registered office at 545, Jubilee Walk, Sector 71, Mohali, Produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Based on our examination as aforesaid and such other verifications carried out by us as deemed necessary and adequate (including Directors Identification Number (DIN) status at the porta www.mca.gov.in), in our opinion and to the best of our information and knowledge and according to the explanations provided by the Company, its officers and authorised representatives, we hereby certify that none of the Directors on the Board of the Company, as listed hereunder for the financial year ended 31st March, 2026, have been debarred or disqualified from being appointed or continuing as Directors of Companies by Securities and Exchange Board of India/Ministry of Corporate Affairs or any such statutory authority.

Sr. No.	Name of the Director	DIN
1	HARJINDER SINGH JONJUA	00898324
2	MANINDER KAUR JONJUA	01570885
3	HARMANPREET SINGH JONJUA	05193545
4	VINOD KUMAR KALIA	08262540
5	NARINDER PAL SINGH	08470916
6	DINESH SHARMA	09706168
7	CHETAN SHARMA	10486945

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

BRIJ AGNIHOTRI & ASSOCIATES
Company Secretaries

BRIJ AGNIHOTRI
Membership No. FCS 7356
Place: Chandigarh
UDIN: **F007356H000965159**

JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To
The Members,
Jonjua Overseas Limited

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Jonjua Overseas Limited ("**the Company**"), which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended March 31, 2026, and a summary of significant accounting policies and other explanatory information. (Here in after referred to as "**the financial statements**").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("**the Act**") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("**Ind AS**") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

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Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing **(SA's)** specified under Section 143(10) of the Act (Sas). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 (**ICAI**) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report:

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Information Other Than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure(s) to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our Auditor's Report thereon. The Company's annual report is expected to be made available to us after the date of this Audit Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors are responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a 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. Misstatements 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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

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opinion on whether the Company has adequate internal financial controls system 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 management.

- Conclude on the appropriateness of management's and board of director's 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the

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effect of any identified misstatements in the financial statements.

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.
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our Auditor's Report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our Report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

(b) In our opinion, proper books of account as required by law have been kept by

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the Company so far as it appears from our examination of those books;

(c) The Balance Sheet, Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards specified under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.

(e) On the basis of written representations received from the directors as on June 25, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: No remuneration is being paid by the Company to its directors during the year, therefore the reporting requirement under section 197 of the act is not applicable.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and

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to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements to the Ind AS financial statements (Refer to Note 20 of Financial statements);

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There has been no delay in transferring amounts and equity shares, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The Management and board of directors has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or

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invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. Based on our examination which included test checks, the Company has used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, for the periods audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

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2. As required by the Companies (Auditor's Report) Order, 2020 ("**the Order**") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Jain & Associates
Chartered Accountants
F.R.N.: 001361N

Date: 25.06.2026
Place: Panchkula
UDIN: 26513236RUMBYP3328

KRISHAN MANGAWA
PARTNER
M. No. 513236

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<u>Annexure 'A' to the Independent Auditor's Report</u>

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Jonjua Overseas Limited of even date).

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls over financial reporting of Jonjua Overseas Limited ("the Company") as of March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion and to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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Management's and Board of Director's Responsibility for the Internal Financial Controls

The Management and Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "**Guidance Note**") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial

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controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that

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transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorization of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Jain &Associates
Chartered Accountants
F.R.N.: 001361N

Date: 25.06.2026
Place: Panchkula
UDIN: 26513236RUMBYP3328

KRISHAN MANGAWA
PARTNER
M. No. 513236

S.C.O. 178, Sector-5, Panchkula 134 103
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Annexure "B" to the Independent Auditors' Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Jonjua Overseas Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

1) In respect of the Company's Property, Plant and Equipment, right-of-use assets and Intangible Assets:
   a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

      (B) The Company has maintained proper records showing full particulars of intangible assets.
   b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
   c) According to information and explanations given by the management, the title deeds of immovable properties included in fixed assets are held in the name of the Company.
   d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

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e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

2) (a) As explained to us, the inventories, excluding stocks with some of the third parties, were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on physical verification. In respect of inventories lying with third parties, these have substantially been confirmed by them.

(b)The Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

3) a) The company has, during the year, made investments in private companies, and has not granted any loans, secured or unsecured, or advances in the nature of loans, or provided any guarantee to other parties during the year.
b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the investments made during the year are, prima facie, not prejudicial to the interest of the Company.
c) The Company has not granted any loan during the year, hence reporting under clause 3(iii)(c) of the Order is not applicable.
d) The Company has not granted any loan during the year, hence reporting under clause 3(iii)(d) of the Order is not applicable.
e) The Company has not granted any loan during the year, hence reporting under clause 3(iii)(e) of the Order is not applicable.

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f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.

4) In our opinion and according to the information and explanations given to us, the Company has complied with provisions of Sections 185 and 186 of the Act, with respect to investment made.

5) According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of provisions of sections 73 to 76 or any other relevant provisions of the Act and the Rules framed there under. Accordingly, reporting under clause 3 (v) of the Order is not applicable to the Company.

6) The company is not eligible for maintenance of cost records u/s 148(1) of Companies Act, 2013. Hence, reporting under clause 3(vi) of the Order is not applicable.

7) In respect of statutory dues:

(a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services tax, provident fund, income-tax, sales-tax, service tax, customs duty, cess and other material statutory dues applicable to it.

