

# **SOLUTIONS @ INFINITE PRIVATE LIMITED**

SHOP NO. 1, HOUSE NO. 167 FRONTIER COLONY, ADARSH NAGAR, JAIPUR, Rajasthan, India, 302004

Ph: +91 9799999727, Email: infinite@infinitejobs.in

## **NOTICE**

Notice is hereby given that the 22<sup>ND</sup> ANNUAL GENERAL MEETING of the members of **SOLUTIONS @ INFINITE PRIVATE LIMITED** will be held on 30<sup>th</sup> SEPTEMBER, 2025 at 02:00P.M.at registered office of the company to transact with or without modifications, as may be permissible, the following business:

### **ORDINARY BUSINESS**

1. To consider and adopt the audited financial statements of the company comprising of the Balance sheet as at 31<sup>st</sup> March 2025, the statement of profit & loss account, together with the notes forming part of the accounts and annexure thereto and the reports of directors and auditors thereon.
2. To consider and to pass the following resolution as Ordinary Resolution  
"RESOLVED THAT pursuant to the provision of sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013(the act) and The Companies (Audit& Auditors) Rules, 2014, (including any statutory modification(s) or reenactment(s) thereof for the time being in force), M/s Vyas & Vyas, Chartered Accountants, (FRN 000590C) who have offered themselves for reappointment and have confirmed their eligibility to be appointed as auditors, in terms of provisions of section 141 of the act, and rule 4 of the rules, who had been appointed as statutory auditors of the company for a period of 5 years to hold office from the conclusion of 21<sup>st</sup> AGM until the conclusion of the AGM of the company to be held in the year 2029, there appointment has been ratified on such remuneration as may be agreed upon by the board of directors and the auditors in addition to the service tax and reimbursement of out of pocket expenses incurred by them in connection with audit of accounts of the company."

By order of the board of directors

For SOLUTIONS @ INFINITE PRIVATE LIMITED

For SOLUTIONS @ INFINITE PVT. LTD

  
(UPINDER PAL SINGH)  
DIRECTOR  
DIN:02619466

For SOLUTIONS @ INFINITE PVT. LTD

  
(PRATEEK JAIN)  
DIRECTOR  
DIN:02642162

Place: Jaipur  
Dated: 03/09/2025

CIN NO.:U80301RJ2002PTC017880

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## **NOTES**

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be members of the company. Proxy form attached.
2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy provided such person shall not act as a proxy for any other person or shareholder.

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**LIST OF SHAREHOLDERS**

S. NO	NAME OF SHAREHOLDERS	NUMBER OF SHARES	TOTAL AMOUNT	% OF HOLDING
01	UPINDER PAL SINGH	5000	50000	50.00%
02	PRATEEK JAIN	5000	50000	50.00%
	<b>TOTAL</b>	<b>10000</b>	<b>100000</b>	<b>100.00%</b>

For SOLUTIONS @ INFINITE PRIVATE LIMITED

For SOLUTIONS @ INFINITE PVT. LTD

Auth. Sign. Director

(UPINDER PAL SINGH)  
DIRECTOR  
DIN:02619466

For SOLUTIONS @ INFINITE PVT. LTD

Auth. Signat



(PRATEEK JAIN)  
DIRECTOR  
DIN:02642162

Place: Jaipur

Dated: 03/09/2025

CIN NO. : U80301RJ2002PTC017880

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## **LIST OF DIRECTORS**

S. NO	NAME OF DIRECTORS	STATUS
01	UPINDER PAL SINGH	Director
02	PRATEEK JAIN	Director

For SOLUTIONS @ INFINITE PRIVATE LIMITED

For SOLUTIONS @ INFINITE PVT. LTD.

  
(UPINDER PAL SINGH)  
DIRECTOR  
DIN:02619466

For SOLUTIONS @ INFINITE PVT. LTD.

  
Prateek Jain  
(PRATEEK JAIN)  
DIRECTOR  
DIN:02642162

Place: Jaipur

Dated: 03/09/2025

CIN NO : U80301RJ2002PTC017880

# **SOLUTIONS @ INFINITE PRIVATE LIMITED**

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## Board's Report

To

The members

**SOLUTIONS @ INFINITE PRIVATE LIMITED**

Jaipur

We are delighted to present on behalf of Board of Directors of the Company, the 22<sup>nd</sup> Annual Report of the Company along with Audited Financial Statements for the financial year ended 31<sup>st</sup> March, 2025.

### ➤ KEY FINANCIAL HIGHLIGHTS

The Highlights of financial results of your Company for the Financial year 2024-25 and 2023-24 are summarized below:

Rs. In '00'

Particulars	Standalone	
	2024-25	2023-24
Revenue from Operations & Other Income	38,637.25	16,706.95
Total Expenditure	37,118.50	13,484.73
Profit before Interest, Depreciation, Taxation and Extraordinary Items	4,892.19	8748.65
Depreciation & Amortization	1,009.69	3,039.31
Profit before Extraordinary Items, Interest and Tax	3,882.5	5709.34
Finance Costs	2,363.76	2,487.13
Profit before Extraordinary items & Tax	1,518.74	3,222.21
Add (Less): Extraordinary Items	-	-

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## **SOLUTIONS @ INFINITE PRIVATE LIMITED**

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Profit before Tax	1,518.74	3,222.21
Provision for Taxation		
Current tax	236.92	884.83
(-) Deferred tax	773.58	(45.25)
Profit after Tax	508.24	2,382.63
Earnings per Share (Basic)	5.08	23.83
Earnings per Share (Diluted)	5.08	23.83

### ➤ STATE OF COMPANY AFFAIRS

The Company has reported revenue of Rs 38,63,725.00/- for the current year as compared to Rs 16,70,695.00/- in the previous year. The Net profit for the year under review amounted to Rs 50,824.14/- in the current year.

