DIRECTOR'S REPORT

Dear Shareholders,

Your Directors have pleasure in presenting their 01st Annual Report together with the audited statements of accounts of your Company for the financial year ended 31st March, 2025.

1. STATE OF COMPANY'S AFFAIRS AND OVERALL PERFORMANCE

The Company is incorporated on 14th May, 2024 (CIN: U24203UP2024PLC202623).

The Company was originally formed as a partnership firm at Delhi, pursuant to the Deed of Partnership dated November 18, 2005 in the name of "M/s Jaytee Manufacturing Co.", under the Partnership Act, 1932 ("Partnership Act"). The firm was thereafter converted from Partnership Firm to a private limited company under Part I chapter XXI and Section 366 of the Companies Act, 2013 with the name of "Jaytee Alloys & Components Private Limited" and received a certificate of incorporation dated May 14, 2024 issued by the Registrar of Companies, Kanpur. Further, pursuant to a resolution passed by our Board at a board meeting held on December 03, 2024 and a special resolution passed by our shareholders at an extra-ordinary general meeting held on December 9, 2024, our Company was converted into a public limited company. Consequently, the name of our Company was changed to 'Jaytee Alloys & Components Limited', and a fresh certificate of incorporation dated December 17, 2024 was issued by the Registrar of Companies, Kanpur.

The Company is an original equipment manufacturer ("OEM") with over 17 years of experience in manufacturing and supplying high-quality, high-performance pressure cooker components (including various types of weight valves, safety valves and vent tubes) to leading pressure cooker manufacturers in India. Further, we also design and manufacture various alloy products from non-ferrous metals for the automotive, optical, electronics, nuclear, defence, aerospace, and kitchen appliances industries. As of March 31, 2025, our Company's revenue from operation amounted to ₹4,331.72 lakhs.

2. FINANCIAL RESULT

(₹ in Lakhs)

Particulars	For the year ended March 31, 2025
Revenue from Operation	4,331.72
Other Income	0.11
Total Income	**4,331.83**
Less: Operating & Non-Operating Expenses	3938.21
Profit Before Interest, Depreciation, Tax & Amortisation	**393.62**
Interest Expense	67.52
Depreciation & Amortisation	13.95

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

Exceptional Item	-
Profit Before Tax	**312.15**
Tax Expense including Deferred Tax Expense	79.64
Profit After Tax	**232.52**
Profit Attributable to owners of the Company	232.52
Earnings Per Share	
Basic	3.79
Diluted	3.79
Adjusted Basic EPS	2.68
Adjusted Diluted EPS	2.68

3. **RESULTS OF OPERATIONS**

Total Income of the company is Rs. 4,331.83 lakhs. Our Net profit before taxes amount to Rs.312.15 lakhs. Our Net profit after taxes amount to Rs. 232.52 lakhs.

4. **AMOUNT TRANSFERRED TO RESERVES**

The Company has transferred Nil amount in General Reserves for the Financial Year 2024-25.

5. **DIVIDEND**

The company has visions to make investment of internal accruals in further expansion, accordingly the Directors don't recommend any dividend for the Financial Year 2024-25.

6. **CHANGE IN NATURE OF BUSINESS**

The Company was originally formed as a partnership firm at Delhi, pursuant to the Deed of Partnership dated November 18, 2005 in the name of "M/s Jaytee Manufacturing Co.", under the Partnership Act, 1932 ("Partnership Act"). The firm was thereafter converted from Partnership Firm to a private limited company under Part I chapter XXI and Section 366 of the Companies Act, 2013 with the name of "Jaytee Alloys & Components Private Limited" and received a certificate of incorporation dated May 14, 2024 issued by the Registrar of Companies, Kanpur. Further, pursuant to a resolution passed by our Board at a board meeting held on December 03, 2024 and a special resolution passed by our shareholders at an extra-ordinary general meeting held on December 9, 2024, our Company was converted into a public limited company. Consequently, the name of our Company was changed to 'Jaytee Alloys & Components Limited', and a fresh certificate of incorporation dated December 17, 2024 was issued by the Registrar of Companies, Kanpur.