(b) There were no undisputed amounts payable in respect of Provident fund, Income-tax, Goods and Services Tax, service tax, sales-tax, duty of custom, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable

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(c) According to the records of the Company, there are no dues outstanding on account of Income-tax, Goods and Services Tax, sales-tax, service tax, duty of custom and cess.

8) According to the information and explanations given to us, Company has not surrendered or disclosed any transaction, previously unrecorded in the books of accounts, in the tax assessments under the Income Tax Act, 1961, as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

9) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not accepted any term loans during the reported financial year. Hence reporting under clause 3(ix)(c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the Company, it was found that there were no short-term borrowings availed during the financial year. Hence reporting under clause 3(x)(d) of the Order is not applicable.

(e) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix) (e) of the Order is not applicable to the Company.

(f) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on Clause 3(ix) (f) of the Order is not applicable to the Company.

10) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

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(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

11) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) According to the information & explanations and representation made by the management, no whistle- blower complaints have been received during the year (and up to the date of the report) by the Company.

12) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

13). In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

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15) During the year the Company has not entered into any non-cash transaction with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

16) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

17). The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

18) There has been no resignation of the statutory auditors of the Company during the year and there were no issues, objections or concerns raised by the outgoing auditors for consideration.

19). On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

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20). The company does not fulfill the conditions of section 135(i) of the Companies Act, 2013 and does not qualify for CSR expenditure Accordingly, provisions of clause (xx)(a) & (b) of the Order are not applicable to the Company.

For JAIN & ASSOCIATES
Chartered Accountants
(Regd No.:001361N)

Date: 25.06.2026
Place: PANCHKULA
UDIN: 26513236RUMBYP3328

KRISHAN MANGAWA
Partner
(Membership No.: 513236)

JONJUA OVERSEAS LIMITED

(Formerly Jonjua Overseas Private Limited)

CIN : L51909PB1993PLC013057

BALANCE SHEET AS ON 31st March, 2026

Amount in INR Lacs

S No.		Particulars	Note	Standalone as at 31.03.2026	Standalone as at 31.03.2025
A)	**ASSETS**				
1		**Non-Current assets**			
		Gross block		479.73	486.96
		Less : Depreciation		62.57	35.49
	(a)	Property, Plant & Equipment	1	417.16	451.47
	(b)	Other Intangible Assets	2	4,333.23	990.41
	(c)	Capital Work In Progress		66.40	-
	(d)	Financial assets		-	-
		(i) Investments	3	1910.96	411.72
		Total non-current assets		**6,727.75**	**1,853.59**
2		**Current assets**			
	(a)	Inventories			
		(i) Stock in Trade		89.06	484.86
	(b)	Financial assets			
		(i) Trade receivables	4	1,296.75	160.66
		(ii) Cash & Cash Equivalents	5	131.76	275.72
		(iii) Other Bank Balances	6	124.96	124.96
	(c)	Other current assets	7	50.24	266.76
		Total current assets		**1,692.77**	**1,312.96**
		Total assets		**8,420.52**	**3,166.55**
B)	**EQUITY AND LIABILITIES**				
1		**Equity**			
	(a)	Equity Share Capital	8	2,727.76	2,309.21
	(b)	Other Equity	9	2,450.46	612.37
		Total equity		**5,178.22**	**2,921.58**
2		**Non current Liabilities**			
	(b)	Deferred tax liabilities (Net)	10	373.09	73.30
		Total non-current liabilities		**373.09**	**73.30**
3		**Current Liabilities**			
	(a)	Financial liabilities			
		(i) Borrowings	11	2,816.27	3.06
		(ii) Trade Payables	12	28.07	1.23
		(iii) Other financial liabilities	13	9.60	112.97
	(b)	Current Tax Liabilities	14	15.27	54.41
		Total current liabilities		**2,869.20**	**171.67**
		TOTAL EQUITY AND LIABILITIES		**8,420.52**	**3,166.55**

Notes on Financial Statements & Significant Accounting Policies - 36

For and on behalf of the board

AUDITORS REPORT
As per our seperate report of even date.

FOR JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg.No. 001361N

HARJINDER SINGH JONJUA
MANAGING DIRECTOR
DIN 00898324

MANINDER KAUR JONJUA
Whole Time Director
DIN 1570885

KRISHAN MANGAWA
(Partner)

Membership No. 513236
Place : PANCHKULA

RANBIR KAUR JONJUA
CFO

DATE: 23.04.2026
UDIN: 26513236FUTIFV5992

JONJUA OVERSEAS LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2026

Amount in INR Lacs except EPS

Particulars	**Note**	**Standalone as at 31.03.2026**	**Standalone as at 31.03.2025**
Revenue from operations	15	2,120.51	476.97
Other Income	16	78.82	177.41
Total Income		**2,199.33**	**654.38**
Expenses:			
Cost of materials consumed		916.96	214.00
Change in F.G, WIP, and Stock-in-Trade			
Employee Benefit Expenses	17	18.13	20.13
Finance costs	18	5.12	25.40
Depreciation and amortization expense	1 & 2	144.83	38.13
Other expenses	19	46.65	34.39
Total expenses		**1,131.69**	**332.05**
Profit before exceptional items and tax		**1,067.64**	**322.33**
Exceptional items			
Profit before tax		**1,067.64**	**322.33**
Tax expense:			
(1) Current tax		15.27	54.39
(2) Deferred tax		299.79	26.54
Income tax of Previous Year		-54.39	-4.36
Profit after tax		**806.97**	**245.76**
Other comprehensive income			
(i) Items that will not be re-classified to profit or loss:			
-Changes in fair value of equity instruments through other comprehensive income		1,473.92	0.06
- Reversal of MAT credit entitlement		-	-
(ii) Items that may be re-classified to profit or loss:			
-Income tax relating to items that may be reclassified to profit or loss		-	-
Total other comprehensive income (net of tax)		1,473.92	0.06
Total comprehensive income		**2,280.89**	**245.82**
Earnings per equity share for continuing operations			
-Basic		3.01	2.43
-Diluted		3.01	2.43
-Nominal Value of each share		10.00	10.00

For and on behalf of the board

AUDITORS REPORT
As per our seperate report of even date.