### ➤ TRANSFER TO RESERVES

Your directors propose to carry Rs. 50,824.14/- being profit for the current year to the Balance Sheet during the financial year ended March 31, 2025.

### - SHARE CAPITAL STRUCTURE OF THE COMPANY:

The Authorized Share Capital of the Company is Rs.1,00,000 (Rupees One Lacs only) divided into 10,000 (Ten thousand Only) equity shares of Rs.10/- each.

The Paid up share capital of the Company is Rs.1,00,000 (Rupees One Lacs only) divided into 10,000 (Ten thousand Only) equity shares of Rs.10/- each.

There has been no change in the Authorized Share Capital, Issued, paid up and Subscribed Capital of the company during the year.

### ➤ NUMBER OF MEETING OF BOARD OF DIRECTORS

During the Financial Year 2024-25, the Company held 6 board meetings of the Board of Directors as per Section 173 of Companies Act, 2013. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings.

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### ➤ **DIVIDEND**

With a view to provide a cushion for any financial contingencies in the future and to strengthen the financial position of the Company, your Directors have decided not to recommend any dividend for the period under review.

### ➤ **DIRECTORS RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Companies Act, 2013, To the best of our knowledge and belief and according to the information and explanations obtained by us, your Directors hereby confirm that:

(a) In the preparation of the Annual Accounts, the applicable Accounting Standards have been followed along with proper explanations relating to material departures, if any;

(b) They have selected such Accounting Policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31<sup>st</sup> March, 2025 and of the profit and loss of the company for that period;

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

(d) They have prepared the Annual Accounts on a Going Concern basis;

(e) Company being unlisted sub clause (e) of section 134(5) is not applicable.

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

### ➤ **PARTICULARS OF EMPLOYEES**

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

### ➤ **HUMAN RESOURCES AND INDUSTRIAL RELATIONS**

Human resources have a significant impact on the company's long-term growth. The Company has a workforce of 2 employees as on March 31, 2025 with people from different social, economic

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and geographic backgrounds. These include 1 females, 1 males and 0 transgender employees. The Company always believes that our people are our best assets. Their calibre and commitment are our inherent strengths. To achieve excellent business results, a robust talent pool is required and the Company is committed to identifying and preparing successors for key positions within and outside the organization. The Company strives continuously to improve employee skills and provide them with the competitive edge they need to flourish in a dynamic industry. Richer collaborations and stronger teamwork have accelerated our pursuit of excellence.

### ➤ **ENVIRONMENT, HEALTH AND SAFETY**

We are committed to ensuring the health and safety of our employees, visitors, and all stakeholders involved in our operations. We follow all relevant health and safety laws, licenses, and certifications. Our goal is to maintain a safe and compliant work environment for everyone at our facility or under our management.

### ➤ **COMPLIANCE WITH PROVISIONS RELATING TO MATERNITY BENEFIT ACT, 1961**

Since there are currently 1 women employees in the Company to whom the Maternity Benefit Act, 1961 applies, benefits under this Act have been availed or extended during the current reporting period.

### ➤ **INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY**

Company does not have any Subsidiary, Joint venture or Associate Company.

### ➤ **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS**

The company has not advanced/given any loan or guarantee and has not made any investment covered under the provisions of Section 186 of the Companies Act, 2013 during the financial year.

### ➤ **AUDITORS:**

#### ❖ **STATUTORY AUDITORS & THEIR REPORT**

The Company in its 21<sup>st</sup> Annual General Meeting (AGM) held on 30th September, 2024 has proposed to be appointed M/s Vyas & Vyas (FRN 000590C), Chartered Accountants, as Statutory Auditors of the Company to hold office for the period of 5 consecutive years from the conclusion of that AGM until the conclusion of the sixth consecutive AGM. However, their terms of appointment and remuneration shall be ratified by the members of the Company in the ensuing AGM.

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer.

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**❖ COST AUDITORS**

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit records maintenance is not applicable on the company.

**❖ SECRETARIAL AUDITORS**

The Secretarial Audit is not applicable on the company as it is not covered under the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**➤ APPOINTMENT OF INDEPENDENT DIRECTORS IN THE BOARD AND DECLARATION UNDER SECTION 149(6)**

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

**➤ MATERIAL CHANGES AND COMMITMENTS, IF ANY, CRITERIA SPECIFY**

There were no material changes and no commitment made by directors affecting financial position of the company which have occurred after end of the financial year and upto the date of this report.