7. **WEB LINK OF ANNUAL RETURN**

The Company is having website i.e. https://www.jayteealloys.com/and annual return of Company has been published on such website. Link of the same is given below:
https://www.jayteealloys.com/annual-return.php

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

8. **CHANGE IN CAPITAL STRUCTURE OF THE COMPANY**

The initial Authorised Capital of the Company is Rs. 1,00,000/- (Rupees One Lakh Only) divided into as 10,000 Equity Shares (Ten Thousand Equity Shares) of Rs. 10/- each and paid-up capital is Rs. 1,00,000/- (Rupees One Lakh Only) divided into as 10,000 Equity Shares (Ten Thousand Equity Shares) of Rs. 10/- each. The brief changes in Authorised and Paid – up Capital of the company during the reporting period is as under:

Changes in Authorised Share Capital:

Particulars	No. of Shares	Amount (in Rs.)
Authorised Share Capital		
Paid-Up Share Capital at the beginning of the Year	**10,000**	**1,00,000**
Add: Increase in Capital pursuant to Board Resolution dated 22.07.2024 and Shareholders Resolution dated 21.08.2024	99,90,000	9,99,00,000
Add: Increase in Capital pursuant to Board Resolution dated 11.12.2024 and Shareholders Resolution dated 12.12.2024	50,00,000	5,00,00,000
Authorised Share Capital at the end of the Year....(A)	**1,50,00,000**	**15,00,00,000**

Changes in Paid-Up Share Capital:

Particulars	No. of Shares	Amount (in Rs.)
Paid-Up Share Capital		
Paid-Up Share Capital at the beginning of the Year	**10,000**	**1,00,000**
Add: Allotment of Equity Shares to the Partners in exchange for their remaining outstanding credit balances in the Partners Capital account pending allotment as a part of the conversion of partnership firm into the Company	23,89,342	2,38,93,420
Add: Allotment in lieu of the takeover of M/s. Shree Manufacturing Co. (a proprietorship firm), for Discharging the consideration payable to Mr. Ashok Kumar Jain by way of preferential allotment	4,75,540	47,55,400
Add: Conversion of loan into Equity	61,510	6,15,100
Add: Bonus Issue	58,72,784	5,87,27,840
Paid-Up Share Capital at the end of the Year....(B)	**88,09,176**	**8,80,91,760**

For JAYTEE ALLOYS & COMPONENTS LTD

Director

For JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

Director

9. **DEMATERIALISATION OF SECURITIES**

The equity shares of the Company are in dematerialised form. The Company has entered into tripartite agreements with both National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) along with the Registrar and Share Transfer Agent (RTA) for facilitating holding and transfer of shares in electronic form.

The International Securities Identification Number (ISIN) allotted to the equity shares of the Company is INE1FHW01016.

10. **MATERIAL CHANGES BETWEEN THE DATE OF THE DIRECTOR'S REPORT AND END OF THE FINANCIAL YEAR.**

No material changes affecting the financial position of the Company have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

11. **SUBSIDIARY COMPANY:**

As on 31st March 2025, the Company had no Subsidiary, Joint Venture, or Associate Company. However, the Company incorporated a wholly-owned subsidiary named Jaytee Green Ventures Private Limited on 10th April 2025.

12. **DISCLOSURE OF TRANSFER TO INVESTOR EDUCATION & PROTECTION FUND:**

There is no such amount with company that is liable for transfer to Investor Education & Protection Fund under the applicable laws.

13. **DEPOSITS:**

The Company has not invited/accepted any deposit from the public during the year ended March 31, 2025. There were no unclaimed or unpaid deposits as on March 31, 2025.

14. **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:**

During the year, the company has not advanced any loans or given guarantee.

