S. MANGAL & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Report

To the Members of

AVI CLOTHS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **AVI CLOTHS PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, its profit/loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Responsibilities of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including

S. Mangal & Co. CA FRN 024008C Chartered Accountants

the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.

• 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

S. Mangal & Co. FRN004008C

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to AVI CLOTHS PRIVATE LIMITED.

2. 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 it 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.
   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

S. Mangal & Co. CA FRN 008C Chartered Accountants

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure 'A'.

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and 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 amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For S. MANGAL & CO.
Chartered Accountants
FRN: 0024008C

S. Mangal & Co. CA FRN024008C Chartered Accountants

Sanjay Kumar Mangal
(Proprietor)
Membership No. 413221

Place:-Jaipur
Date: 05.09.2023

UDIN
23413221BGXEYF4087

Annexure'A'

Report on Internal Financial Controls Over Financial Reporting

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

We have audited the internal financial controls over financial reporting of **AVI CLOTHS PRIVATE LIMITED** ("the Company") as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

S. Mangal & Co. CA FRN 024008C Chartered Accountants

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S. MANGAL & CO.
Chartered Accountants
FRN: 0024008C

S. Mangal & Co. FRN024008C Chartered Accountants

Sanjay Kumar Mangal
(Proprietor)
Membership No. 413221

Place:-Jaipur
Date: 05.09.2023

UDIN
23413221BGXEYF4037

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR,
JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Balance Sheet as at 31st March 2023

₹ in lakhs

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1.00	1.00
Reserves and surplus	2	33.56	10.99
Money received against share warrants			
		34.56	**11.99**
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	3		0.33
Other long term liabilities			
Long-term provisions	4		
			0.33
Current liabilities			
Short-term borrowings	5	21.90	15.50
Trade payables	6		
(A) Micro enterprises and small enterprises			
(B) Others		71.64	149.64
Other current liabilities	7	4.66	3.28
Short-term provisions	4	5.03	2.41
		103.23	**170.83**
TOTAL		**137.80**	**183.15**
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	8		
Property,Plant and Equipment		36.45	32.85
Intangible assets		0.07	
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	3	0.42	
Long-term loans and advances			
Other non-current assets	9	1.29	1.29
		38.23	**34.13**
Current assets			
Current investments			
Inventories	10	50.18	123.91
Trade receivables	11	36.92	11.76
Cash and cash equivalents	12	3.81	9.35
Short-term loans and advances			
Other current assets	13	8.67	4.00
		99.57	**149.02**
TOTAL		**137.80**	**183.15**

As per our report of even date
For S. MANGAL & CO.
Chartered Accountants
(FRN: 0024008C)

S. Mangal & Co. FRN024008C Chartered Accountants

Sanjay Kumar Mangal
Proprietor
Membership No.: 413221
Place: Jaipur
Date: 05/09/2023

For and on behalf of the Board of Directors

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

AMIT
Director
DIN: 09213542

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

NAMRATA SHARMA
Director
DIN: 09213563

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR, JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Statement of Profit and loss for the year ended 31st March 2023

₹ in lakhs

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	14	919.68	414.81
Less: Excise duty			
Net Sales		**919.68**	**414.81**
Other income	15	0.95	0.10
Total Income		**920.63**	**414.91**
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade	16	717.42	496.85
Changes in inventories	17	73.73	(123.91)
Employee benefit expenses	18	48.74	19.69
Finance costs	19	3.08	
Depreciation and amortization expenses	20	7.06	0.56
Other expenses	21	44.31	8.45
Total expenses		**894.33**	**401.64**
Profit before exceptional, extraordinary and prior period items and tax		**26.30**	**13.27**
Exceptional items			
Profit before extraordinary and prior period items and tax		**26.30**	**13.27**
Extraordinary items			
Prior period item			
Profit before tax		**26.30**	**13.27**
Tax expenses			
Current tax	22	4.48	1.94
Deferred tax	23	(0.76)	0.33
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		**22.57**	**10.99**
Earning per share-in ₹			
Basic	24		
Before extraordinary Items		225.75	109.89
After extraordinary Adjustment		225.75	109.89
Diluted			
Before extraordinary Items		225.75	109.89
After extraordinary Adjustment		225.75	109.89