**➤ ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO**

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder

PARTICULARS	REMARKS
<b>A) CONSERVATION OF ENERGY:</b>	
<ul style="list-style-type: none"> <li>the steps taken or impact on conservation of energy;</li> <li>the steps taken by the company for utilizing alternate sources of energy;</li> <li>the capital investment on energy conservation equipments;</li> </ul>	The Company is taking due care for using electricity in the office. The Company usually takes care for optimum utilization of energy. No capital investment on energy

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	conservation equipment made during the financial year.
<b>B) TECHNOLOGY ABSORPTION:</b>	
<ul style="list-style-type: none"> <li>the efforts made towards technology absorption;</li> </ul>	NA
<ul style="list-style-type: none"> <li>the benefits derived like product improvement, cost reduction, product development or import substitution;</li> </ul>	NA
<ul style="list-style-type: none"> <li>in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-               <ul style="list-style-type: none"> <li>(a) the details of technology imported;</li> <li>(b) the year of import;</li> <li>(c) whether the technology been fully absorbed;</li> <li>(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; Not applicable since 5 years period is over</li> </ul> </li> </ul>	NA
<ul style="list-style-type: none"> <li>the expenditure incurred on Research and Development</li> </ul>	NA
<b>C) FOREIGN EXCHANGE EARNINGS AND OUTGO:</b>	
<ul style="list-style-type: none"> <li>The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows</li> </ul>	NA

### **RELATED PARTY TRANSACTIONS**

All transactions entered into with Related Parties as defined under the Companies Act, 2013 during the financial year were in the ordinary course of business and on an arms length pricing basis and do not attract the provisions of Section 188 of the Companies Act, 2013. Suitable disclosure as required by the Accounting Standards (AS18) has been made in the notes to the Financial Statements. Accordingly, there are no transactions that are required to be reported in form AOC-2.

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**RISK MANAGEMENT**

The Board of Directors of the Company identify, evaluate business risks and opportunities. The Directors of the Company take pro-active steps to minimize adverse impact on the business objectives and enhance the Company's competitive advantage. Presently no material risk has been identified by the directors except of general business risks, for which the Company is leveraging on their expertise and experience.

**➤ BOARD OF DIRECTORS**

The Board of Directors was duly constituted during the year. There were changes in the composition of Board during the year.

**➤ SECRETARIAL STANDARDS**

The Company complies with all the applicable Secretarial Standards.

**DEPOSITS**

Your Company has not accepted any fixed deposits covered under Chapter V of the Companies Act, 2013 and, as such, no amount of principal or interest was outstanding on the date of the Balance Sheet.

**➤ CORPORATE SOCIAL RESPONSIBILITIES (CSR)**

The company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitution of Corporate Social Responsibility Committee.

**➤ INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY**

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements.

**➤ BOARD EVALUATION**

The provision of section 134(3) (p) relating to board evaluation is not applicable on the company.

**➤ COMPANY'S POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy

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relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

### ➤ COMPOSITION OF AUDIT COMMITTEE:

The provision of section 177 relating to audit committee is not applicable on the company.

### ➤ DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your director's further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

### ➤ VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company is not required to form such policy.

### ➤ TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

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

### ➤ REPORTING OF FRAUDS BY AUDITORS

For the Financial year 2024-25, the Statutory Auditor has not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

### ➤ REGULATORY ACTION

There are no significant and material orders passed by the regulators or courts or tribunals that could impact the going concern status and operations of the company in future.

### ➤ OTHER DISCLOSURES

- (i) During the financial year, The Company has not issue any equity share with differential rights.
- (ii) The company has not issue any sweat equity shares.
- (iii) There was no commission paid by the company to its managing director or whole time directors, so no disclosure required in pursuance to the section 197(14) of The Companies Act, 2013.

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## **➤ ACKNOWLEDGEMENT**

Your Directors wish to express their sincere appreciation of the co-operation and assistance received from shareholders, bankers/ Finance companies and other business constituents during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the commitment displayed by all officers and staff, for their continued support and confidence, which they have reposed in the management.

By Order of the Board of Directors

For SOLUTIONS @ INFINITE PRIVATE LIMITED

For SOLUTIONS @ INFINITE PVT. LTD.

  
With Signature of Director  
(UPINDER PAL SINGH)  
DIRECTOR  
DIN:02619466

For SOLUTIONS @ INFINITE PVT. LTD.

  
With Signature of Director  
(PRATEEK JAIN)  
DIRECTOR  
DIN:02642162

Place: Jaipur

Dated: 03/09/2025

Balance Sheet as at 31st March 2025

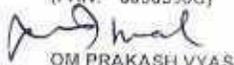
₹ in hundred

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	2	1,000.00	1,000.00
Reserves and surplus	3	15,015.41	14,507.17
Money received against share warrants			
<b>Share application money pending allotment</b>		<b>16,015.41</b>	<b>15,507.17</b>
<b>Non-current liabilities</b>			
Long-term borrowings			
Deferred tax liabilities (Net)	4		
Other long term liabilities			
Long-term provisions	5		
<b>Current liabilities</b>			
Short-term borrowings	6	23,215.29	24,178.18
Trade payables	7		
(A) Micro enterprises and small enterprises			
(B) Others		41,433.48	7,962.75
Other current liabilities	8		540.70
Short-term provisions		816.92	1,464.83
<b>TOTAL</b>		<b>65,465.69</b>	<b>34,146.46</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets	9		
Property, Plant and Equipment		2,831.06	3,840.75
Intangible assets		39.37	39.37
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)		840.77	1,614.35
Long-term loans and advances	10	34,540.61	28,335.00
Other non-current assets			
<b>Current assets</b>		<b>38,251.81</b>	<b>33,829.47</b>
Current investments	11	1,621.31	1,607.34
Inventories			
Trade receivables	12	26,833.42	4,564.00
Cash and cash equivalents	13	3,607.23	2,160.17
Short-term loans and advances			
Other current assets	14	11,167.33	7,492.65
<b>TOTAL</b>		<b>43,229.29</b>	<b>15,824.16</b>
		<b>81,481.10</b>	<b>49,653.63</b>