15. **DIRECTORS AND KEY MANAGERIAL PERSONNEL:**

The Composition of the Board of Directors and Key Managerial Personnel of the company as on 31st March 2025 is as under:

Name of Director/KMP	DIN/PAN	Designation
Mr. Ashok Kumar Jain	01874895	Executive Director
Mr. Naman Jain	02704942	CEO & Executive Director
Mrs. Tannu Shangle	10674558	Independent Director
Mrs. Swati Jain	10754510	Executive Director
Mr. Dinesh Kumar Kohly	02795099	Chairman & Non-Executive Director
Mrs. Archana Jain	09171307	Independent Director

For JAYTEE ALLOYS & COMPONENTS LTD.

Director

For JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

Director

Ms. Somya Singhal	*****8364D	Company Secretary & Compliance Officer
Mr. Sanjay Kumar Sharma	*****8239F	Chief Financial Officer (CFO)

Necessary declaration & filling in respect to above composition of Board of Directors of the company is in accordance with Companies Act, 2013.

16. DECLARATION BY INDEPENDENT DIRECTOR

The provisions of Section 149 read with Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014, pertaining to the appointment of Independent Directors is exempted and therefore do not apply to your Company but we have appointed Independent Directors as a good governance practice.

The Company has received necessary declarations from all Independent Directors of the Company in accordance with the provisions of Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013.

17. COMPANY'S POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB SECTION (3) OF SECTION 178

The provisions of Section 178 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014 relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to the remuneration for the Directors, Key Managerial Personnel and other employees.

However, the company has constituted the Nomination & Remuneration Committee as a good Corporate Governance Practice. The details pertaining to same are given under Point No. 19 (B) under the head "Committees".

18. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2024 - 2025, the Board met 21 times, details of meeting and attendance of director are as follows:

S. No	Date of Board Meeting	Total No. of Director entitled to attend	Attendance
1.	28-05-2024	2	2
2.	10-07-2024	2	2
3.	22-07-2024	2	2
4.	30-08-2024	3	3
5.	18-09-2024	4	4
6.	30-09-2024	4	4
7.	30-09-2024	4	4
8.	30-09-2024	4	4

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

9.	30-09-2024	4	4
10.	14-10-2024	4	4
11.	04-11-2024	5	5
12.	14-11-2024	5	5
13.	03-12-2024	5	5
14.	11-12-2024	6	6
15.	18-12-2024	6	6
16.	31-12-2024	6	6
17.	24-01-2025	6	5
18.	28-01-2025	6	6
19.	04-02-2025	6	5
20.	10-03-2025	6	6
21.	25-03-2025	6	6

Attendance of Director:

S. No	Name of Director	No of meeting held during this tenure	Total no meeting attended
1.	Mr. Ashok Kumar Jain	21	21
2.	Mr. Naman Jain	21	21
3.	Mrs. Tannu Shangle	18	18
4.	Mrs. Swati Jain	17	17
5.	Mr. Dinesh Kumar Kohly	11	11
6.	Mrs. Archana Jain	8	6

19. CHANGE IN DIRECTORSHIP

The changes in the structure of the Board during the year is as below:

S. No.	Change During the Year	Effective Date
1.	Appointment of Mr. Naman Jain as First Director	14.05.2024
2.	Appointment of Mr. Ashok Kumar Jain as First Director	14.05.2024
3.	Appointment of Ms. Tannu Shangle as Independent Director	21.08.2024
4.	Appointment of Ms. Swati Jain as Additional Director	30.08.2024
5.	Appointment of Mr. Dinesh Kumar Kohly as Additional Director	14.10.2024
6.	Appointment of Ms. Archana Jain as Independent Director	09.12.2024
7.	Change in designation of Mr. Dinesh Kumar Kohly from Executive Director to Non-Executive Director & Chairman, and his regularisation as Director	09.12.2024
8.	Regularisation of Ms. Swati Jain as Director of the Company	12.12.2024
9.	Approval for continuation of Mr. Dinesh Kumar Kohly as Chairman & Director, and Mr. Ashok Kumar Jain as Director, upon attaining the age of 70 years	23.12.2024

For JAYTEE ALLOYS & COMPONENTS LTD
Director

For JAYTEE ALLOYS & COMPONENTS LTD
Ashok Kumar Jain
Director

20. EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES & INDIVIDUAL DIRECTORS

The Board of Directors have evaluated the performance of all Independent Directors, Non-Independent Directors and its Committees. The Board deliberated on various evaluation attributes for all directors and after due deliberations made an objective assessment and evaluated that all the directors in the Board have adequate expertise drawn from diverse industries and business and bring specific competencies relevant to the Company's business and operations. The Board found that the performance of all the Directors was quite satisfactory.