As per our report of even date
For S. MANGAL & CO.
Chartered Accountants
(FRN: 0024008C)

S. Mangal & Co. Chartered Accountants FRN024008C

Sanjay Kumar Mangal
Proprietor
Membership No.: 413221
Place: Jaipur
Date: 05/09/2023

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

For and on behalf of the Board of Directors

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

AMIT SHARMA
Director
DIN: 09213542

NAMRATA SHARMA
Director
DIN: 09213563

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR, JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Notes to Financial statements for the year ended 31st March 2023
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

Particulars	As at 31st March 2023	As at 31st March 2022
		₹ in lakhs
Authorised :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1.00	1.00
Issued :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1.00	1.00
Subscribed and paid-up :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1.00	1.00
Total	**1.00**	**1.00**

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

Equity shares

₹ in lakhs

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1.00		
Issued during the Period			10,000	1.00
Redeemed or bought back during the period				
Outstanding at end of the period	**10,000**	**1.00**	**10,000**	**1.00**

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 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	AMIT SHARMA	4,900	49.00	4,900	49.00
Equity [NV: 10.00]	NAMRATA SHARMA	5,100	51.00	5,100	51.00
	Total :	**10,000**	**100.00**	**10,000**	**100.00**

Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
AMIT SHARMA	Equity [NV: 10.00]						0	0	4900	49.00	
NAMRATA SHARMA	Equity [NV: 10.00]						0	0	5100	51.00	
Total									10000		

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

S. Mangal & Co.
Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR,
JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Note No. 2 Reserves and surplus

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	10.99	
Add: Profit for the year	22.57	10.99
Less : Deletion during the year		
Closing Balance	**33.56**	**10.99**
Balance carried to balance sheet	**33.56**	**10.99**

Note No. 3 Deferred Tax

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Deferred tax liability		
Deferred Tax Liabilityi		0.33
Gross deferred tax liability		**0.33**
Deferred tax assets		
Deferred Tax Assets	0.42	
Gross deferred tax asset	**0.42**	
Net deferred tax assets	**0.42**	
Net deferred tax liability		**0.33**

Note No. 4 Provisions

₹ in lakhs

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Provision for Audit Fees		0.25	0.25		0.25	0.25
Provision for Electric Exp.		0.30	0.30		0.22	0.22
Current tax provision		4.48	4.48		1.94	1.94
		5.03	**5.03**		**2.41**	**2.41**
Total		**5.03**	**5.03**		**2.41**	**2.41**

Note No. 5 Short-term borrowings

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Loans Repayable on Demands - From banks		
CC Limit from IOB unsecured	6.40	
	6.40	
Loans and Advances from related parties		
Loans directors Unsecured	15.50	15.50
	15.50	**15.50**
Total	**21.90**	**15.50**

a. **Loans has been guaranteed by director or others**

i. Personal Gurantee by directors Mr. Amit Sharma & Mrs. Namrata Sharma has been provided for CC Limit from IOB for Rs. 70.00 Lakh. Loan is also covered under CGTSME Scheme for Rs. 70.00 Lakh.