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

As per our report of even date

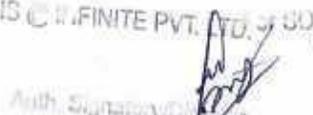
For VYAS & VYAS  
 Chartered Accountants  
 (FRN: 0000590C)

  
 OM PRAKASH VYAS  
 PARTNER  
 Membership No.: 014011  
 UDIN : 25014081BMLER2095  
 Place: JAIPUR  
 Date: 03/09/2025



SOLUTIONS @ INFINITE PVT. LTD. SOLUTIONS @ INFINITE PVT. LTD.

For and on behalf of the Board of Directors:

  
 Auth. Signature  
 Upinder Pal Singh  
 Director  
 DIN: 02619466

  
 Auth. Signature  
 PRATEEK JAIN  
 Director  
 DIN: 02642162

Statement of Profit and loss for the year ended 31st March 2025

₹ in hundred

Particulars	Note No.	31st March 2025	31st March 2024
<b>Revenue</b>			
Revenue from operations	15	38,597.47	16,695.53
Other income	16	39.78	11.42
<b>Total Income</b>		<b>38,637.25</b>	<b>16,706.95</b>
<b>Expenses</b>			
Consultancy Expenses	17	30,640.19	1,230.52
Changes in inventories			
Employee benefit expenses	18	1,225.00	3,102.20
Finance costs	19	2,363.76	2,487.13
Depreciation and amortization expenses	20	1,009.69	3,039.31
Other expenses	21	1,879.86	3,625.58
<b>Total expenses</b>		<b>37,118.50</b>	<b>13,484.73</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>1,518.74</b>	<b>3,222.21</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>1,518.74</b>	<b>3,222.21</b>
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>1,518.74</b>	<b>3,222.21</b>
<b>Tax expenses</b>			
Current tax	22	236.92	884.83
Deferred tax		773.58	(45.25)
Excess/short provision relating earlier year tax			
<b>Profit(Loss) for the period</b>		<b>508.24</b>	<b>2,382.63</b>
<b>Earning per share-in ₹</b>			
<b>Basic</b>	<b>24</b>		
Before extraordinary Items		5.08	23.83
After extraordinary Adjustment		5.08	23.83
<b>Diluted</b>			
Before extraordinary Items		5.08	23.83
After extraordinary Adjustment		5.08	23.83

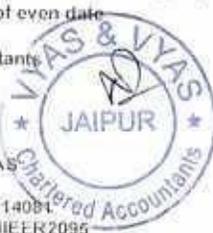
The accompanying notes are an integral part of the financial statements:

As per our report of even date

For VYAS & VYAS  
 Chartered Accountants  
 (FRN: 0000590C)

*Prakash Vyas*

DM PRAKASH VYAS  
 PARTNER  
 Membership No.: 014081  
 UDIN: 25014081BMIEER2095  
 Place: JAIPUR  
 Date: 03/09/2025



For SOLUTIONS @ INFINITE PVT. LTD.

*Upinder Pal Singh*  
 Upinder Pal Singh  
 Director  
 DIN: 02619466

For and on behalf of the Board of Directors  
 For SOLUTIONS @ INFINITE PVT. LTD.

*Prateek Jain*  
 PRATEEK JAIN, Director  
 Director  
 DIN: 02642162

Notes to Financial statements for the year ended 31st March 2025

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 2 Share Capital

Particulars	₹ in hundred	
	As at 31st March 2025	As at 31st March 2024
<b>Authorised :</b>		
10000 (31/03/2024:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
<b>Issued :</b>		
10000 (31/03/2024:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
<b>Subscribed and paid-up :</b>		
10000 (31/03/2024:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
<b>Total</b>	<b>1,000.00</b>	<b>1,000.00</b>

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

	₹ in hundred			
	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,000.00	10,000	1,000.00
Issued during the Period				
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>10,000</b>	<b>1,000.00</b>	<b>10,000</b>	<b>1,000.00</b>

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2025		As at 31st March 2024	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Upinder Pal Singh	5,000	50.00	5,000	50.00
Equity	Prateek Jain	5,000	50.00	5,000	50.00
	<b>Total :</b>	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>

Details of shares held by Promoters

Promoter name	Particulars	Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
		Number	%	Number	%		Number	%	Number	%	
Upinder Pal Singh	Equity [NV, 10.00]	5000	50.00	5000	50.00	0	5000	50.00	5000	50.00	0
PRATEEK JAIN	Equity [NV, 10.00]	5000	50.00	5000	50.00	0	5000	50.00	5000	50.00	0
<b>Total</b>		<b>10000</b>		<b>10000</b>			<b>10000</b>		<b>10000</b>		