FOR JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg.No. 001361N

HARJINDER SINGH JONJUA
MANAGING DIRECTOR
DIN 00898324

MANINDER KAUR JONJUA
Whole Time Director
DIN 1570885

KRISHAN MANGAWA
(Partner)
Membership No. 513236
Place : PANCHKULA

RANBIR KAUR JONJUA
CFO

DATE: 23.04.2026
UDIN: 26513236FUTIFV5992

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

NOTE	3 NON CURRENT INVESTMENTS	Standalone as at 31.03.2026	Standalone as at 31.03.2025
1)	**Investment in Equity Instruments**		
	(At Fair Value Through Other Comprehencive Income)		
	UNQUOTED		
	AMERICANBLUE.COM	0.21	0.21
	(5% Common Stock)		
	Thrifty Pagesua.Com Inc.	0.21	0.21
	32f05 common stock at no par value		
	Peservicelink.com Inc	0.23	0.23
	.025% common stock		
	STT Ent. Inc	0.23	0.23
	1% Common Stock		
	IKON Intl. Inc.	0.23	0.23
	1% Common Stock		
	Lugano AAG Trust Inc.	0.23	0.23
	2% Common Stcok		
	Jonjua Air Limited (formerly known as "Jonjua Air Private Limited")	1909.61	377.88
	Hsjonjua Aeroinfra Private Limited	-	31.99
	Hsjonjua Innovate Agro Private Limited	-	0.50
	TOTAL INVESTMENT MADE	1,910.96	411.72

NOTE	4	TRADE RECEIVABLES		Standalone as at 31.03.2026	Standalone as at 31.03.2025
		Trade Receivables considered good - Unsecured		1,296.75	160.66
			TOTAL	**1,296.75**	**160.66**

Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from due date of transaction			
	(a)Undisputed Trade Receivables - considered good			
		Less than 6 months	1,296.75	160.66

NOTE	5	CASH & CASH EQUIVALENTS		Standalone as at 31.03.2026	Standalone as at 31.03.2025
(a)		Balances with Banks			
		-In Current Accounts		0.93	1.41
		- Cheques in Hand		-	176.14
(b)		Cash in hand		130.84	98.16
			TOTAL	**131.77**	**275.71**

NOTE	6	Other Bank Balances		Standalone as at 31.03.2026	Standalone as at 31.03.2025
(a)		Fixed Deposits			
		Maturing within 12 Months		2.65	124.96
		Maturing after 12 Months		122.31	-
			TOTAL	**124.96**	**124.96**

NOTE	7	Other Current Assets		Standalone as at 31.03.2026	Standalone as at 31.03.2025
Advances other than capital advances:					
		Advance		-	223.00
		Other current assets		50.24	43.76
			TOTAL	**50.24**	**266.76**

NOTE	8	EQUITY SHARE CAPITAL	Standalone as at 31.03.2026	Standalone as at 31.03.2025
A)		**AUTHORISED**		
		49,95,00,000 Equity shares of Rs. 10/-each (PY 49,95,00,000 Equity shares of Rs. 10/-each)	4,995.00	2,495.00
		B) ISSUED SUBSCRIBED & PAID UP		
		(27277597 Equity shares of Rs. 10/-each) (PY 23092146 Equity shares of Rs. 10/-each)	2,727.76	2,309.21
			2,727.76	**2,309.21**

B) **RIGHT OF SHAREHOLDERS**

i) Each Shareholder is entitled to one vote per share.

ii) Each Shareholder has the right in profit/surplus in proportion to amount paid up with respect to share holding.

iii) In the event of winding up, the equity shareholders will be entitled to receive the remaining balance of assets, if any, in proportionate to their individual shareholding in the paid up equity capital of the company.

C) **DETAIL OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES**

		As at 31.03.2026	As at 31.03.2025
		No. of Shares held (Rs. 10 each)	**No. of Shares held (Rs. 10 each)**
1.	Harjinder Singh Jonjua	3330844	4708110
2.	Jonjua Air Limited	1917823	3869736
3.	Pushpa Bhaju	0	2469610
4.	Harmanpreet Singh Jonjua	1444917	0

D) **Reconciliation of number of shares and amount outstanding at the beginning and at the end of the reporting period:**

	No. of Shares held (Rs. 10 each)	No. of Shares held (Rs. 10 each)
Subscribed and fully paid up Equity Shares:		
As at April 1, 2025	23092146	7925339
Add: Bonus Shares Issued	4185451	15166807
As at March 31, 2026	**27277597**	**23092146**

