



# VISHAL P GUPTA & ASSOCIATES

## CHARTERED ACCOUNTANTS

(O) #527-R, 1<sup>ST</sup> FLOOR, CITY TOWER, MODEL TOWN, LUDHIANA - 141002

(R) #575, PHASE-II, URBAN ESTATE, DUGRI, LUDHIANA - 141013 (PUNJAB)

### INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN: U18209PB2019PTC049449

PAN: AAFCI2727N

Previous Year: 2023-24

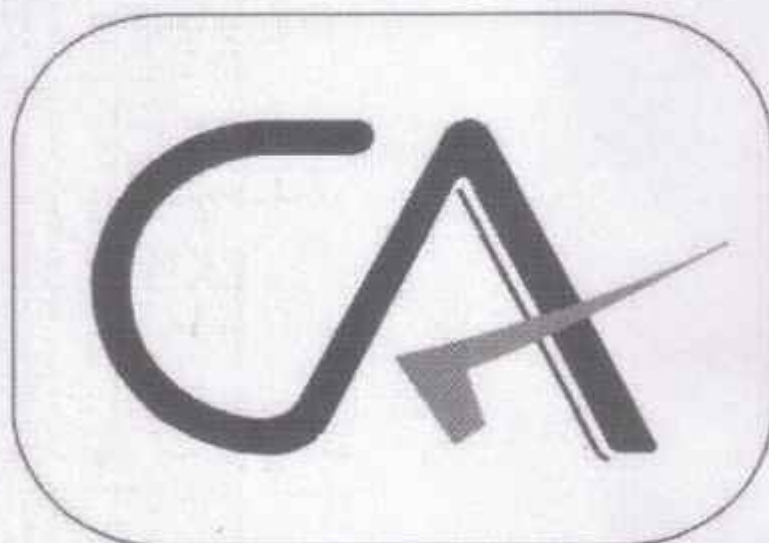
Period beginning from: 01.04.2023

Status: Private Limited

Assessment year: 2024-25

Period ending on: 31.03.2024

### STATEMENT OF ACCOUNTS FOR THE YEAR ENDED      31.03.2024



Tel: +91-161-355-2151 ; Mob: +91-99155-90507 ; Email: [info.vishalgupta@gmail.com](mailto:info.vishalgupta@gmail.com), [info.vishalgupta@yahoo.in](mailto:info.vishalgupta@yahoo.in)  
Website: [www.vishalguptaca.com](http://www.vishalguptaca.com)

Place : Ludhiana

PAN : AAQFV3698F

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB  
CIN No.: U18209PB2019PTC049449

## BALANCE SHEET AS AT 31.03.2024

| Particulars                                             | Note No. | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|---------------------------------------------------------|----------|---------------------|---------------------|
|                                                         |          | (₹ in '000's)       | (₹ in '000's)       |
| <b>I. EQUITY AND LIABILITIES</b>                        |          |                     |                     |
| <b>1 Shareholders' Funds</b>                            |          |                     |                     |
| (a) Share Capital                                       | 3        | 2,000.00            | 2,000.00            |
| (b) Reserves & Surplus                                  | 4        | 1,362.15            | 1,283.14            |
| <b>2 Non-current Liabilities</b>                        |          |                     |                     |
| (a) Long-Term Borrowings                                | 5        | 24,171.90           | 20,608.50           |
| (b) Deffer Tax Liability (Net)                          | 6        | 11.92               | 39.69               |
| <b>3 Current Liabilities</b>                            |          |                     |                     |
| (a) Short-Term Borrowings                               | 7        | 0.00                | 32.90               |
| (b) Trade Payables                                      | 8        | 12,125.62           | 18,227.32           |
| (c) Other Current Liabilities                           | 9        | 14,491.04           | 23,193.40           |
| (d) Short-Term Provisions                               | 10       | 32.39               | 86.24               |
| <b>TOTAL</b>                                            |          | <b>54,195.01</b>    | <b>65,471.20</b>    |
| <b>II. ASSETS</b>                                       |          |                     |                     |
| <b>1 Non-Current Assets</b>                             |          |                     |                     |
| (a) Property, plant and equipment and Intangible assets | 11       | 777.94              | 1,003.80            |
| (i) Property, plant and equipment                       |          | 0.00                | 0.00                |
| (ii) Intangible Assets                                  |          | 0.00                | 0.00                |
| (b) Long-Term Loans and Advances                        | 12       | 0.00                | 0.00                |
| (c) Deffer tax Asset (NET)                              |          | 0.00                | 0.00                |
| <b>2 Current Assets</b>                                 |          |                     |                     |
| (b) Inventories                                         | 13       | 21,003.89           | 16,271.92           |
| (c) Trade Receivables                                   | 14       | 28,631.95           | 42,672.05           |
| (d) Cash and Cash Equivalents                           | 15       | 1,119.40            | 1,684.25            |
| (e) Short-Term Loans and Advances                       | 16       | 2,447.36            | 3,814.33            |
| (f) Others Current Assets                               | 17       | 14.47               | 44.85               |
| <b>TOTAL</b>                                            |          | <b>54,195.01</b>    | <b>65,471.20</b>    |
| Significant Accounting Policies                         | 1 & 2    |                     |                     |

The accompanying notes are an integral part of these financial statements.

For and on Behalf of the Board

INFINITY APPARELS PRIVATE LIMITED

This is the Balance Sheet referred to in our report of even date.

FOR VISHAL P GUPTA & ASSOCIATES  
CHARTERED ACCOUNTANTS

Sd/-

(VISHAL GUPTA)  
PARTNER

M.No. : 515666

FRN No. : 023144N

ADDRESS: 527-R, 1st FLOOR, CITY TOWER,

MODEL TOWN, LUDHIANA-141002

UDIN No.: 24515666BKEZJY1799

Sd/-

(AMIT BANSAL)  
DIRECTOR

Sd/-

(RITU BANSAL)  
DIRECTOR

Place: Ludhiana

Tuesday, 3 September 2024

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

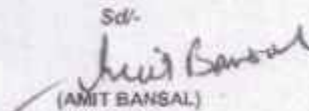
## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2024