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Note No. 3 Reserves and surplus ₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Surplus</b>		
Opening Balance	14,507.17	12,124.54
Add: Profit for the year	508.24	2,382.63
Less: Deletion during the year		
<b>Closing Balance</b>	<b>15,015.41</b>	<b>14,507.17</b>
Balance carried to balance sheet	15,015.41	14,507.17

Note No. 4 Deferred Tax ₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Deferred tax assets</b>		
Deffered Tax Assets	840.77	1,614.35
	840.77	1,614.35
<b>Gross deferred tax asset</b>		
<b>Net deferred tax assets</b>	<b>840.77</b>	<b>1,614.35</b>

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Deferred tax assets</b>		
DTA	84,077.26	1,61,435.19

List of timing difference:

₹ in rupees

PARTICULARS	31st March 2025	31st March 2024
<b>Fixed Assets</b>		
WDV of assets as per Books	2,87,043.23	3,88,012.73
WDV of assets as per IT Act	8,26,000.00	10,33,753.00
<b>Net Balance</b>	<b>5,38,956.77</b>	<b>6,45,740.77</b>
<b>Unabsorbed Depreciation</b>		
Unabsorbed depreciation	0.00	0.00
<b>Losses</b>		
Business losses	0.00	0.00

Net deferred tax assets/(liability)

₹ in rupees

PARTICULARS	31st March 2025	31st March 2024
Deferred tax assets on :-		
<b>Unabsorbed depreciation and business losses</b>		
Timing Difference	0.00	0.00
tax Rate	15.60	25.00
<b>Gross deferred tax asset (A)</b>	<b>0.00</b>	<b>0.00</b>
Deferred tax liability on :-		
<b>Fixed Assets</b>		
Timing Difference	5,38,956.77	6,45,740.77
tax Rate	15.60	25.00
<b>Gross deferred tax liability (B)</b>	<b>84,077.26</b>	<b>1,61,435.19</b>
<b>Net deferred tax assets/(liability) (A-B)</b>	<b>84,077.26</b>	<b>1,61,435.19</b>

Note No. 5 Provisions

₹ in hundred

Particulars	As at 31st March 2025			As at 31st March 2024		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Provision for tax		236.92	236.92		884.83	884.83
Provision for audit fees		580.00	580.00		580.00	580.00
		<b>816.92</b>	<b>816.92</b>		<b>1,464.83</b>	<b>1,464.83</b>
<b>Total</b>		<b>816.92</b>	<b>816.92</b>		<b>1,464.83</b>	<b>1,464.83</b>

Note No. 6 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Other Loans and advances		
Bank O/D	23,215.29	24,178.18
	<b>23,215.29</b>	<b>24,178.18</b>
<b>Total</b>	<b>23,215.29</b>	<b>24,178.18</b>

Note No. 7 Trade payables

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
(B) Others		
Sundry creditors:	41,433.48	7,962.75
	<b>41,433.48</b>	<b>7,962.75</b>
<b>Total</b>	<b>41,433.48</b>	<b>7,962.75</b>

**Trade Payables Ageing Schedule**

₹ in hundred

Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year				Total	Previous Year				Total
	Less than 1 Yrs.	1-2 Years	2-3 Years	More than 3 Yrs		Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	
MSME					0.00					0.00
Others	33591.40	7842.08			41433.48	7962.75				7962.75
Disputed Dues MSME					0.00					0.00
Disputed- Others					0.00					0.00

**Note No. 8 Other current liabilities**

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Others payables		
Duties and taxes		540.70
		540.70
<b>Total</b>		<b>540.70</b>

Note No. 9 Property, Plant and Equipment and Intangible assets as at 31st March 2025

Assets	Gross Block				Accumulated Depreciation/ Amortisation			Net Block			
	Useful Life (in Years)	Balance as at 1st April 2024	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2025	Balance as at 31st March 2024
<b>A Tangible assets</b>											
<b>Own Assets</b>											
Cell Phone	15.00	1,641.10				1,641.10	1,134.14	91.78		1,225.92	506.9
Security camera	15.00	318.39				318.39	260.45	10.51		270.96	87.3
DVR	15.00	58.00				58.00	43.74	2.58		46.32	14.2
Fan	15.00	80.50				80.50	60.77	3.57		64.34	19.7
Computer	3.00	12,795.64				12,795.64	11,705.37	391.57		12,096.94	1,090.2
Laptop	3.00	3,895.33				3,895.33	3,628.36	169.20		3,765.56	366.9
Office equipments	5.00	823.39				823.39	782.21			782.21	41.1
Car	8.00	26,062.27				26,062.27	24,323.15	339.87		24,663.02	1,739.1
Furniture and fixtures	10.00	27.00				27.00	24.66	0.61		25.27	1.73
<b>Total (A)</b>		<b>45,801.61</b>				<b>45,801.61</b>	<b>41,960.86</b>	<b>1,009.69</b>		<b>42,970.55</b>	<b>3,840.7</b>
<b>P.Y Total</b>		<b>45,801.61</b>				<b>45,801.61</b>	<b>38,935.27</b>	<b>3,025.59</b>		<b>41,960.86</b>	<b>6,866.2</b>
<b>B Intangible assets</b>											
Skilpoint Software	10.00	787.32				787.32	747.95			747.95	39.3
<b>Total (B)</b>		<b>787.32</b>				<b>787.32</b>	<b>747.95</b>			<b>747.95</b>	<b>39.3</b>
<b>P.Y Total</b>		<b>787.32</b>				<b>787.32</b>	<b>734.23</b>	<b>13.72</b>		<b>747.95</b>	<b>53.0</b>
<b>Current Year Total (A + B)</b>		<b>46,588.94</b>				<b>46,588.94</b>	<b>42,708.81</b>	<b>1,009.69</b>		<b>43,718.50</b>	<b>3,890.1</b>
<b>Previous Year Total</b>		<b>46,588.94</b>				<b>46,588.94</b>	<b>39,669.50</b>	<b>3,039.31</b>		<b>42,708.81</b>	<b>6,919.4</b>