The Board also noted that the term of reference and composition of the Committees was clearly defined. The Committee performed their duties diligently and contributed effectively to the decisions of the Board.

The functioning of the Board and its committees were quite effective. The Board evaluated its performance as a whole and was satisfied with its performance and composition of Independent and Non-Independent Directors.

21. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN

In terms of the provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014:

i. Conservation of Energy and Technology Absorption:

During the year under review, the Company has not carried out any activities involving conservation of energy and technology absorption and therefore particulars in this regard are Nil.

ii. Foreign Exchange Earnings and Outgo:

S.No.	Particulars	2024-2025
1.	Foreign Exchange Earnings	70,232/-
2.	Foreign Exchange Outgo	46,116.47/-

22. COMMIITTEES

The company has constituted following two Committees:

A) AUDIT COMMITTEE:

Pursuant to the provisions of Section 177 of Companies Act, 2013, a Audit Committee of the Company has been constituted comprising of the following members of the Board of Directors and Key Managerial Personnels of the Company as members of Committee:

S.No	Name	Designation
1.	Ms. Archana Jain	Chairman
2.	Mr. Dinesh Kumar Kohly	Member
3.	Ms. Tannu Shangle	Member
4.	Ms. Somya Singhal	Secretary

The terms of reference of Audit Committee shall, inter-alia, include the following:

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

a. oversight of financial reporting process and the disclosure of financial information relating to Jaytee Alloys and Components Limited (the "Company") to ensure that the financial statements are correct, sufficient and credible,
b. recommendation to the board of directors of the Company (the "Board" or "Board of Directors") for appointment, re-appointment, replacement, remuneration and other terms of appointment of statutory auditors of the Company and the fixation of the audit fee;
c. approval of payment to statutory auditors for any other services rendered by the statutory auditors,
d. examining and reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval.

B) NOMINATION & REMUNERATION COMMITTEE

Pursuant to the provisions of Section 178 of Companies Act, 2013, a Nomination Remuneration Committees (NRC) of the Company has been constituted comprising of the following members of the Board of Directors and Key Managerial Personnels of the Company as members of Committee:

S.No	Name	Designation
1.	Ms. Tannu Shangle	Chairman
2.	Mr. Dinesh Kumar Kohly	Member
3.	Ms. Archana Jain	Member
4.	Ms. Somya Singhal	Secretary

The terms of reference of Committee shall inter-alia include the following:

a) Formulate the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board a policy, relating to the remuneration of the Directors, Key Managerial Personnel and other employees;
b) Formulate the criteria for evaluation of Independent Directors and the Board;
c) Identify the persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance;
d) Formulate the criteria for determining such employees who qualify for Allotment of Sweat Equity Shares, Employee Stock Option Plan or any other such Plan/Scheme so formed to provide perquisites/rewards to such employees who are contributing towards the growth of Company's Business. Also, to analysis & define the process and the quantum of such perquisites/rewards;
e) Formulate the criteria for formation of any internal committee in the company and appointment of its member therein
f) While formulating the policy ensure that:
   a. the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Employees to run the company successfully;
   b. relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
   c. remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

23. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under section 134(3)(c) of the Companies Act, 2013, your Directors after due inquiry confirm that:

a) In the preparation of annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

b) The directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs as at 31st March, 2025 and of the profit of the company for the year ended on that date;

c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) The directors have prepared the annual accounts on a going concern basis.

e) The directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

24. STATUTORY AUDITORS

The Board in their meeting held on 28th May, 2024 after considering the qualification, experience and expertise of M/s JVA & Associates, Chartered Accountants (Firm Registration No. 026849N) had appointed them as the first Auditors of the Company on a remuneration fixed by the Board of Directors plus out of pocket expenses that may be incurred by them in the course of Audit. The Board of Directors recommended for the approval of Shareholder, for the appointment of M/s JVA & Associates, Chartered Accountants (Firm Registration No. 026849N) as Statutory Auditors for the first term of 5 years, from the conclusion of 01st AGM of the Company till the conclusion of 06th AGM of the Company with the authority to the Board to fix the remuneration for their tenure.