E) Details of shareholding by the Promoters' of the Company

Shares held by Promoters at the end of the year

S.No.	Name	No. of Shares Held as on 31.03.2026	No. of Shares Held as on 31.03.2025	Percentage of Change During The Year*	Percentage of Total Shares as on 31.03.2026	Percentage of Total Shares as on 31.03.2025
1	Harjinder Singh Jonjua	3330844	4708110	-66.97	12.21	20.39
2	Maninder Kaur Jonjua	201251	170372	0.00	0.74	0.74
3	Harmanpreet Singh Jonjua	1444917	827534	32.35	5.30	3.58
4	Ranbir Kaur Jonjua	677964	178260	68.94	2.49	0.77
5	H S Jonjua & HUF	56110	428678	-802.47	0.21	1.86
	TOTAL	**5711086**	**6312954**	**-768.15**	**20.94**	27.34

NOTE 9	OTHER EQUITY	Standalone as at 31.03.2026	Standalone as at 31.03.2025
A)	**SECURITY PREMIUM**	-	173.52
B)	**OTHER COMPREHENSIVE INCOME**		
	Investment in Equity Instruments through OCI	1,543.58	69.67
C)	**Reduction in deferrred tax asset (opting new tax scheme 115BAA)**		
D)	**PROFIT & LOSS ACCOUNT**		
	As Per Last Balance Sheet	369.19	123.41
	Net Profit during the year	806.97	245.78
	Less : Bonus Shares	245.03	-
	Less : Dividend Paid	24.25	-
	Closing balance	906.88	369.19
	TOTAL OTHER EQUITY (A+B+C+D)	**2,450.46**	**612.38**

NOTE 10	DEFERRED TAX LIABILITY (NET)	Standalone as at 31.03.2026	Standalone as at 31.03.2025
A.	**Deferred Tax Liability**		
	On Account of Timing Difference due to Depreciation	373.09	73.30
B.	**Deferred Tax Asset**		
	On Account of Carry Forward of losses under the Income Tax Act	-	-
	Net Deferred Tax Liability (A-B-C)	**373.09**	**73.30**

NOTE	11	SHORT TERM BORROWINGS (AT AMORTIZED COST)	Standalone as at 31.03.2026	Standalone as at 31.03.2025
		UNSECURED		
B)		Amount payable to directors (expenses payable/loan)	2,711.57	1.55
		Amount Payable to Others	1.64	1.52
		Cash Credit Account	103.05	-
			2,816.26	**3.07**

NOTE	12	TRADE PAYABLES	Standalone as at 31.03.2026	Standalone as at 31.03.2025
		Sundry Creditors		
i)		Total outstanding dues of Micro and Small Scale Industrial Enterprises	-	-
ii)		Total outstanding dues of Creditors other than Micro and Small Scale Industrial Enterprises	28.07	1.23
			28.07	**1.23**

	Trade Payables Ageing Schedule				
Particulars	Outstanding for following periods from due date of transaction				
	Less than 1 year				
	(i) MSME			-	-
	(ii) Others			28.07	1.23

NOTE	13	OTHER FINANCIAL LIABILITIES	Standalone as at 31.03.2026	Standalone as at 31.03.2025
		Expenses Payable	7.09	1.75
		Inter corporate deposit/security/Funds in trust	-	111.22
		Statutory Liabilities	1.91	-
		Dividend Payable	0.61	-
		TOTAL	**9.61**	**112.97**

NOTE	14	CURRENT TAX LIABILITY	Standalone as at 31.03.2026	Standalone as at 31.03.2025
		Income Tax Provision	15.27	54.41
		TOTAL	**15.27**	**54.41**

NOTE	15	DETAIL OF REVENUE FROM OPERATIONS	Standalone as at 31.03.2026	Standalone as at 31.03.2025
		Agriculture Income	4.54	4.23
		Sale of Products	316.94	168.75
		Sale of Services (Overseas)	3.12	3.43
		Sale of Services (Domestic)	21.01	15.78
		Sale of Unlisted Shares/Securities	263.00	284.78
		Sale of Intangible Goods	1,511.90	-
		2,092	**2,120.51**	**476.97**
		0.986479668		

NOTE	16	OTHER INCOME	Standalone as at 31.03.2026	Standalone as at 31.03.2025
		Interest Income	20.13	4.79
		Other non-operative Income		
		Gift Received	57.81	162.57
		Other income	0.88	10.05
		TOTAL	**78.82**	**177.41**

NOTE	17	EMPLOYEE BENEFIT EXPENSES	Standalone as at 31.03.2026	Standalone as at 31.03.2025
		Salaries	17.38	18.63
		Remuneration to Directors	0.75	1.50
		TOTAL	**18.13**	**20.13**

NOTE 18	FINANCE COST		Standalone as at 31.03.2026	Standalone as at 31.03.2025
	Interest Expense		5.05	24.70
	Other Borrowing Cost			
	Bank Charges		0.07	0.70
		TOTAL	**5.12**	**25.40**

NOTE 19	OTHER EXPENSES		Standalone as at 31.03.2026	Standalone as at 31.03.2025
	Operating Expenses			
	Electricity & Water Charges		0.11	0.28
		Total A	**0.11**	**0.28**
	Selling Expenses			
	Advertising & Promotion Expenses		1.89	3.76
		Total B	**1.89**	**3.76**
	Adminstrative & Other Expenses			
	Rent		2.73	2.50
	Insurance		0.01	0.05
	Contractual Services		0.85	0.54
	Air vendor		-	-
	Office Expenses		2.43	4.90
	Liquidated Damages		-	-
	Money Transfer Expenses		0.19	0.28
	Professional Charges		18.59	5.47
	Agricluture Expense		1.92	3.41
	Postage & Courier expenses		0.25	0.12
	Internet & Telephone Expenses		0.05	0.11
	Fees and Taxes		12.96	6.97
	Audit Fee		0.50	0.25
	Printing,Stationery & publishing		0.18	0.68
	Travelling & Conveyance		1.06	0.99
	Vehicle fuel		0.63	0.95
	Repair Vehicle		2.31	3.14
	Repair Computer		-	-
		Total C	**44.66**	**30.36**
	Grand Total (A+B+C)		**46.66**	**34.40**