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2024 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation sha be calculated on the basis of 100% for that period.

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₹ in hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances			28,335.00	
Loan and Advances	34,540.61		28,335.00	
Total	34,540.61		28,335.00	

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Other current investments (Unquoted)		
In Others:		
FD (Lower of cost and Market value)	1,621.31	1,607.34
Gross Investment	1,621.31	1,607.34
Net Investment	1,621.31	1,607.34
Aggregate amount of unquoted investments	1,621.31	1,607.34

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Secured, Considered good		4,564.00
Unsecured, Considered Good	26,833.42	
Doubtful		
Allowance for doubtful receivables		4,564.00
Total	26,833.42	4,564.00

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Balance with banks:		
Bank Bal	3,446.57	2,119.51
Total	3,446.57	2,119.51
Cash in hand		
Cash	160.65	40.65
Total	160.65	40.65
Total	3,607.22	2,160.16

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
OTHER Current Assets	11,167.33	7,492.65
Other Assets		
Total	11,167.33	7,492.65

₹ in hundred

Particulars	31st March 2025	31st March 2024
Sale of services	38,591.35	16,695.53
consultancy fees	6.12	
DISCOUTN RECEIVED	38,597.47	16,695.63
Revenue from operations	38,597.47	16,695.53
Less: Excise duty		
Net revenue from operations	38,597.47	16,695.53

₹ in hundred

Particulars	31st March 2025	31st March 2024
Interest Income	39.78	11.42
Interest Income	39.78	11.42
Total	39.78	11.42

**Note No. 17 Consultancy Expenses**

Particulars	₹ in hundred	
	31st March 2025	31st March 2024
CONSULTANCY CHARGES		
Total	30,640.19	1,230.52
	<b>30,640.19</b>	<b>1,230.52</b>

**Note No. 18 Employee benefit expenses**

Particulars	₹ in hundred	
	31st March 2025	31st March 2024
Salaries and Wages		
Salary	500.00	3,000.00
Staff welfare Expenses	500.00	3,000.00
Total	725.00	102.20
	<b>1,225.00</b>	<b>3,102.20</b>

**Note No. 19 Finance costs**

Particulars	₹ in hundred	
	31st March 2025	31st March 2024
Interest		
Total	2,363.76	2,487.13
	<b>2,363.76</b>	<b>2,487.13</b>

**Note No. 20 Depreciation and amortization expenses**

Particulars	₹ in hundred	
	31st March 2025	31st March 2024
Depreciation on tangible assets		
Amortisation on intangible assets	1,009.69	3,025.59
Total		13.72
	<b>1,009.69</b>	<b>3,039.31</b>

**Note No. 21 Other expenses**

Particulars	₹ in hundred	
	31st March 2025	31st March 2024
Fuel exp		
Audit fees	389.70	2,492.39
Insurance expenses	340.00	330.00
	26.50	
Office exp	30.00	81.05
Other Expenses	230.00	
Total	863.67	722.13
	<b>1,879.86</b>	<b>3,625.58</b>

**Note No. 22 Current tax**

Particulars	₹ in hundred	
	31st March 2025	31st March 2024
Current tax pertaining to current year		
Total	236.92	984.07
	<b>236.92</b>	<b>884.83</b>

**Note No. 24 Earning Per Share**

Particulars	₹ in hundred			
	Before Extraordinary items		After Extraordinary items	
	31st March 2025	31st March 2024	31st March 2025	31st March 2024
Basic				
Profit after tax (A)	508.24	2,382.63	508.24	2,382.63
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Basic EPS (A / B)	5.08	23.83	5.08	23.83
Diluted				
Profit after tax (A)	508.24	2,382.63	508.24	2,382.63
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Diluted EPS (A / B)	5.08	23.83	5.08	23.83
Face value per share	10.00	10.00	10.00	10.00

Note number: 23 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.66	0.46	43.48	Due to increase in Current Assets
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1.45	1.56	-7.05	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.03	0.17	-82.35	Due to decrease in Earning
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	2.46	0.56	339.29	Due to increase in Credit sales
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-1.74	-0.91	-91.21	Due to increase in Working capital
(i) Net profit ratio	Net Profit	Net Sales	0.01	0.14	-92.86	Due to decrease in Earning
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.10	0.14	-28.57	Due to decrease in Earning Before Interest and Tax
(k) Return on investment			0.00	0.00	0.00	