For AVI CLOTHS PRIVATE LIMITED
Amit
DIRECTOR

For AVI CLOTHS PRIVATE LIMITED
Namrata
DIRECTOR

S. Mangal & Co.
CA
FRN 024008C
Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR,
JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Note No. 6 Trade payables

₹ in lakhs

Particulars	As at 31st March 2023	As at31st March 2022
(B) Others		
	71.64	149.64
Total	**71.64**	**149.64**
	71.64	**149.64**

Trade Payables Ageing Schedule

₹ in lakhs

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	71.64				71.64	149.64				149.64
Disputed Dues-MSME					0.00					0.00
Disputed-Others					0.00					0.00

Note No. 7 Other current liabilities

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
S Mangal and Co.	0.45	0.47
Salary Payable	3.93	2.48
ESI Payable	0.04	0.06
PF Payable	0.01	0.04
TDS Payable	0.23	0.23
	4.66	**3.28**
Total	**4.66**	**3.28**

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

S. Mangal & Co.
FRN024008C
Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR, JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Note No. 8 Property,Plant and Equipment and Intangible assets as at 31st March 2023

₹ in lakhs

	Assets		Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
		Useful Life (In Years)	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
A	**Tangible assets**												
	Own Assets												
	Lamination Machine	15.00	32.87	9.58			42.45	0.55	6.72		7.27	35.18	32.32
	Air Conditioner	15.00	0.53				0.53		0.10		0.10	0.43	0.53
	Machine	15.00		0.59			0.59		0.08		0.08	0.51	
	Camera	5.00		0.47			0.47		0.14		0.14	0.33	
	Total (A)		**33.41**	**10.64**			**44.05**	**0.56**	**7.04**		**7.60**	**36.45**	**32.85**
	P.Y Total			**33.41**			**33.41**		**0.56**		**0.56**	**32.85**	
B	**Intangible assets**												
	TRADEMARK	10.00		0.09			0.09		0.02		0.02	0.07	
	Total (B)			**0.09**			**0.09**		**0.02**		**0.02**	**0.07**	
	Current Year Total (A + B)		**33.41**	**10.73**			**44.14**	**0.56**	**7.06**		**7.62**	**36.52**	**32.85**
	Previous Year Total			**33.41**			**33.41**		**0.56**		**0.56**	**32.85**	

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. 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 shall be calculated on the basis of 100% for that period.

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

S. Mangal & Co. FRN024608C Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR, JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Note No. 9 Other non-current assets

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Security Deposit	1.29	1.29
Total	**1.29**	**1.29**

Note No. 10 Inventories

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
Stock in Hand	50.18	123.91
Total	**50.18**	**123.91**

Note No. 11 Trade receivables

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good		
Unsecured, Considered Good	36.92	11.76
Doubtful		
Allowance for doubtful receivables		
Total	**36.92**	11.76

(Current Year)

₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	36.22	0.03	0.67			36.92
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	11.76					11.76
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

S. Mangal & Co.
CA
FRN024008C
Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR, JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Note No. 12 Cash and cash equivalents

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
IDFC First Bank	0.38	7.33
Bank Of Baroda	0.28	
Total	**0.66**	**7.33**
Cash in hand		
Cash in hand	3.15	2.02
Total	**3.15**	**2.02**
Total	**3.81**	**9.35**

Note No. 13 Other current assets

₹ in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
Advance Income Tax	3.50	2.30
TCS	0.30	0.05
TDS	0.53	0.04
GST Excess	4.34	1.61
Total	**8.67**	**4.00**

Note No. 14 Revenue from operations

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Sale of products	918.50	414.04
Sale of services	1.18	0.77
Net revenue from operations	**919.68**	**414.81**

Note No. 15 Other income

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Other non-operating income		
Freight Charges	0.79	0.10
Other receipts	0.16	
	0.95	**0.10**
Total	**0.95**	**0.10**

Note No. 16 Purchase of stock-in-trade

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Purchase of Material	645.74	365.77
Job Work Expenses	62.95	128.11
Freight Expenses	8.72	2.97
Total	**717.42**	**496.85**

Note No. 17 Changes in inventories

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Inventory at the end of the year		
Stock in Hand	50.18	123.91
	50.18	**123.91**
Inventory at the beginning of the year		
Stock in Hand	123.91	
	123.91	
(Increase)/decrease in inventories		
Stock in Hand	73.73	(123.91)
	73.73	**(123.91)**