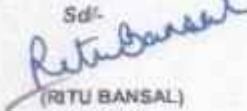
| Particulars                                                                   | Note No. | Current Year  | Previous Year |
|-------------------------------------------------------------------------------|----------|---------------|---------------|
|                                                                               |          | 31.03.2024    | 31.03.2023    |
|                                                                               |          | (₹ in '000's) | (₹ in '000's) |
| I. Revenue from operations(Gross)                                             | 18       | 12,975.34     | 123,818.55    |
| II. Other income                                                              | 19       | 458.19        | 9,199.48      |
| III. <b>Total Income (I+II)</b>                                               |          | 13,431.54     | 133,018.03    |
| IV. <b>EXPENSES:</b>                                                          |          |               |               |
| Cost of Materials consumed                                                    | 20       | 10,055.12     | 112,586.50    |
| Purchases of stock-in-trade                                                   |          | 0.00          | 0.00          |
| Changes in Inventories of finished goods, work-in-progress and stock-in-trade | 21       | -2,771.93     | 8,024.47      |
| Employee Benefits Expenses                                                    | 22       | 0.00          | 520.50        |
| Financial Expenses                                                            | 23       | 36.10         | 1,259.06      |
| Depreciation and Amortization                                                 |          | 225.85        | 345.57        |
| Other Expenses                                                                | 24       | 5,867.99      | 10,119.03     |
| <b>Total Expenses</b>                                                         |          | 13,413.14     | 132,855.13    |
| V. Profit before Exceptional and Extraordinary items and tax(III-IV)          |          | 18.40         | 162.90        |
| VI. Exceptional items                                                         |          | 0.00          | 0.00          |
| VII. Profit before Extraordinary items (V-VI)                                 |          | 18.40         | 162.90        |
| VIII. Extraordinary items                                                     |          | 0.00          | 0.00          |
| IX. <b>Profit before Tax (VII-VIII)</b>                                       |          | 18.40         | 162.90        |
| X. Tax Expense:                                                               |          |               |               |
| (1) Current tax                                                               |          | 32.39         | 86.24         |
| (2) Deferred tax                                                              |          | 27.76         | 82.67         |
| (3) MAT Credit Entitlement                                                    |          | 0.00          | 0.00          |
| (4) Previous Year Tax adjustments                                             |          | 0.00          | 0.00          |
| XI. <b>Profit(Loss)for the period from continuing operations (IX-X-XIV)</b>   |          | 13.77         | 159.32        |
| XII. <b>Profit for the period(XI-XIV)</b>                                     |          | 13.77         | 159.32        |
| XIII <b>Earning per equity share(Nominal Value per share :</b>                |          |               |               |
| Basic (Including Extraordinary Items)                                         |          | 0.07          | 0.80          |
| Diluted (Including Extraordinary Items)                                       |          | 0.07          | 0.80          |
| Significant Accounting Policies                                               | 1 & 2    |               |               |

The accompanying notes are an integral part of these financial statements.

For and on Behalf of the Board

INFINITY APPARELS PRIVATE LIMITED

Sd/-  
  
(AMIT BANSAL)  
DIRECTOR

Sd/-  
  
(RITU BANSAL)  
DIRECTOR

Place: Ludhiana  
Tuesday, 3 September 2024

This is the Balance Sheet referred to in our report of even date.

FOR VISHAL P GUPTA & ASSOCIATES  
CHARTERED ACCOUNTANTS

Sd/-

(VISHAL GUPTA)  
PARTNER  
M.No. : 515666  
FRN No. : 023144N  
ADDRESS: 527-R, 1st FLOOR, CITY TOWER,  
MODEL TOWN, LUDHIANA-141002  
UDIN No.: 24515666BKEZJY1799

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

## 3. SHARE CAPITAL

| PARTICULARS                                                                                       | AS AT<br>31.03.2024<br>(₹ in '000's) | AS AT<br>31.03.2023<br>(₹ in '000's) |
|---------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
|                                                                                                   |                                      |                                      |
| (a) <b>AUTHORISED</b><br>200000 Equity Shares of Rs.10/- each                                     | 2,000.00                             | 2,000.00                             |
| (b) <b>ISSUED, SUBSCRIBED &amp; PAID UP</b><br>200000 Equity Shares of Rs.10/- each fully paid up | 2,000.00                             | 2,000.00                             |

(c) Reconciliation of shares outstanding at the beginning and at the end of the reporting period.

Note 2.1

| Particulars                               | As on 31st March 2024 |               | As on 31st March 2023 |               |
|-------------------------------------------|-----------------------|---------------|-----------------------|---------------|
|                                           | No. of Shares         | (₹ in '000's) | No. of Shares         | (₹ in '000's) |
| Opening Balance of Equity Shares          | 200000                | 2,000.00      | 200000                | 2,000.00      |
| Add: Issued & Subscribed during the year: | 0                     | 0.00          | 0                     | 0.00          |
| Closing Balance of Equity Shares          | 200000                | 2,000.00      | 200000                | 2,000.00      |

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.3 : There is no fresh issue of equity shares during the year but no buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.

Note 2.6 : There is no change in the pattern of shareholding during the year. It is the same as the last year.

(d) Detail of Shareholders holding more than 5% of share capital.

| Name of Shareholder | As on 31st March 2024 |              | As on 31st March 2023 |              |
|---------------------|-----------------------|--------------|-----------------------|--------------|
|                     | No. of Shares held    | % of Holding | No. of Shares held    | % of Holding |
| i) Amit Bansal      | 100000                | 50%          | 100000                | 50%          |
| ii) Ritu Bansal     | 100000                | 50%          | 100000                | 50%          |
| <b>TOTAL</b>        | 200000                | 100%         | 200000                | 100%         |

(e) Shares held by promoters at the end of the year 31st March 2024

| Promoter Name | No. of Shares held** | As on 31st March 2024 |                             |
|---------------|----------------------|-----------------------|-----------------------------|
|               |                      | % of total shares**   | % Change during the year*** |
| Amit Bansal   | 100000               | 50%                   | 0.00                        |
| Ritu Bansal   | 100000               | 50%                   | 0.00                        |
| <b>TOTAL</b>  | 200000               | 100%                  | 0.00                        |

| Promoter Name | No. of Shares held** | As on 31st March 2023 |                             |
|---------------|----------------------|-----------------------|-----------------------------|
|               |                      | % of total shares**   | % Change during the year*** |
| Amit Bansal   | 100000               | 50%                   | 0.00                        |
| Ritu Bansal   | 100000               | 50%                   | 0.00                        |
| <b>TOTAL</b>  | 200000               | 100%                  | 0.00                        |

For Infinity Apparels Private Limited

*Amit Bansal*  
Director

For Infinity Apparels Private Limited

*Ritu Bansal*  
Director

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

## 4. RESERVES & SURPLUS

| PARTICULARS                                           | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|-------------------------------------------------------|---------------------|---------------------|
|                                                       | (₹ in '000's)       | (₹ in '000's)       |
| <b>(a) SECURITIES PREMIUM RESERVE</b>                 |                     |                     |
| Balance as at the beginning of the year               | 0.00                | 0.00                |
| Add: Addition During the period                       | 0.00                | 0.00                |
| Balance as at the end of the year                     | 0.00                | 0.00                |
| <b>(b) Preliminary Expenses to be written off</b>     |                     |                     |
| Balance as at the beginning of the year               | 0.00                | 0.00                |
| Add: Expenses incurred                                | 0.00                | 0.00                |
| Less: Written off during the year                     | 0.00                | 0.00                |
| Balance as at the end of the year                     | 0.00                | 0.00                |
| <b>(c) SURPLUS AS PER PROFIT &amp; LOSS STATEMENT</b> |                     |                     |
| Balance as at the beginning of the year               | 1,253.14            | 1,180.78            |
| Less: Prior period adjustments                        | -65.23              | 55.96               |
| Add: Profit for the period                            | 13.77               | 159.32              |
| Balance as at the end of the year                     | 1,362.15            | 1,283.14            |
| <b>TOTAL</b>                                          | 1,362.15            | 1,283.14            |

## 5. LONG-TERM BORROWINGS

| PARTICULARS                               | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|-------------------------------------------|---------------------|---------------------|
|                                           | (₹ in '000's)       | (₹ in '000's)       |
| <b>Unsecured Loans</b>                    |                     |                     |
| <b>From Directors and their relatives</b> |                     |                     |
| Amit Bansal                               | 3,625.90            | 3,686.95            |
| Ritu Bansal c/o GE                        | 3,728.00            | 0.00                |
| Ritu Bansal                               | 16,688.00           | 16,791.55           |
| Shiv Kumar Bansal                         | 130.00              | 130.00              |
| <b>TOTAL</b>                              | 24,171.90           | 20,608.50           |