Note 24 : Disclosures under Accounting Standards

(i) Details of related parties:

Description of relationship	Nature of Relationship	Names of related parties
Key Management Personnel (KMP)	Director	UPINDER PAL SINGH
Key Management Personnel (KMP)	Director	PRATEEK JAIN
Relatives of Director	Relative of Director	NAVALDEEP SINGH
Relatives of Director	Relative of Director	TINA BAJAJ

(ii) Details of related party transactions and balances outstanding:

Particulars	Nature of Relationship	31.03.2025	31.03.2024
Transactions during the year			
Loan and Advances given			
PRATEEK JAIN	Director	2,570.00	10,680.10
Loan and Advances taken			
PRATEEK JAIN	Director	1,044.39	1,250.00
LOAN REPAYED			
UPINDER PAL SINGH	Director		5,730.00
Loan and Advances given			
NAVALDEEP SINGH	Relative of Director	2,500.00	1,500.00
Loan and Advances taken			
NAVALDEEP SINGH	Relative of Director	720.00	
Loan and Advances given			
TINA BAJAJ	Relative of Director	600.00	16,985.00
Balances outstanding at the end of the year			
Loans and Advance			
PRATEEK JAIN	Director	1,525.61	
NAVALDEEP SINGH	Relative of Director	3,280.00	1,500.00
TINA BAJAJ	Relative of Director	17,585.00	16,985.00

**SOLUTIONS @ INFINITE PRIVATE LIMITED**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS**

**Note No: 1**

**Significant Accounting Policies**

**1. General:**

Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

**2. Basis for Preparation of Accounts:**

The financial statements have been prepared and presented under the historical cost convention and accrual basis of accounting, unless otherwise stated, and in accordance with the generally accepted accounting principles in India ("Indian GAAP") and conform to the statutory requirements, circulars and guidelines issued by the RBI from time to time to the extent that they have an impact on the financial statements and current practices prevailing in India. The financial statements have been prepared to comply in all material respects with the Accounting Standards ("AS") notified under Section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 to the extent applicable.

**3. Use of estimates:**

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported amounts of revenues and expenses for the reporting period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of financial statements. Actual results could differ from these estimates. Any revisions to accounting estimates are recognized prospectively in the current and future periods.

**4. Provisions and contingencies:**

The Company recognizes provision when there is present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. In cases where the available information indicates that the loss on the contingency is reasonably possible but the amount of loss cannot be reasonably estimated, a disclosure is made in the financial statements. Provisions are reviewed at

each balance sheet date and adjusted to reflect the current management estimates. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed.

A disclosure of contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resource is remote, no provision or disclosure is made.

Contingent assets are not recognized in the financial statements.

#### 5. **Property, Plant & Equipment and Depreciation**

Property, Plant & Equipment including intangible assets are stated at cost less accumulated depreciation. The cost of fixed assets comprises purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Subsequent expenditure incurred on assets put to use is capitalized only when it increases the future benefit / functioning capability from / of such assets.

Depreciation on fixed assets is provided on the basis of Written Down Value Method as per the useful life prescribed in Schedule II of the Companies Act, 2013.

#### 6. **Revenue recognition**

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

In case of Service Contracts, Percentage of Completion method is followed.

#### 7. **Income taxes**

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

#### 8. **Earnings per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

#### 9. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

#### 10. Inventories

Inventories are valued at Cost or Net Realisable Value whichever is less on FIFO basis. Exclusive method of accounting for valuation of purchases, sales and inventory has been followed. State Value added Tax charged by the suppliers on purchases of goods are not included in the valuation of purchases and inventory but adjusted against State Value Added Tax payable on sales.

Further, the firm is of the view that even if such State Value Added Tax Credits were to be considered in the valuation of purchases and inventory as envisaged by section 145A and Income Computation and Disclosure Standard II, will not have any impact on the Profit as shown by the trading account under exclusive method followed by the assessee.

#### 11. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss

#### 12. Borrowing costs:-

"Borrowing costs" are interest and other costs incurred by company in connection with the borrowing of funds and include:

- (i) Commitment charges on borrowings;
- (ii) Finance charges in respect of assets acquired under finance leases or under other similar arrangements.

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

### 13. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

### Notes to Accounts

1. Sundry Debtors, Creditors, Deposits (Assets) and Advance from Customer's are subject to confirmation.
2. Consumption of consumables and raw material have been arrived by adding purchases to Opening Stock and deducted closing stock therefrom.

The classification of creditors as micro and small enterprise has been given for the parties from whom the confirmation has been received regarding their classification as per MSMED Act. The interest on delayed payment to such parties, if any, has neither been determined nor has been paid as per verbal mutual understanding with the such parties.