NOTE 20	CONTINGENT LIABILITIES	Standalone as at 31.03.2026	Standalone as at 31.03.2025
a)	In respect of unassessed cases of Income Tax, Sales Tax, Excise Duty & Service Tax	NIL	NIL
b)	Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	NIL	NIL

NOTE 21 REMUNERATION PAID TO DIRECTORS

NAME	DESIGNATION	As at 31.03.2026	As at 31.03.2025
HARJINDER SINGH JONJUA	DIRECTOR	0.75	0.75
MANINDER KAUR JONJUA	WHOLE TIME DIRECTOR	-	0.75
		0.75	**1.50**

NOTE 22 PAYABLES & RECEIVABLES

Balance of certain sundry debtors, loans & advances (including capital advances), creditors and other liabilities are in process of confirmation/reconcilliation. The management is of the opinion that adjustment, if any, arising out of such reconcilliation would not be material.

NOTE 23 ADVANCES RECOVERABLE

In the opinion of the Board, the current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business. The provision for known liabilities is adequate and not in excess of amount reasonably necessary.

NOTE 24 DISCLOSURE AS PER IND AS - 36 IMPAIRMENT OF ASSETS

In terms of Ind AS 36 on impairment of assets, there was no impairment indicators exist as of reporting date as per the internal management estimates done and hence no impairment charge is recognised during the year under review.

NOTE 25	DISCLOSURE AS PER IND AS-33 EARNING PER SHARE	Standalone as at 31.03.2026	Standalone as at 31.03.2025
	Profit During the Year (In Rs.)	806.97	245.78
	Weighed average number of equity shares	27277597	10108239.74
	Face Value (In Rs.)	10.00	10.00
	Basic/Diluted Earning Per Shares (In Rs)	2.96	2.43

(During the financial year the company had issued bonus shares at 1:20, ex date being 28/07/2025 and at 5:40, ex date being 23/01/2026 ,as per IND AS 33, in case of issue of bonus shares, the number of ordinary shares outstanding before the event is adjusted for the proportionate change in number of ordinary shares outstanding as if the event had occurred at the beginning of earliest period reported)

NOTE 26	Income Tax Expense	Standalone as at 31.03.2026	Standalone as at 31.03.2025
A	Income Tax Expense		
	Current Tax		
	Current Tax on Profits for the Year	15.27	54.39
	Adjustments	1.46	1.46
	Total Current Tax Expense	**16.73**	**55.85**
	Deffered Tax		
	Deferred Tax Charge/(Income)	299.79	26.54
	Total Tax Expense	**316.52**	**82.39**
B	Reconciliation of tax expense and the accounting profit		
	Profit Before Tax	1,067.64	322.34
	Income Tax (25.17% - 30.09.2024 & 25.17% - 31.03.2024)	268.72	81.13
	Tax Effect of :		
	- Income Exempt from Tax	(1.14)	(1.06)
	- Expense not allowed as per Income Tax Act	36.94	10.46
	- Others	12.00	(8.14)
	Income Tax Expense	**316.52**	**82.39**

NOTE 27 DISCLOSURE AS PER INDAS-108 SEGMENT REPORTING

The Company Operates in a single segment, therefore Requirements of IND AS 108, are not applicable on the company

NOTE 28 **DISCLOSURE AS PER IND AS-24 RELATED PARTY**

A. Details of Related Parties

	Details of Related Parties	Nature of Relationship
i.	Jonjua Air Limited formerly Jonjua Air Private Limited	Entity with substantial Control
ii.	Harjinder Singh Jonjua	Managing Director
iii	Maninder Kaur Jonjua	Whole Time Director
iv	Harmanpreet Singh Jonjua	Director
v	HSJONJUA AEROINFRA PRIVATE LIMITED (Formerly Jonjua Agro Private Limited)	Entity with substantial Control
vi	HSJONJUA INNOVATEAGRO PRIVATE LIMITED	Entity with substantial Control
vii	Ranbir Kaur Jonjua	Chief Financial Officer / Promoter
viii	HS Jonjua & Sons HUF	HUF of Promoters

B. Transactions with Related Parties

	Party	Nature	FY 2025-26	FY 2024-25
i.	Jonjua Air Limited formerly Jonjua Air Private Limited			
		Security deposit/advance/ Inter corporate Loan	-	220.00
		Purchase of goods	-	35.00
		Sale of Goods including shares and Services	192.50	3.54
		Purchase of Trade Name (unsecured loan)	-	400.00
		Sale of Shares including rights	-	23.20
		Interest paid	-	15.45
		Payment of Liquidated Damages	-	-
ii	HSJONJUA INNOVATEAGRO PRIVATE LIMITED	Sale of goods or services printed books and unlisted shares	36.71	66.26
		Sale of continuous business trade secret	1,511.90	-
iii	HSJONJUA AEROINFRA PRIVATE LIMITED			
		Sale of goods or services including printed books and unlisted shares	29.94	94.40
		Security Deposit	-	67.50
		Advance for goods	-	40.00
		Purchase of Goods	-	-
		Interest Received	6.60	-
iv	Harjinder Singh Jonjua			
		Purchase of goods including library books	58.40	85.00
		Purchase of Shares	-	82.50
		Salary	0.75	0.75
		Purchase of Intangibles	3,453.21	450.52
		Interest paid	-	6.96
		Loan through bank account	-	223.00
		Agriculture Expenses/Rent	-	-
		Sale of unlisted Shares	-	-
		Original Content Copyright 1988	-	-
		Received liquidated damages	-	-
v	Maninder Kaur Jonjua	Salary	-	0.75
		Purchase of stock in trade	-	30.24
		Sale of goods	-	0.45