## 6. DEFERRED TAX LIABILITY (NET)

| PARTICULARS                       | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|-----------------------------------|---------------------|---------------------|
|                                   | (₹ in '000's)       | (₹ in '000's)       |
| <b>(A) Deferred Tax Liability</b> | 11.92               | 39.69               |
|                                   | 11.92               | 39.69               |

For Infinity Apparels Private Limited

*Amit Bansal*  
Director

For Infinity Apparels Private Limited

*Shiv Kumar Bansal*  
Director

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB  
CIN No.: U18209PB2019PTC049449

## 7.SHORT TERM BORROWINGS

| PARTICULARS                                                  | AS AT<br>31.03.2024<br>(₹ in '000's) | AS AT<br>31.03.2023<br>(₹ in '000's) |
|--------------------------------------------------------------|--------------------------------------|--------------------------------------|
|                                                              |                                      |                                      |
| Current Maturities of Long-Term Debt                         |                                      |                                      |
| Creta Car Loan A/C<br>(Secured against hypothecation of car) | 0.00                                 | 32.90                                |
|                                                              | 0.00                                 | 32.90                                |

## 8. TRADE PAYABLES

| PARTICULARS                                                      | AS AT<br>31.03.2024<br>(₹ in '000's) | AS AT<br>31.03.2023<br>(₹ in '000's) |
|------------------------------------------------------------------|--------------------------------------|--------------------------------------|
|                                                                  |                                      |                                      |
| Trade Payables                                                   |                                      |                                      |
| Total Outstanding to Small,Medium & Micro enterprises            | 0.00                                 | 98.45                                |
| Total Outstanding to other than Small,Medium & Micro enterprises | 12,125.52                            | 18,128.87                            |
| <b>TOTAL</b>                                                     | <b>12,125.52</b>                     | <b>18,227.32</b>                     |

The Micro, Small and Medium Enterprises Development Act, 2006 has come into force with effect from October 2, 2006. As per the Act, the company is required to identify the Micro and Small Vendors/Service providers and pay interest to them on overdue beyond the specified period irrespective of the terms agreed upon. The company has not received any confirmation from its Vendors/Service Providers regarding their status of registration under the said Act, which has been relied upon by the auditors, hence prescribed disclosures under Section 22 of the said Act has been provided.

## 9. OTHER CURRENT LIABILITIES

| PARTICULARS                       | AS AT<br>31.03.2024<br>(₹ in '000's) | AS AT<br>31.03.2023<br>(₹ in '000's) |
|-----------------------------------|--------------------------------------|--------------------------------------|
|                                   |                                      |                                      |
| Advance from Customers            |                                      |                                      |
| East Punjab Traders               | 0.00                                 | 1,500.00                             |
| Gleaming Apparels Opc Pvt. Ltd    | 7,504.03                             | 14,681.84                            |
| Insta Clothing                    | 125.00                               | 125.00                               |
| Aristo Printers,Ludhiana          | 93.17                                | 0.00                                 |
| Gleaming Apparels,Ludhiana        | 1,985.85                             | 0.00                                 |
| Kraft Apparels Co,Ludhiana        | 1,000.00                             | 0.00                                 |
| Radiant Exports                   | 200.00                               | 634.31                               |
| Shiva Text Fab                    | 0.00                                 | 1,200.00                             |
| Shree Krishna Industries,Ludhiana | 127.16                               | 127.18                               |
| Spring Spreads                    | 0.00                                 | 1,000.00                             |
| Venus Apparels                    | 0.00                                 | 6.19                                 |
| Expenses Payable                  |                                      |                                      |
| Audit Fee Payable                 | 30.00                                | 30.00                                |
| Electricity Exps. Payable         | 0.00                                 | 0.00                                 |
| Employers Share-ESI Payable       | 4.14                                 | 4.14                                 |
| Employee Share Esi Payable        | 1.92                                 | 1.92                                 |
| ROC Charges payable               | 20.00                                | 10.00                                |
| Salary & Wages Expense            | 3,419.74                             | 3,752.56                             |
| Tds On Job Work                   | 0.00                                 | 27.73                                |
| Tds On Security Service           | 0.00                                 | 4.73                                 |
| Tds Payables                      | 0.00                                 | 67.80                                |
| <b>TOTAL</b>                      | <b>14,491.04</b>                     | <b>23,193.40</b>                     |

For Infinity Apparels Private Limited

*Junid Bano*  
Director

For Infinity Apparels Private Limited

*Rohit Bano*  
Director

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB  
CIN No.: U18209PB2019PTC049449

## 10. SHORT TERM PROVISIONS

| PARTICULARS              | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|--------------------------|---------------------|---------------------|
|                          | (₹ in '000's)       | (₹ in '000's)       |
| Provision for Income Tax | 32.39               | 86.24               |
| <b>TOTAL</b>             | <b>32.39</b>        | <b>86.24</b>        |

## 12. LONG TERM LOAN AND ADVANCES

| PARTICULARS                                    | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|------------------------------------------------|---------------------|---------------------|
|                                                | (₹ in '000's)       | (₹ in '000's)       |
| Security Deposits (Unsecured, Considered Good) | 0.00                | 0.00                |
| <b>TOTAL</b>                                   | <b>0.00</b>         | <b>0.00</b>         |

## 13. INVENTORIES

| PARTICULARS                                                                    | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|--------------------------------------------------------------------------------|---------------------|---------------------|
|                                                                                | (₹ in '000's)       | (₹ in '000's)       |
| <b>STOCK &amp; STORES</b><br>(Taken as valued and certified by the Management) |                     |                     |
| Raw Materials                                                                  | 11,610.58           | 9,650.54            |
| Work in Progress                                                               | 3,258.06            | 2,145.60            |
| Finished Goods                                                                 | 6,135.25            | 4,475.78            |
| <b>TOTAL</b>                                                                   | <b>21,003.89</b>    | <b>16,271.92</b>    |

## 14. TRADE RECEIVABLES

| PARTICULARS                                                                  | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|------------------------------------------------------------------------------|---------------------|---------------------|
|                                                                              | (₹ in '000's)       | (₹ in '000's)       |
| Unsecured, considered good                                                   |                     |                     |
| i) Outstanding for a period less than six months from the date they are due  |                     |                     |
| a) Secured, considered good                                                  | 0.00                | 22,028.24           |
| b) Unsecured, considered good                                                | 0.00                | 0.00                |
| c) Doubtful                                                                  | 0.00                | 0.00                |
| ii) Outstanding for a period exceeding six months from the date they are due |                     |                     |
| a) Secured, considered good                                                  | 28,831.95           | 20,843.82           |
| b) Unsecured, considered good                                                | 0.00                | 0.00                |
| c) Doubtful                                                                  | 0.00                | 0.00                |
| <b>TOTAL</b>                                                                 | <b>28,831.95</b>    | <b>42,672.05</b>    |