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

S. Mangal & Co.
FRN024008C
Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR,
JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Note No. 18 Employee benefit expenses

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Salary and wages	46.38	19.27
Bonus	1.87	
	48.25	**19.27**
Contribution to provident and other fund		
Contribution to EPF & adm charges	0.12	0.13
Contribution to ESI & adm charges	0.37	0.29
	0.49	**0.42**
Total	**48.74**	**19.69**

Note No. 19 Finance costs

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Interest	2.05	
Other Borrowing costs	1.03	
Total	**3.08**	

Note No. 20 Depreciation and amortization expenses

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	7.04	0.56
Amortisation on intangible assets	0.02	
Total	**7.06**	**0.56**

Note No. 21 Other expenses

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Electricity expenses	4.82	0.31
Rent	9.60	1.60
Audit fees	0.25	0.25
Bank charges	0.05	
Business Promotion Expenses	0.67	0.45
Tax consultancy fees	0.25	0.52
Conveyance expenses	2.77	0.90
Postage expenses	0.05	0.05
Discounts	0.01	0.12
Office Expenses	2.73	2.73
Repair & Maintinance Exp.	0.42	0.11
Round off	(0.01)	
Sundry Expenses	2.65	1.42
Insurance expenses	0.68	
CONSULTANCY FEES	0.27	
WEB DEVELOPMENT EXPENSES	0.40	
Selling & Discribution Exp.	18.70	
Total	**44.31**	**8.45**

Note No. 22 Current tax

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Current tax pertaining to current year	4.48	1.94
Total	**4.48**	**1.94**

Note No. 23 Deferred tax

₹ in lakhs

Particulars	31st March 2023	31st March 2022
Deferred Tax	(0.76)	0.33
Total	**(0.76)**	**0.33**

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

S. Mangal & Co.
FRN 024008C
Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR,
JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Lamination Machine
Group of asset Plant and Machinery

Useful Life (In Years) 15.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Lamination Machine	26/02/2022	32.31	1.62	31.77		5475.00	34.00	5441.00	365.00	18.10	5.75
Air Compressor	26/02/2022	0.56	0.03	0.55		5475.00	34.00	5441.00	365.00	18.10	0.10
	30/09/2022	9.58	0.48			5475.00	0.00	5475.00	183.00	18.10	0.87
Total		**42.45**	**2.12**	**32.32**							**6.72**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Air Conditioner
Group of asset Plant and Machinery

Useful Life (In Years) 15.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Air Conditioner	19/03/2022	0.53	0.03	0.53		5475.00	13.00	5462.00	365.00	18.10	0.10
Total		**0.53**	**0.03**	**0.53**							**0.10**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Machine
Group of asset Plant and Machinery

Useful Life (In Years) 15.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

FRN024008C
Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR,
JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

1	2	3	4	5	6	7	8	9	10	11	12
	25/06/2022	0.59	0.03			5475.00	0.00	5475.00	280.00	18.10	0.08
Total		0.59	0.03								0.08

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: Camera
Group of asset: Electrical Installations and Equipment
Useful Life (In Years): 5.00
Shift Type: Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
	27/07/2022	0.47	0.02			1825.00	0.00	1825.00	248.00	45.07	0.14
Total		0.47	0.02								0.14

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset: TRADEMARK
Group of asset: Rade Marks Member
Useful Life (In Years): 10.00
Shift Type: Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2022)	Remaining useful life as on 31.3.2022 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TRADEMARK	01/07/2022	0.09				3650.00	0.00	3650.00	274.00	25.89	0.02
Total		0.09									0.02

* Depreciation rate = (1-((residual value/wdv as on 31.3.2022)raise to power 1/remaining useful life in years)))*100

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

S. Mangal & Co. Chartered Accountants FRN024008C

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR,
JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Note No. 9 Other non-current assets:Security Deposit