The Company has received confirmation from the Statutory Auditors to the effect that their appointment, if made will be in limit specified under the Companies Act, 2013 and they satisfy the criteria with respect to their eligibility, provided in Section 141 of the Companies Act, 2013 read with rules made thereunder.

25. AUDITOR'S REPORT

There are no adverse remarks, qualification, and observation by the Auditor in the Auditor's Report for the Financial Year 2024-25.

26. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

27. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVT:

No frauds have been reported by the Auditors.

For JAYTEE ALLOYS & COMPONENTS LTD.

Director

For JAYTEE ALLOYS & COMPONENTS LTD.

Ashok Kumar Jain

Director

28. SECRETARIAL STANDARDS

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

29. DETAILS OF DESIGNATED PERSON UNDER RULE 9 OF THE COMPANIES (MANAGEMENT AND ADMINISTRATION) RULES, 2014

In accordance with Rule 9 of the Companies (Management and Administration) Rules, 2014, every company shall designate a person who shall be responsible for furnishing, and extending co-operation for providing, information to the Registrar or any other authorised officer with respect to beneficial interest in shares of the company.

In compliance with the said requirement, the Board of Directors has designated Ms. Somya Singhal, Company Secretary & Compliance Officer of the Company, as the person responsible for furnishing and extending co-operation in providing such information to the Registrar of Companies or any other authorised officer, as and when required.

30. CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable to the Company.

31. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188

All transactions entered into with Related Parties as defined under section 2(76) of the Companies Act 2013, during the financial year were in the ordinary course of business and have been made at market competitive rates or fair market rates or on arm's length pricing basis and do not attract the provisions of section 188 of the Companies Act, 2013. Suitable disclosure as required by the Accounting Standard (AS-18) has been made in the notes forming part of the Financial Statements.

32. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS AT ARM'S LENGTH BASIS

The Company has entered into certain contracts and agreements with the Related Parties at arm's length basis.

Detailed information in this regard has been given under Form AOC-2 annexed along this report as **Annexure 1.**

33. RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance.

34. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

35. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There are no significant and material orders passed by the regulators or courts or tribunals that may impact the Company's going concern status and/or operations in the near future.

36. SEXUAL HARASSMENT POLICY

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

Number of sexual harassment complaints received	0
Number of complaints disposed of	NA
Number of cases pending for more than 90 days	NA

37. MATERNITY BENEFIT COMPLIANCE:

In accordance with the provisions of the Maternity Benefit Act, 1961 and applicable rules made thereunder, the Company affirms that it is fully compliant with the statutory requirements relating to maternity benefits for its women employees.

The Company has implemented policies ensuring the provision of maternity leave, payment of maternity benefit (salary and allowances), and other related entitlements as prescribed under the Act. These include:

a) Grant of maternity leave for the prescribed duration;
b) Payment of full maternity benefits during the leave period;
c) Protection of employment and non-discrimination on grounds of maternity;
d) Provision of nursing breaks and crèche facilities, where applicable.

The Company remains committed to fostering a supportive and inclusive work environment and ensures adherence to all employee welfare legislations, including the Maternity Benefit Act, 1961.

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

38. OTHER DISCLOSURE

a) The Company is not required to maintain cost records in accordance with Section 148(1) of the Companies Act, 2013.

b) 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 - Not Applicable.

c) The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year - Not Applicable

39. ACKNOWLEDGEMENT

The directors wish to place on record their appreciation for the contribution made by employees at all levels to the growth and prosperity of the company. The directors also acknowledge with thanks the confidence and the trust reposed by the shareholders in them.