## 15. CASH AND CASH EQUIVALENTS

| PARTICULARS                   | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|-------------------------------|---------------------|---------------------|
|                               | (₹ in '000's)       | (₹ in '000's)       |
| (a) Cash in Hand              | 110.28              | 37.39               |
| (b) Balances with Bank:       |                     |                     |
| Indian Overseas Bank          | 1,000.00            | 0.99                |
| Indusind Bank                 | 9.11                | 1,625.02            |
| IOB CC A/C NO.158933000000035 | 0.00                | 0.86                |
| <b>TOTAL</b>                  | <b>1,119.40</b>     | <b>1,664.25</b>     |

For Infinity Apparels Private Limited

*Shiv Bansal*  
Director

For Infinity Apparels Private Limited

*Rakesh Singh*  
Director

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB  
CIN No.: U18209PB2019PTC049449

## 16. SHORT TERM LOANS AND ADVANCES

| PARTICULARS                      | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|----------------------------------|---------------------|---------------------|
|                                  | (₹ in '000's)       | (₹ in '000's)       |
| Advance to Supplier              |                     |                     |
| Aristo printers                  | 0.00                | 18.80               |
| Gleaming Apparels                | 0.00                | 44.04               |
| Other Advances                   |                     |                     |
| Sanjeev Garg, Ludhiana           | 1,500.00            | 1,500.00            |
| Balance with Revenue Authorities |                     |                     |
| GST Receivable                   | 947.36              | 2,251.48            |
| <b>TOTAL</b>                     | <b>2,447.36</b>     | <b>3,814.33</b>     |

## 17. OTHER CURRENT ASSETS

| PARTICULARS       | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
|-------------------|---------------------|---------------------|
|                   | (₹ in '000's)       | (₹ in '000's)       |
| Prepaid Insurance | 12.45               | 23.84               |
| Tds Recievable    | 2.01                | 16.57               |
| Tcs Recievable    | 0.00                | 4.44                |
| <b>TOTAL</b>      | <b>14.47</b>        | <b>44.85</b>        |

## 18. REVENUE FROM OPERATIONS

| PARTICULARS    | Current Year<br>31.03.2024 | Previous Year<br>31.03.2023 |
|----------------|----------------------------|-----------------------------|
|                | (₹ in '000's)              | (₹ in '000's)               |
| Sales of Goods | 12,975.34                  | 123,818.55                  |
| <b>TOTAL</b>   | <b>12,975.34</b>           | <b>123,818.55</b>           |

## 19. OTHER INCOME

| PARTICULARS                  | Current Year<br>31.03.2024 | Previous Year<br>31.03.2023 |
|------------------------------|----------------------------|-----------------------------|
|                              | (₹ in '000's)              | (₹ in '000's)               |
| Duty Draw Back               | 238.11                     | 2,235.56                    |
| Gst Reverse                  | 69.84                      | 0.00                        |
| Rebate & Discount A/C        | 5.57                       | 0.00                        |
| Profit On Sale Of Machinery  | 0.00                       | 31.44                       |
| Interest On It Refund        | 0.00                       | 3.34                        |
| Foreign Fluctuation Exchange | 142.67                     | 6,929.13                    |
| <b>TOTAL</b>                 | <b>456.19</b>              | <b>9,199.48</b>             |

## 20. COST OF MATERIALS CONSUMED

| PARTICULARS          | Current Year<br>31.03.2024 | Previous Year<br>31.03.2023 |
|----------------------|----------------------------|-----------------------------|
|                      | (₹ in '000's)              | (₹ in '000's)               |
| Opening Stock        | 9,650.54                   | 9,650.46                    |
| Add : Purchases      | 12,015.16                  | 112,386.58                  |
|                      | 21,665.70                  | 122,237.04                  |
| Less : Closing Stock | 11,610.58                  | 9,650.54                    |

For Infinity Apparels Private Limited

*Juliet Bansal*  
Director

For Infinity Apparels Private Limited

*Rakesh Kumar*  
Director

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

## 21. CHANGE IN INVENTORIES

| PARTICULARS              | Current Year<br>31.03.2024 | Previous Year<br>31.03.2023 |
|--------------------------|----------------------------|-----------------------------|
|                          | (₹ in '000's)              | (₹ in '000's)               |
| (a) <b>OPENING STOCK</b> |                            |                             |
| Work in Progress         | 2,145.60                   | 2,085.98                    |
| Finished Goods           | 4,475.78                   | 12,559.67                   |
| <b>Total (a)</b>         | 6,621.38                   | 14,645.65                   |
| (b) <b>CLOSING STOCK</b> |                            |                             |
| Work in Progress         | 3,258.06                   | 2,145.60                    |
| Finished Goods           | 6,135.25                   | 4,475.78                    |
| <b>Total (b)</b>         | 9,393.31                   | 6,621.38                    |
| <b>Total(a-b)</b>        | -2,771.93                  | 8,024.27                    |

## 22. EMPLOYEES BENEFITS EXPENSE

| PARTICULARS                        | Current Year<br>31.03.2024 | Previous Year<br>31.03.2023 |
|------------------------------------|----------------------------|-----------------------------|
|                                    | (₹ in '000's)              | (₹ in '000's)               |
| ESI Exps.                          | 0.00                       | 0.00                        |
| Salaries, Wages & Other Allowances | 0.00                       | 520.50                      |
| <b>TOTAL</b>                       | 0.00                       | 520.50                      |

## 23. FINANCE COST

| PARTICULARS                   | Current Year<br>31.03.2024 | Previous Year<br>31.03.2023 |
|-------------------------------|----------------------------|-----------------------------|
|                               | (₹ in '000's)              | (₹ in '000's)               |
| Bank Charges                  | 21.67                      | 80.22                       |
| Bank Interest                 | 0.00                       | 317.48                      |
| Interest On Car Loan          | 0.00                       | 10.01                       |
| Interest Covid loan           | 0.00                       | 318.65                      |
| Interest against late payment | 14.43                      | 41.07                       |
| Interest On PC Limit          | 0.00                       | 491.63                      |
| <b>TOTAL</b>                  | 36.10                      | 1,259.06                    |