### 3. Auditors Remuneration :

Particulars	2024-25	2023-24
Audit Fees	34,000/-	33,000/-

### 1. Disclosure relating to Foreign Currency

Sno	Particulars	Current year	Previous year
1.	Value of import	Nil	Nil
(i)	Raw Material	Nil	Nil
(ii)	Finished Goods	Nil	Nil
(iii)	Capital Goods	Nil	Nil
2.	Expenditure in Foreign Currency	Nil	Nil
3.	Earning in Foreign Exchange	Nil	Nil

2. Previous year figures have been regrouped/rearranged wherever necessary.
3. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.
4. **Other statutory information:**
  - i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
  - ii. The Company does not have any immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) whose title deeds are not held in the name of the Company.
  - iii. The Company does not have any transactions with companies which are struck off.
  - iv. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
  - v. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
  - vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
    - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
    - b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
  - vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- a directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- ix. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- x. The Company is not declared wilful defaulter by any bank or financial institution or lender during the year.

**Schedule to Financial Statement and Notes to Accounts signed for identification**

In terms of Our Separate Audit Report of Even Date Attached.

For VYAS & VYAS

Chartered Accountants  
  
(OM PRAKASH VYAS)  
PARTNER  
Membership No. 014081  
Registration No. 0000590C



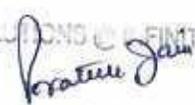
Place: - JAIPUR

Date: - 03/09/2025

UDIN: - 25014081BMIFER2095

For SOLUTIONS @ INFINITE PRIVATE  
LIMITED PVT. LTD.

  
Auth. Signatory  
Upinder Pal Singh  
Director  
DIN: 02619466

  
Auth. Signatory  
PRATEEK JAIN  
Director  
DIN: 02642162

CIN NO.: U80301RJ2002PTC017880

# **SOLUTIONS @ INFINITE PRIVATE LIMITED**

Regd Off:- SHOP NO. 1, HOUSE NO. 167 FRONTIER COLONY, ADARSH NAGAR, JAIPUR, Rajasthan, India, 302004  
Email: infinite@infinitejobs.in, Ph: +91 9799999727

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## **DECLARATION OF DESIGNATED PERSON**

We do hereby declare that as per the notification dated October 27, 2023 issued by Ministry of Corporate Affairs for inserting the sub rule (4) of rule 9 of the Companies (Management and Administration) Rules, 2014. Mr. PRATEEK JAIN (DIN: : 02642162) of SOLUTIONS @ INFINITE PRIVATE LIMITED ('the Company') designate to 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.

By Order of the Board of Directors

FOR: SOLUTIONS @ INFINITE PRIVATE LIMITED

For SOLUTIONS @ INFINITE PVT. LTD.

(UPINDER PAL SINGH)  
DIRECTOR  
DIN: 02619466

ADD: SHOP NO. 1, HOUSE NO. 167 FRONTIER  
COLONY, ADARSH NAGAR, JAIPUR, Rajasthan,  
India, 302004

Place: JAIPUR  
Date: 03/09/2025

## INDEPENDENT AUDITORS' REPORT

To,

The Members of

**SOLUTIONS @ INFINITE PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

### **Opinion**

We have audited the accompanying Standalone financial statements of SOLUTIONS @ INFINITE PRIVATE LIMITED ("the company") which comprise the Balance sheet as at 31st March 2025 and the Statement Of profit and Loss for the year then ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. ("the Standalone Financial Statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Principles Generally Accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit for the year ended on that date

### **Basis for Opinion**

We conducted our audit of the Standalone financial statements in accordance with the Standards on Auditing (SAEs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirement that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone financial statements.

### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board report including Annexure(s) to Board's Report but does not include the financial statements and our auditor's report thereon

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



HO - 310 Creative Industrial Estate, NM Joshi Marg Lower Parel, Mumbai - 400011 Ph 022-24101882  
Branch: 69 Satya Vihar Colony Lal kothi, Jaipur - 302015 Ph 0141-2741978;  
Direct Contact: 9829229920, 9928143364, 9820307815; info@vyasnyas.com

# VYAS & VYAS

## CHARTERED ACCOUNTANTS

### Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operation, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



# VYAS & VYAS

## CHARTERED ACCOUNTANTS

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

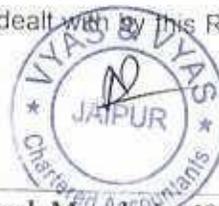
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Report on other Legal and Regulatory Requirements

The report does not include a statement on the matters specified in paragraph 3 & 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the Company.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.



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# VYAS & VYAS

## CHARTERED ACCOUNTANTS

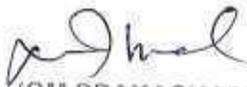
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 as amended
- (e) On the basis of the written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, as per MCA Notification No. G.S.R. 583(E) dated 13th June 2017, the requirements of reporting under Section 143(3)(i) of the Companies Act, 2013 shall not apply to certain private limited companies. The Company is covered under the category of prescribed companies mentioned in that notification.; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required.
- (h) With respect to other matters to be included in Auditor's report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us
- i. The Company does not have any pending litigations which would impact its financial position;
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amount which were required to be transferred to the Investor Education and Protection Fund by the company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.  
(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

# VYAS & VYAS

CHARTERED ACCOUNTANTS

- (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (a) and (b) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail been preserved by the company as per the statutory requirements for record retention.

For VYAS & VYAS  
(Chartered Accountants)  
Firm Reg. No. 000590C

  
(OM PRAKASH VYAS)

PARTNER

M.NO.: 014081

UDIN: - 25014081BMIEER2095

Date: 03/09/2025

Place: JAIPUR