vi	Harmanpreet Singh Jonjua	Rent Office Premises	2.43	2.40
		Professional fees	0.38	6.00
		Sale of goods or services	-	4.99
		Rent equipment	-	0.10
		Loan through bank account	21.26	34.80
		Office Rent Lease Expense	-	-
vii	Ranbir Kaur Jonjua			
		Salary	6.00	6.00
		Professional fees	-	1.00
viii	HS Jonjua & Sons HUF	Purchase of Goods	-	35.00
		Agriculture expense	-	3.41
		Interest	6.76	1.44
		Sale of goods including shares	63.68	209.65

Transactions reflected in Profit and Loss and Balance Shet are in accordance with shareholders resolution and at arms length.

		31.03.2026	31.03.2025
C	**Balance with Related Parties**		
	Loans / Amount due /Trade payable		
	Jonjua Air Private Limited	-	111.22
	Major Harjinder Singh Jonjua Retd.	2,698.28	2.77
	HS Jonjua HUF Loan	1.64	1.52
	Harmanpreet Singh Jonjua	21.26	-
	Trade Receivable		
	HS JONJUA AEROINFRA PRIVATE LIMITED	-	94.40
	HSJONJUA INNOVATEAGRO PRIVATE LIMITED	1,161.25	66.26
	JONJUA AIR LIMITED	135.00	-

NOTE	29	FOREIGN EXCHANGE TRANSACTION	Standalone as at 31.03.2026	Standalone as at 31.03.2025
		(a) Value of imports calculated on CIF basis by the company during the financial year in respect of :		
		1. Raw Materials	-	-
		2. Components and Spare Parts	-	-
		3. Capital Goods	-	-
		(b) Expenditure in Foreign Travelling	-	-
		(c) Earning in Foreign Currency	3.12	3.43

NOTE 30 MICRO SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

The company has not received intimation from suppliers regarding the status under Micro Small and Medium Enterprises Act 2006 and hence disclosures if any, relating to as required under the said Act have not been given.unpaid as at the year end together with Development interest paid/payable amounts.

NOTE 31 REGROUPING OF FIGURES

The previous year figures have been recast/ regrouped whenever considered necessary to facilitate comparison with revised Schedule III Division II.

NOTE 32	DISCLOSURE OF RATIOS	Explanatiom for change more than 25%	% Change	Standalone as at 31.03.2026	Standalone as at 31.03.2025
1 Current Ratio	**Current Assets / Current Liabilities**	Due to increase in Current Assets.	-92.29	0.59	7.65
2 Debt Equity Ratio	**Total Debt (Current And Non Current) / Total Equity** (Total Equity: Equity Share Capital+Other Equity)	Due to increase in Short Term Borrowings	51743.14	0.54	0.00
3 Debt Service Coverage Ratio	**EBITDA / (Interest + Principal Repayment)** (EBIDTA:Earnings before Tax+Interest Expense on non-current borrowings+Depreciation & Amortisation Expense)		na	na	na
4 Return on Equity Ratio	**Profit after Tax / Total Equity** (Total Equity: Equity Share Capital+Other Equity)	Due to increase in Other Equity	-85.25	0.16	0.08
5 Inventory Turnover Ratio	**Cost Of Goods Sold / Average Inventory** (Cost of Goods Sold:Opening Inventory+Purchases+Manufacturing Expenses-Closing Inventory) Average Inventory:(Opening Inventory+Closing Inventory)/2	Due to Increase in Cost of Goods Sold	85.28	3.20	0.47
6 Trade Receivables Turnover Ratio	**Revenue from Operations / Average Trade Receivables** Average Trade Receivables:(Opening Trade Receivables+Closing Trade Receivables)/2	Increase in Closing Trade Receivables	-14.48	2.91	3.40
7 Trade Payables Turnover Ratio	**Purchases / Average Trade Payables** Average Trade Payables:(Opening Trade Payables+Closing Trade Payables)/2	Increase in Closing Trade Payables	34.28	62.60	41.14
8 Net Capital Turnover Ratio	**Revenue from Operations / Working Capital** Working Capital:Current Assets-Current Liabilities	Due to increase in Revenue from Operations	531.30	(1.80)	0.42
9 Net Profit Ratio	**Net Profit / Revenue from Operations**	Due to increase in Net Profit	26.15	0.38	0.52
10 Capital Employed	**Profit Before Interest & Tax / Capital Employed** Capital Employed=Equity Share Capital+Other Equity+Non Current Borrowings+Current Borrowings	Due to increase in Capital Employed	12.86	0.13	0.12
11 Return on Investment	**Net Profit / Capital Employed** Capital Employed:Equity Share Capital+Other Equity+Non Current Borrowings+Current Borrowings+Deferred Tax Liabilities	Due to increase in Capital Employed	26.20	0.10	0.08