For Infinity Apparels Private Limited

*Manish Bansal*  
Director

For Infinity Apparels Private Limited

*Rohit Bansal*  
Director

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

## 24. OTHER EXPENSES

| PARTICULARS                        | Current Year<br>31.03.2024 | Previous Year<br>31.03.2023 |
|------------------------------------|----------------------------|-----------------------------|
|                                    | (₹ in '000's)              | (₹ in '000's)               |
| <b>(A) MANUFACTURING EXPENSES</b>  |                            |                             |
| Cartage                            | 0.00                       | 49.75                       |
| Diesel Expenses                    | 3.78                       | 354.62                      |
| Electric Expenses                  | 0.00                       | 318.44                      |
| Job Work/Labour Exp                | 8.52                       | 1,390.56                    |
| Machinery Repair & Maintenance     | 0.00                       | 138.28                      |
| Packing Material                   | 2,253.22                   | 395.79                      |
| Wages                              | 0.00                       | 1,547.42                    |
| Sub Total (A)                      | 2,265.52                   | 4,194.87                    |
| <b>(A) ADMINISTRATIVE EXPENSES</b> |                            |                             |
| Auditor's Remuneration             |                            |                             |
| - As Auditor                       | 30.00                      | 30.00                       |
| - For Company Matters              | 10.00                      | 10.00                       |
| Building Repair & Maintenance      | 0.00                       | 28.23                       |
| Car Repair & Maintenance           |                            | 63.51                       |
| Car Insurance                      | 0.00                       | 0.00                        |
| Cartage                            | 2.45                       | 44.36                       |
| CCTV Camera repair                 | 0.00                       | 15.43                       |
| Computer Repair & Maintenance      | 0.00                       | 26.78                       |
| Conveyance Exp.                    | 4.10                       | 78.44                       |
| Electric Repair & Maintenance      | 0.70                       | 21.81                       |
| Machinery repair & maintenance     | 5.86                       | 0.00                        |
| GST late fee                       | 0.10                       | 0.00                        |
| Festival Expenses                  | 0.00                       | 11.29                       |
| Employers Share ESI                | 0.00                       | 4.14                        |
| Fees & Subscription                | 0.00                       | 18.58                       |
| GST Reverse                        | 0.00                       | 162.35                      |
| Insurance                          | 29.73                      | 55.11                       |
| Legal Exps.                        | 0.00                       | 75.00                       |
| Office Exp                         | 0.00                       | 4.04                        |
| Petrol & diesel Expenses           | 2.00                       | 57.51                       |
| Postage & Courier Charges          | 11.78                      | 202.32                      |
| Printing & Stationery              | 0.20                       | 14.81                       |
| Professional Fees/Charges          | 0.00                       | 139.20                      |
| ROC Exps                           | 330.00                     | 42.00                       |
| Security Guard Exp.                | 0.00                       | 234.88                      |
| Staff Welfare Exps.                | 4.31                       | 6.87                        |
| Telephone Expenses                 | 169.82                     | 84.31                       |
| Testing Charges                    | 0.00                       | 22.10                       |
| Sub Total (B)                      | 601.05                     | 1,473.06                    |
| <b>(B) SELLING EXPENSES</b>        |                            |                             |
| Tour & Travelling Exps.            | 3.17                       | 191.55                      |
| Freight & Octroi Exp               | 2,941.62                   | 3,764.40                    |
| Sales Promotion                    | 20.64                      | 128.08                      |
| Sub Total (C)                      | 2,965.43                   | 4,084.03                    |
| <b>(C) Other Expenses</b>          |                            |                             |
| Adjustment a/c                     | 0.00                       | 0.02                        |
| General Expenses                   | 35.99                      | 298.00                      |
| Rbate & Discount                   | 0.00                       | 69.06                       |
| Sub Total (D)                      | 35.99                      | 367.08                      |
| <b>TOTAL (A+B+C)</b>               | <b>5,867.99</b>            | <b>10,119.03</b>            |

For Infinity Apparels Private Limited

*Imrit Bansal*  
Director

For Infinity Apparels Private Limited

*Ritubansal*  
Director

**INFINITY APPARELS PRIVATE LIMITED**

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

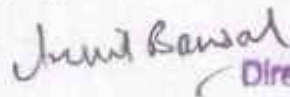
**25. Corporate social responsibility (CSR)****Relevant CARO 2020 3(xx)**

| Sr.<br>No. | Particulars                                                | Current Year  | Previous Year |
|------------|------------------------------------------------------------|---------------|---------------|
|            |                                                            | 31.03.2024    | 31.03.2023    |
|            |                                                            | (₹ in '000's) | (₹ in '000's) |
| 1          | Amount required to be spent by the company during the year | 0.00          | 0.00          |
| 2          | Amount of expenditure incurred                             | 0.00          | 0.00          |
| 3          | Shortfall at the end of the year                           | 0.00          | 0.00          |
| 4          | Total of previous years shortfall                          | 0.00          | 0.00          |
|            | <b>Total</b>                                               | <b>0.00</b>   | <b>0.00</b>   |

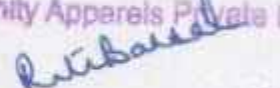
**26 : Earning per share**

| Sr.<br>No. | Particulars                                                | Current Year | Previous Year |
|------------|------------------------------------------------------------|--------------|---------------|
|            |                                                            |              |               |
| 1          | Net profit after tax                                       | 13766.77     | 159323.23     |
| 2          | Weighted average number of equity shares                   | 200000       | 200000        |
|            | <b>Earning per share (face value of Rs.10/-fully paid)</b> | <b>0.07</b>  | <b>0.80</b>   |

For Infinity Apparels Private Limited

  
Director

For Infinity Apparels Private Limited

  
Director

## INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

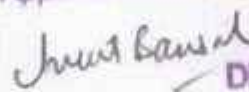
CIN No.: U18209PB2019PTC049M48

Trade Payables ageing schedule: As at 31.03.2024

(₹ in '000's)

| Particulars                            | Outstanding for following periods from due date of payment |                 |                 |                      |                  |
|----------------------------------------|------------------------------------------------------------|-----------------|-----------------|----------------------|------------------|
|                                        | Less than<br>1 year                                        | 1-2 years       | 2-3 years       | More than<br>3 years | Total            |
| (i) MSME                               |                                                            |                 |                 |                      |                  |
| (ii) Others                            |                                                            |                 |                 |                      |                  |
| Agay Industries, Ludhiana              | 0.00                                                       | 56.23           | 0.00            | 0.00                 | 56.23            |
| Amit Enterprises,                      | 0.00                                                       | 0.00            | 0.00            | 4,599.48             | 4,599.48         |
| Ankur Garg & Associates,               | 0.00                                                       | 28.22           | 0.00            | 0.00                 | 28.22            |
| Arihant Threads, Ludhiana              | 0.00                                                       | 223.53          | 0.00            | 0.00                 | 223.53           |
| Badrinath Printers,                    | 0.00                                                       | 0.00            | 14.99           | 0.00                 | 14.99            |
| Dockport Fashions,                     | 0.00                                                       | 0.00            | 0.00            | 3,043.28             | 3,043.28         |
| David Securities,                      | 0.00                                                       | 181.07          | 0.00            | 0.00                 | 181.07           |
| G.M. Industries, Ludhiana              | 12.54                                                      | 0.00            | 0.00            | 0.00                 | 12.54            |
| Gauri Textile,                         | 0.00                                                       | 1,129.21        | 745.71          | 0.00                 | 1,874.92         |
| Jai Jai Ram Printer, Ludhiana          | 0.00                                                       | 0.00            | 90.91           | 0.00                 | 90.91            |
| Neway International,                   | 0.00                                                       | 23.51           | 0.00            | 0.00                 | 23.51            |
| Oak Shipping Services Pvt. Ltd., Delhi | 0.00                                                       | 0.00            | 0.00            | 163.78               | 163.78           |
| Prudent Export, Ludhiana               | 0.00                                                       | 2.61            | 0.00            | 0.00                 | 2.61             |
| Raghav Enterprises, Ludhiana           | 0.00                                                       | 40.17           | 0.00            | 0.00                 | 40.17            |
| Spring Knits, Ludhiana                 | 0.00                                                       | 14.52           | 0.00            | 0.00                 | 14.52            |
| Sukantik Clothing Pvt. Ltd., Ludhiana  | 0.00                                                       | 0.00            | 467.45          | 0.00                 | 467.45           |
| Supreme Yarn Agency, Ludhiana          | 0.00                                                       | 0.00            | 300.00          | 0.00                 | 300.00           |
| Surya International, Ludhiana          | 0.00                                                       | 0.00            | 0.00            | 249.78               | 249.78           |
| Swift & Safe Cargo, Ludhiana           | 0.00                                                       | 5.90            | 0.00            | 0.00                 | 5.90             |
| Trust It Care, Ludhiana                | 0.00                                                       | 1.11            | 0.00            | 0.00                 | 1.11             |
| Vandna Sales,                          | 0.00                                                       | 0.00            | 609.00          | 0.00                 | 609.00           |
| Venus Apparels, Ludhiana               | 0.00                                                       | 6.19            | 0.00            | 0.00                 | 6.19             |
| Vetech Equipment, Ludhiana             | 2.37                                                       | 23.44           | 48.64           | 0.00                 | 74.45            |
| Vishal P Gupta & Associates, Ludhiana  | 0.00                                                       | 42.00           | 0.00            | 0.00                 | 42.00            |
|                                        | 14.91                                                      | 1,777.69        | 2,276.70        | 8,056.32             | 12,125.62        |
| (iii) Disputed dues- MSME              |                                                            |                 |                 |                      | 0.00             |
| (iv) Disputed dues - Others            |                                                            |                 |                 |                      | 0.00             |
| <b>TOTAL</b>                           | <b>14.91</b>                                               | <b>1,777.69</b> | <b>2,276.70</b> | <b>8,056.32</b>      | <b>12,125.62</b> |