For and on behalf of The Board of Directors of
Jaytee Alloys & Components Limited

For JAYTEE ALLOYS & COMPONENTS LTD.	For JAYTEE ALLOYS & COMPONENTS LTD.
Director	Ashok Kumar Jain Director
Naman Jain **CEO & Director** **DIN: 02704942**	**Ashok Kumar Jain** **Director** **DIN: 01874895**

Date: 25-10-2025
Place: Sahibabad

JAYTEE ALLOYS & COMPONENTS LTD.

Annexure-1

FORM NO. AOC -2

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

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. **Details of contracts or arrangements or transactions not at Arm's length basis.**

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A.
b)	Nature of contracts/arrangements/transaction	N.A.
c)	Duration of the contracts/arrangements/transaction	N.A.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
e)	Justification for entering into such contracts or arrangements or transactions'	N.A.
f)	Date of approval by the Board	N.A.
g)	Amount paid as advances, if any	N.A.
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.

2. **Details of contracts or arrangements or transactions at Arm's length basis** (₹ in Lakhs)

A. Name(s) of the related party and nature of relationship	B. Nature of the Contracts/ arrangement/transactions	C. Duration of the Contracts/ arrangement.	D. Salient terms of the contracts or arrangements or transaction inc. the value, if any	E. Dates of approval by the Board, if any	F. Amount paid as advances, if any (Rs.)
Naman Jain (Director & CEO)	Director Remuneration	N.A.	The transaction was at arm's length price	N.A.	NIL
	Interest on Unsecured Loan				
	Issue of Equity Shares towards conversion of Partnership firm into Company				
Ashok Kumar Jain (Director)	Director Remuneration	N.A.		N.A.	NIL

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

	Rent Issue of Equity Shares towards Business Takeover Issue of Equity Shares towards conversion of Partnership firm into Company		The transaction was at arm's length price		
Swati Jain (Director)	Director Remuneration	N.A.	The transaction was at arm's length price	N.A.	NIL
Archana Jain (Independent Director)	Director Seating Fee	N.A.	The transaction was at arm's length price	N.A.	NIL
Dinesh Kumar Kohly (Non-executive director)	Director Seating Fee	N.A.	The transaction was at arm's length price	N.A.	NIL
Tannu Shangle (Independent Director)	Director Seating Fee	N.A.	The transaction was at arm's length price	N.A.	NIL
Renu Jain (Relative of Director)	Conversion of Loan into Equity	N.A.	The transaction was at arm's length price	N.A.	NIL
Somya Singhal (Compliance Officer)	Salary	N.A.	The transaction was at arm's length price	N.A.	NIL
Sanjay Kumar Sharma (Chief Financial Officer)	Salary	N.A.	The transaction was at arm's length price	N.A.	NIL
Ashok Kumar Jain HUF (HUF of Director)	Conversion of Loan into Equity	N.A.	The transaction was at arm's length price	N.A.	NIL
Arihant Manufacturing Co. (Purchases)	Rent Services	N.A.	The transaction was at arm's length price	N.A.	NIL

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

JAYTEE ALLOYS & COMPONENTS LIMITED
(Formerly Known as Jaytee Alloys & Components Pvt. Ltd.)
CIN: U24203UP2024PLC202623

NJN Industries (Partnership Firm of the Director)	Purchases Sales	N.A.	The transaction was at arm's length price	N.A.	NIL
Shree Manufacturing Co. (	Purchases Sales	N.A.	The transaction was at arm's length price The transaction was at arm's length price	N.A.	NIL

For and on behalf of The Board of Directors of Jaytee Alloys & Components Limited

For JAYTEE ALLOYS & COMPONENTS LTD.
Director

For JAYTEE ALLOYS & COMPONENTS LTD.
Ashok Kumar Jain
Director

Naman Jain
CEO & Director
DIN: 02704942

Ashok Kumar Jain
Director
DIN: 01874895

Date: 25-10-2025
Place: Sahibabad

JAYTEE ALLOYS & COMPONENTS LTD.