NOTE-1 PROPERTY PLANT AND EQUIPMENT

PARTICULARS	GROSS BLOCK				ACCUMULATED DEPRECIATION				WDV	
	As on 01.04.2025	Additions	Disposals	As on 31.03.2026	As on 01.04.2025	Depriciation charged for the year	Depreciation Written Back	As on 31.03.2026	As at March 31, 2026	As at March 31,2025
Vehicles	775000	0	775000	0	736250	0	736250	0	0	38750
Electrical Equipment	186019	0	0	186019	162843	7653	0	170496	15523	23176
Furniture & Fixture	388002	51692	0	439694	103033	83191	0	186224	253470	284969
Books	47183500	0	0	47183500	2527392	3262221	0	5789613	41393887	44656108
Computer	163507	0	0	163507	19799	90766	0	110564	52943	143708
Total	**48696028**	**51692**	**775000**	**47972720**	**3549317**	**3443830**	**736250**	**6256897**	**41715823**	**45146711**
	32622519	**16073509**	**0**	**48696028**	**2254564**	**1294752**	**0**	**3549317**	**45146711**	**30367956**

NOTE 2 : OTHER INTANGIBLE ASSETS

PARTICULARS	GROSS BLOCK				AMORTISATION				WDV	
	As on 01.04.2025	Additions	Disposals	As on 31.03.2026	As on 01.04.2025	Depreciation charged for the year	Depreciation Written Back	As on 31.03.2026	As at March 31, 2026	As at March 31,2025
KNOW - HOW	19235800	0	0	19235800	11971869	1010473	0	12982343	6253457	7263931
Website & Server	5377440	0	0	5377440	5035704	114235	0	5149939	227501	341736
Copyright Content	8250000	0	0	8250000	905438	357702	0	1263139	6986861	7344562
Trade Mark IP	70000000	345321000	0	415321000	512838	9121092	0	9633931	405687069	69487162
Moral Right	15052400	0	0	15052400	448662	435289	0	883951	14168449	14603738
TOTAL	**117915640**	**345321000**	**0**	**463236640**	**18874511**	**11038791**	**0**	**29913302**	**433323338**	**99041129**
	32863240	**85052400**	**0**	**117915640**	**16356072**	**2518439**	**0**	**18874511**	**99041129**	**16507167**

For and on behalf of the board

AUDITORS REPORT
As per our seperate report of even date.

JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN. - 001361N

HARJINDER SINGH JONJUA
(Managing Director)
Din No. : 00898324

MANINDER KAUR JONJUA
(WHOLE TIME DIRECTOR)
Din No. : 1570885

RANBIR KAUR JONJUA
(CHIEF FINANCIAL OFFICER)

KRISHAN MANGAWA
(Partner)
M.no - 513236
PLACE : MOHALI
Place : PANCHKULA

CASH FLOW STATEMENT FOR THE YEAR ENDING 31.03.2026

Amount in 000's

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
CASH FLOW FROM OPERATING ACTIVITIES:		
PROFIT AFTER TAX	80,696.78	24,578.00
ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	26,067.28	7,656.00
DEPRECIATION AND AMORTIZATION	14,482.62	#VALUE!
FINANCE COSTS	512.14	2,540.00
LOSS/(PROFIT) ON SALE OF FIXED ASSETS	-	-
INTEREST INCOME RECEIVED	(2,012.82)	(479.00)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**1,19,745.99**	**38,108.00**
CHANGES IN OPERATING ASSETS AND LIABILITIES:		
TRADE RECEIVABLES	(1,13,607.68)	(4,096.00)
OTHER RECEIVABLES	-	(26,153.00)
INVENTORY	39,579.65	(6,000.00)
PROVISIONS	-	-
SHORT TERM BORROWINGS	2,81,320.05	(600.00)
TRADE AND OTHER PAYABLES	(7,654.49)	(26,965.00)
	-	-
CASH GENERATED FROM OPERATIONS	**3,41,036.57**	**(25,706.00)**
INCOME TAX PAID (NET)	2.00	444.00
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**3,41,034.57**	**(26,150.00)**
CASH FLOW FROM INVESTING ACTIVITIES:		
NET PURCHASE OF FIXED ASSETS	(3,45,333.94)	(1,01,126.00)
CHANGE IN INVESTMENTS	1,47,390.43	(27,420.00)
INTEREST INCOME RECEIVED	2,012.82	479.00
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	**(2,02,570.65)**	**(1,28,067.00)**
CASH FLOW FROM FINANCING ACTIVITIES:		
NET PROCEEDS FROM ISSUE OF EQUITY SHARES	-	1,67,961.44
PROCEEDS/(REPAYMENT) FROM LONG-TERM BORROWINGS	-	-
FINANCE COST	(512.14)	(2,539.90)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	**(2,936.81)**	**1,65,421.54**
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**1,35,527.10**	**11,204.54**
OPENING CASH AND CASH EQUIVALENTS	**40,068.01**	**28,863.16**
CLOSING CASH AND CASH EQUIVALENTS	**25,672.48**	**40,068.00**

Notes:

1) The above Cash Flow Statement has been prepared under the 'Indirect Method" as set out in the Indian Accounting Standard-7 on Statement of Cash Flow
2) Additions of fixed assets include movement of Capital work-in-progress during the year.
3) Proceeds/(repayment) of Short-term borrowings have been shown on net basis.
4) Figure in brackets represents cash outflow from respective activities .