For Infinity Apparels Private Limited


  
Director

For Infinity Apparels Private Limited


  
Director

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049448

Trade Payables ageing schedule: As at 31.03.2023

(₹ in '000's)

| Particulars                       | Outstanding for following periods from due date of payment |             |             |                   |              |
|-----------------------------------|------------------------------------------------------------|-------------|-------------|-------------------|--------------|
|                                   | Less than 1 year                                           | 1-2 years   | 2-3 years   | More than 3 years | Total        |
| <b>(i) MSME</b>                   |                                                            |             |             |                   | 0            |
| Innovative Knit                   | 0.65                                                       | 0.00        | 0.00        | 0.00              | 0.65         |
| Katan Printers                    | 36.91                                                      | 0.00        | 0.00        | 0.00              | 36.91        |
| Mehavir Yarn Mills                | 0.17                                                       | 0.00        | 0.00        | 0.00              | 0.17         |
| Marvel Dyers & Processors Pvt.Ltd | 6.03                                                       | 0.00        | 0.00        | 0.00              | 6.03         |
| Raghav Enterprises                | 40.17                                                      | 0.00        | 0.00        | 0.00              | 40.17        |
| Spring Knit                       | 14.52                                                      | 0.00        | 0.00        | 0.00              | 14.52        |
|                                   | <b>98.45</b>                                               | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>       | <b>98.45</b> |
| <b>(ii) Others</b>                |                                                            |             |             |                   |              |
| Adonis Processors                 | 61.69                                                      | 0.00        | 0.00        | 0.00              | 61.69        |
| Ajay Industries                   | 57.35                                                      | 23.67       | 0.00        | 0.00              | 81.23        |
| Amit Enterprises                  | 0.00                                                       | 0.00        | 4,599.48    | 0.00              | 4,599.48     |
| Ankur Garg & Associates           | 28.22                                                      | 0.00        | 0.00        | 0.00              | 28.22        |
| Anhant Thread                     | 258.53                                                     | 0.00        | 0.00        | 0.00              | 258.53       |
| Atam Associates Pvt.Ltd           | 1.25                                                       | 0.00        | 0.00        | 0.00              | 1.25         |
| Badri Nath Printers               | 0.00                                                       | 14.99       | 0.00        | 0.00              | 14.99        |
| D.P.Logistics Pvt.Ltd             | 225.97                                                     | 0.00        | 0.00        | 0.00              | 225.97       |
| Duckport Fashions                 | 0.00                                                       | 0.00        | 3,693.28    | 0.00              | 3,693.28     |
| David Security                    | 181.07                                                     | 0.00        | 0.00        | 0.00              | 181.07       |
| Driplex Engineers                 | 19.39                                                      | 0.00        | 0.00        | 0.00              | 19.39        |
| G.M. Industries                   | 56.79                                                      | 0.00        | 0.00        | 0.00              | 56.79        |
| Gauri Textile                     | 1,129.21                                                   | 745.71      | 0.00        | 0.00              | 1,874.92     |
| Ginni International               | 67.00                                                      | 0.00        | 0.00        | 0.00              | 67.00        |
| Guru Kirpa Creation               | 354.43                                                     | 0.00        | 0.00        | 0.00              | 354.43       |
| J.P.Knit Fabrics                  | 50.00                                                      | 0.00        | 0.00        | 0.00              | 50.00        |
| Jai Jai Ram Printers              | 161.71                                                     | 0.00        | 0.00        | 0.00              | 161.71       |
| Jai Naran Madan Lal               | 457.17                                                     | 0.00        | 0.00        | 0.00              | 457.17       |
| K.R.Yarns Pvt.Ltd                 | 621.81                                                     | 0.00        | 0.00        | 0.00              | 621.81       |
| Lekh Raj                          | 18.02                                                      | 0.00        | 0.00        | 0.00              | 18.02        |
| M.R. Textiles                     | 0.00                                                       | 284.40      | 0.00        | 0.00              | 284.40       |
| Master Dori Works                 | 35.69                                                      | 0.00        | 0.00        | 0.00              | 35.69        |
| Mod Polypack                      | 5.85                                                       | 0.00        | 0.00        | 0.00              | 5.85         |
| Mool Chand Traders                | 9.31                                                       | 0.00        | 0.00        | 0.00              | 9.31         |
| Mothu Ram Prem Chand              | 17.43                                                      | 0.00        | 0.00        | 0.00              | 17.43        |
| New Thaper Label Industries       | 16.30                                                      | 0.00        | 0.00        | 0.00              | 16.30        |
| Neway International               | 23.51                                                      | 0.00        | 0.00        | 0.00              | 23.51        |
| Oak Shipping Services Pvt.Ltd     | 0.00                                                       | 0.00        | 363.78      | 0.00              | 363.78       |
| Prudent Exports                   | 0.00                                                       | 2.61        | 0.00        | 0.00              | 2.61         |
| Raman Sales                       | 0.00                                                       | 914.29      | 0.00        | 0.00              | 914.29       |
| Sagar Forex Ltd                   | 3.62                                                       | 0.00        | 0.00        | 0.00              | 3.62         |
| Shree Balaji Polymers             | 129.71                                                     | 0.00        | 0.00        | 0.00              | 129.71       |
| Shree Ram Processors              | 11.08                                                      | 0.00        | 0.00        | 0.00              | 11.08        |
| Sukantik Clothing Pvt.Ltd         | 0.00                                                       | 0.00        | 467.45      | 0.00              | 467.45       |
| Supreme Yarn Agency               | 0.00                                                       | 300.00      | 0.00        | 0.00              | 300.00       |
| Surya International               | 0.00                                                       | 0.00        | 249.78      | 0.00              | 249.78       |
| Suvidhi Textiles Pvt.Ltd          | 46.29                                                      | 0.00        | 0.00        | 0.00              | 46.29        |
| Swift & Safe Cargo                | 5.90                                                       | 0.00        | 0.00        | 0.00              | 5.90         |

For Infinity Apparels Private Limited

*Manjit Bains*  
Director

For Infinity Apparels Private Limited

*Atul Arora*  
Director

Director

**INFINITY APPARELS PRIVATE LIMITED**

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

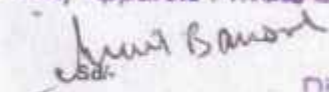
CIN No.: U18209PB2019PTC049449

|                             |                 |                 |                 |             |                  |
|-----------------------------|-----------------|-----------------|-----------------|-------------|------------------|
| Talwar Communication        | 121.38          | 0.00            | 0.00            | 0.00        | 121.38           |
| Trust It Care               | 1.11            | 0.00            | 0.00            | 0.00        | 1.11             |
| Vandna Sales                | 0.00            | 2,169.00        | 0.00            | 0.00        | 2,169.00         |
| Vanshika Enterprises        | 7.38            | 0.00            | 0.00            | 0.00        | 7.38             |
| Vetech Equipment            | 23.44           | 48.64           | 0.00            | 0.00        | 72.08            |
| Vishal P Gupta Associates   | 42.00           | 0.00            | 0.00            | 0.00        | 42.00            |
|                             | 0.00            | 0.00            | 0.00            | 0.00        | 0.00             |
|                             | 4,251.59        | 4,503.52        | 9,373.77        | 0.00        | 18,128.87        |
| (iii) Disputed dues- MSME   |                 | 0.00            | 0.00            | 0.00        | 0.00             |
| (iv) Disputed dues - Others |                 | 0.00            | 0.00            | 0.00        | 0.00             |
| <b>TOTAL</b>                | <b>4,350.04</b> | <b>4,503.52</b> | <b>9,373.77</b> | <b>0.00</b> | <b>18,227.32</b> |

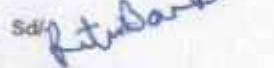
For and on Behalf of the Board

INFINITY APPARELS PRIVATE LIMITED

For Infinity Apparels Private Limited For Infinity Apparels Private Limited

(AMIT BANSAL)  
DIRECTOR

Director

(RITU BANSAL)  
DIRECTOR

Director

Place: Ludhiana  
Tuesday, 3 September 2024

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

Trade Receivables ageing schedule: As at 31.03.2024

(₹ in '000's)

| Particulars                                           | Outstanding for following periods from due date of payment |                   |                  |             |                   | Total            |
|-------------------------------------------------------|------------------------------------------------------------|-------------------|------------------|-------------|-------------------|------------------|
|                                                       | Less than 6 months                                         | 6 months - 1 year | 1-2 years        | 2-3 years   | More than 3 years |                  |
| (i) Undisputed Trade receivables -considered good     |                                                            |                   |                  |             |                   |                  |
| Angra Pte Ltd, Other Territory                        | 0.00                                                       | 0.00              | 10,252.41        | 0.00        | 0.00              | 10,252.41        |
| Cambric Apparels, Ludhiana                            | 0.00                                                       | 200.04            | 0.00             | 0.00        | 0.00              | 200.04           |
| Famsh Knit, Ludhiana                                  | 0.00                                                       | 0.00              | 213.16           | 0.00        | 0.00              | 213.16           |
| Haselson International Trading, Outside India         | 0.00                                                       | 0.00              | 3,557.60         | 0.00        | 0.00              | 3,557.60         |
| Seven Seas Enterprises Mumbai                         | 0.00                                                       | 13.88             | 14,294.65        | 0.00        | 0.00              | 14,308.74        |
| Mongas Kids Wear Ltd., Outside India                  | 0.00                                                       | 0.00              | 0.00             |             | 0.00              | 0.00             |
| Sunrise Enterprises, Ludhiana                         | 0.00                                                       | 0.00              | 300.00           | 0.00        | 0.00              | 300.00           |
| (i) Undisputed Trade receivables -considered doubtful | 0.00                                                       | 0.00              | 0.00             | 0.00        | 0.00              | 0.00             |
| (iii) Disputed trade receivables - considered good    | 0.00                                                       | 0.00              | 0.00             | 0.00        | 0.00              | 0.00             |
| (iv) Disputed trade receivables - considered doubtful | 0.00                                                       | 0.00              | 0.00             | 0.00        | 0.00              | 0.00             |
| <b>TOTAL</b>                                          | <b>0.00</b>                                                | <b>213.92</b>     | <b>28,618.03</b> | <b>0.00</b> | <b>0.00</b>       | <b>28,831.95</b> |

Trade Receivables ageing schedule: As at 31.03.2023

(₹ in '000's)

| Particulars                                           | Outstanding for following periods from due date of payment |                   |             |               |                   | Total            |
|-------------------------------------------------------|------------------------------------------------------------|-------------------|-------------|---------------|-------------------|------------------|
|                                                       | Less than 6 months                                         | 6 months - 1 year | 1-2 years   | 2-3 years     | More than 3 years |                  |
| (i) Undisputed Trade receivables -considered good     |                                                            |                   |             |               |                   |                  |
| Abhay Trading Co, Ludhiana                            | 154.82                                                     | 0.00              | 0.00        | 0.00          | 0.00              | 154.82           |
| Amit Sales Corporation, Ludhiana                      | 113.84                                                     | 0.00              | 0.00        | 0.00          | 0.00              | 113.84           |
| Angra Pte Ltd                                         | 1,986.79                                                   | 8,213.58          |             | 0.00          | 0.00              | 10,200.37        |
| Cambric Apparels                                      | 12,796.62                                                  | 0.00              | 0.00        | 0.00          | 0.00              | 12,796.62        |
| D D Overseas, Ludhiana                                | 592.23                                                     | 0.00              | 0.00        | 0.00          | 0.00              | 592.23           |
| D.V International                                     | 0.00                                                       | 0.00              | 0.00        | 42.80         | 0.00              | 42.80            |
| Dolphin Knitwear,                                     | 8.56                                                       | 0.00              | 0.00        | 0.00          | 0.00              | 8.56             |
| Duggar Yarn Agency, Ludhiana                          | 41.66                                                      | 0.00              | 0.00        | 0.00          | 0.00              | 41.66            |
| Famsh Knit, Ludhiana                                  | 403.16                                                     | 0.00              | 0.00        | 0.00          | 0.00              | 403.16           |
| Haselson International Trading                        | 3,539.54                                                   | 0.00              | 0.00        | 0.00          | 0.00              | 3,539.54         |
| Ilgm Pvt Ltd,                                         | 5.59                                                       | 0.00              | 0.00        | 0.00          | 0.00              | 5.50             |
| K.G. Exports                                          | 0.00                                                       | 4.20              | 0.00        | 0.00          | 0.00              | 4.20             |
| Mongas Kids Wear Ltd.                                 | 1,958.87                                                   | 12,253.42         | 0.00        | 0.00          | 0.00              | 14,222.29        |
| Munish Collection,                                    | 11.84                                                      | 0.00              | 0.00        | 0.00          | 0.00              | 11.84            |
| R.S. Traders                                          | 0.00                                                       | 0.00              | 0.00        | 129.82        | 0.00              | 129.82           |
| Ritu Apparels,                                        | 71.50                                                      | 0.00              | 0.00        | 0.00          | 0.00              | 71.50            |
| Seven Seas Enterprises                                | 13.88                                                      | 0.00              | 0.00        | 0.00          | 0.00              | 13.88            |
| Sunrise Enterprises, Ludhiana                         | 300.00                                                     | 0.00              | 0.00        | 0.00          | 0.00              | 300.00           |
| Swan Enterprises, Ludhiana                            | 19.43                                                      | 0.00              | 0.00        | 0.00          | 0.00              | 19.43            |
| (i) Undisputed Trade receivables -considered doubtful | 0.00                                                       | 0.00              | 0.00        | 0.00          | 0.00              | 0.00             |
| (iii) Disputed trade receivables - considered good    | 0.00                                                       | 0.00              | 0.00        | 0.00          | 0.00              | 0.00             |
| (iv) Disputed trade receivables - considered doubtful | 0.00                                                       | 0.00              | 0.00        | 0.00          | 0.00              | 0.00             |
| <b>TOTAL</b>                                          | <b>22,028.24</b>                                           | <b>20,471.20</b>  | <b>0.00</b> | <b>172.62</b> | <b>0.00</b>       | <b>42,672.05</b> |