AUDITORS REPORT
As per our seperate report of even date.

For and on behalf of the board

FOR JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg.No. 001361N

HARJINDER SINGH JONJUA
(MANAGING DIRECTOR)
Din No. : 00898324

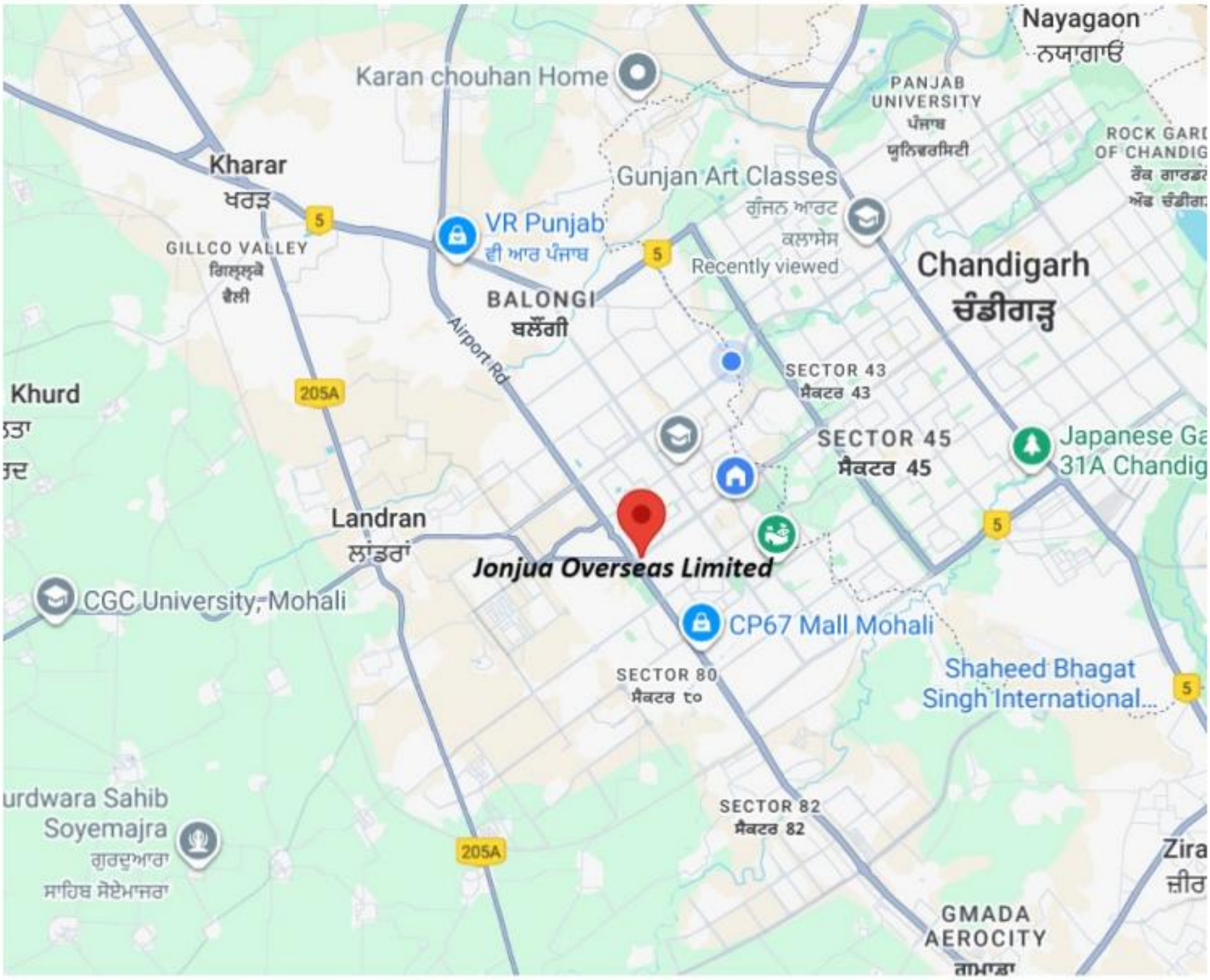
MANINDER KAUR JONJUA
(WHOLE TIME DIRECTOR)
Din No. : 1570885

MANINDER KAUR ,R KAUR JONJUA
(WHOLE TIME DIRINANCIAL OFFICER)
Din No. : 1570885

KRISHAN MANGAWA
(Partner)
Membership No. 513236
Place : PANCHKULA
DATE: 23.04.2026
UDIN: 26513236FUTIFV5992

Ranbir Kaur Jonjua
CFO

ROUTE MAP


Nayagaon
ਨਯਾਗਾਓਂ
Karan chouhan Home
PANJAB UNIVERSITY
Kharar
ਖਰੜ
Gunjan Art Classes
VR Punjab
ਵੀ ਆਰ ਪੰਜਾਬ
GILLCO VALLEY
Recently viewed
Chandigarh
ਚੰਡੀਗੜ੍ਹ
BALONGI
ਬਲੌਂਗੀ
Airport Rd
Khurd
SECTOR 43
ਸੈਕਟਰ 43
SECTOR 45
ਸੈਕਟਰ 45
Landran
ਲਾਂਡਰਾਂ
Jonjua Overseas Limited
CGC University, Mohali
CP67 Mall Mohali
Shaheed Bhagat Singh International...
SECTOR 80
SECTOR 82
ਸੈਕਟਰ 82
Soyemajra
GMADA AEROCITY