For and on Behalf of the Board  
INFINITY APPARELS PRIVATE LIMITED

For Infinity Apparels Private Limited

For Infinity Apparels Private Limited

*Amit Bansal*  
Sd/-

Director

(RITU BANSAL)  
DIRECTOR

Director

Place: Ludhiana  
Tuesday, 3 September 2024

# INFINITY APPARELS PRIVATE LIMITED

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

## 11. SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

(₹ in '000's)

|                       | PARTICULARS          | GROSS BLOCK         |                                 |                                        |                     | DEPRECIATION        |                                |                                  |                     | NET BLOCK           |                     |
|-----------------------|----------------------|---------------------|---------------------------------|----------------------------------------|---------------------|---------------------|--------------------------------|----------------------------------|---------------------|---------------------|---------------------|
|                       |                      | AS AT<br>01.04.2023 | ADDITIONS<br>DURING<br>THE YEAR | SALE/ADJUST<br>MENT DURING<br>THE YEAR | AS AT<br>31.03.2024 | AS AT<br>01.04.2023 | PROVIDED<br>DURING<br>THE YEAR | ADJUSTMENT<br>DURING THE<br>YEAR | AS AT<br>31.03.2024 | AS AT<br>31.03.2024 | AS AT<br>31.03.2023 |
| (A) TANGIBLE ASSETS   |                      |                     |                                 |                                        |                     |                     |                                |                                  |                     |                     |                     |
| 1                     | Car                  | 1,100.00            | 0.00                            | 0.00                                   | 1,100.00            | 445.42              | 130.63                         | 0.00                             | 579.04              | 520.98              | 651.56              |
| 2                     | Furniture            | 328.75              | 0.00                            | 0.00                                   | 328.75              | 108.25              | 31.23                          | 0.00                             | 139.48              | 189.27              | 220.50              |
| 3                     | Machinery            | 468.01              | 0.00                            | 0.00                                   | 468.01              | 468.01              | 0.00                           | 0.00                             | 468.01              | 0.00                | 0.00                |
| 4                     | Office Equipments    | 146.15              | 0.00                            | 0.00                                   | 146.15              | 92.17               | 27.77                          | 0.00                             | 119.94              | 26.21               | 53.98               |
| 5                     | Camera               | 71.38               | 0.00                            | 0.00                                   | 71.38               | 40.58               | 13.56                          | 0.00                             | 54.24               | 17.13               | 30.89               |
| 6                     | Printer              | 15.68               | 0.00                            | 0.00                                   | 15.68               | 10.60               | 4.30                           | 0.00                             | 14.89               | 0.78                | 5.08                |
| 7                     | Fan/Cooler           | 58.00               | 0.00                            | 0.00                                   | 58.00               | 15.04               | 18.37                          | 0.00                             | 34.41               | 23.59               | 41.98               |
|                       | Total(A)             | 2,187.97            | 0.00                            | 0.00                                   | 2,187.97            | 1,184.17            | 225.85                         | 0.00                             | 1,410.02            | 777.94              | 1,903.80            |
| (B) INTANGIBLE ASSETS |                      |                     |                                 |                                        |                     |                     |                                |                                  |                     |                     |                     |
| 1                     | Software Development | 0.00                | 0.00                            | 0.00                                   | 0.00                | 0.00                | 0.00                           | 0.00                             | 0.00                | 0.00                | 0.00                |
|                       | Total(B)             | 0.00                | 0.00                            | 0.00                                   | 0.00                | 0.00                | 0.00                           | 0.00                             | 0.00                | 0.00                | 0.00                |
|                       | TOTAL(A+B)           | 2,187.97            | 0.00                            | 0.00                                   | 2,187.97            | 1,184.17            | 225.85                         | 0.00                             | 1,410.02            | 777.94              | 1,903.80            |

PREVIOUS YEAR

0 0 0 0 0 0 0 0 0 0

For and on Behalf of the Board

INFINITY APPARELS PRIVATE LIMITED

For Infinity Apparels Private Limited

For Infinity Apparels Private Limited

*Amit Bansal*

Sd/-

Director

(AMIT BANSAL)  
DIRECTOR

*Ritu Bansal*

Director

Sd/-

(RITU BANSAL)  
DIRECTOR

Place: Ludhiana

Tuesday, 3 September 2024

**INFINITY APPARELS PRIVATE LIMITED**

# E-235, PHASE-IV FOCAL POINT, LUDHIANA, PUNJAB

CIN No.: U18209PB2019PTC049449

**DEPRECIATION CHART AS PER INCOME TAX RULES 1961**

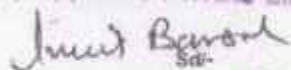
ANNEXURE - 'B'

(₹ in '000's)

|   | PARTICULARS  | W.D.V.<br>AS AT<br>01.04.2023 | ADDITIONS USED        |                       | SOLD/ADJ.<br>DURING<br>THE YEAR | TOTAL<br>AS AT<br>31.03.2024 | RATE OF<br>DEPRECIATION<br>& ADD. DEP.<br>% AGE | DEPRECIATION<br>DURING<br>THE YEAR | W.D.V.<br>AS AT<br>31.03.2024 |
|---|--------------|-------------------------------|-----------------------|-----------------------|---------------------------------|------------------------------|-------------------------------------------------|------------------------------------|-------------------------------|
|   |              |                               | MORE THAN<br>180 DAYS | LESS THAN<br>180 DAYS |                                 |                              |                                                 |                                    |                               |
| 1 | Furniture    | 227.54                        | 0.00                  | 0.00                  | 0.00                            | 227.54                       | 0.00                                            | 22.75                              | 204.79                        |
| 2 | Machinery    | 618.57                        | 0.00                  | 0.00                  | 0.00                            | 618.57                       | 0.00                                            | 92.79                              | 525.79                        |
|   | <b>TOTAL</b> | <b>846.11</b>                 | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                     | <b>846.11</b>                |                                                 | <b>115.54</b>                      | <b>730.57</b>                 |

For and on Behalf of the Board  
INFINITY APPARELS PRIVATE LIMITED

For Infinity Apparels Private Limited

(AMIT BANSAL)  
DIRECTORPlace: Ludhiana  
Tuesday, 3 September 2024

For Infinity Apparels Private Limited

Sd/-

(RITU BANSAL)  
DIRECTOR

Director