₹ in lakhs

Particulars	31st March 2023	As at 31st March 2022
Security for Electricity	0.49	0.49
Security for Rent	0.80	0.80
Total	**1.29**	**1.29**

Note No. 24 Earning Per Share

₹ in lakhs

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2023	31st March 2022	31st March 2023	31st March 2022
Basic				
Profit after tax (A)	22.57	10.99	22.57	10.99
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Basic EPS (A / B)	225.75	109.89	225.75	109.89
Diluted				
Profit after tax (A)	22.57	10.99	22.57	10.99
Weighted average number of shares outstanding	10,000	10,000	10,000	10,000
Adjustments:				
Warrants, options and rights				
Convertible Debts				
Convertible preference shares				
Employee stock options				
others				
Weighted average number of shares outstanding for diluted EPS after above adjustments (B)	10,000	10,000	10,000	10,000
Diluted EPS (A / B)	225.75	109.89	225.75	109.89
Face value per share		10.00		10.00

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

S. Mangal & Co.
FRN 024008C
Chartered Accountants

AVI CLOTHS PRIVATE LIMITED
310, NEW SPLENDOR HOME, SUSHANT CITY-I, KALWAR ROAD, JAIPUR,
JAIPUR-302012
CIN : U18100RJ2021PTC075491

(F.Y. 2022-2023)

Note number: 25 Additional Regulatory Information
(1) Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof

Current Year

Nil

Previous Year

Nil

(2) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.96	0.87	10.34	Increase in Net current Assets
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.64	1.29	-50.39	Increase in profit
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.96	0.92	4.35	Increase in profit
(e) Inventory turnover ratio	Turnover	Average Inventory	10.57	3.35	215.52	Increase in turnover
(f)Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	38.04	35.27	7.85	Increase in receivables
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	6.48	3.32	95.18	Increase in payables
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-236.05	-19.02	1141.06	Decrease in average working capital
(i) Net profit ratio	Net Profit	Net Sales	0.02	0.03	-33.33	Increase in turnover
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.52	0.48	8.33	Increase in profit
(k) Return on investment			0.00		0.00	

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

S. Mangal & Co.
FRN024008C
Chartered Accountants

M/S. AVI CLOTHS PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 26

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

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

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

There are no any depreciation charged on the assets as company not having any depreciable assets yet.

6. 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.

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

S. Man... Chartered Accountants FRN 04008C

7. Inventories :-

Inventories are valued as under:-

1. Inventories value	:	Lower of cost(FIFO/specific cost/Weighted avg) or net realizable
2. Scrap	:	At net realizable value.

8. Borrowing cost:-

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. The amount of borrowing cost capitalized during the year is Nil.

9. Retirement Benefits:-

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

10. Taxes on Income:-

No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made due to uncertainty that sufficient taxable income against which such deferred tax assets can be realized. The impact of same has also not been determined.

11. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made **(if any)**

Contingent Liabilities is disclosed in Notes to the account for:-

(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.

2. Salaries includes directors remuneration on account of salary Rs. Nil /- (Previous Year Rs. Nil /-)

3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

S. Mangal & Co. Chartered Accountants FRN 024008C

4. Payments to Auditors:

Auditors Remuneration	2022-23	2021-22
Audit Fees	25000.00	25000.00
Consultancy Fees	25000.00	52000.00
Total	**50000.00**	**77000.00**

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

6. No provision for retirement benefits has been made, in view of accounting policy The impact of the same on Profit & Loss is not determined.

7. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
NIL		

8. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. AMIT SHARMA
2. NAMRATA SHARMA

(II) Relative of Key Management Personnel

1. Nil

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. AVI SALES
2. DAKSH ENTERPRISES

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

S. Mangal & Co. FRN024008C Chartered Accountants

Transactions with Related parties

(Figure in Lacs)

	Transactions during the year			
	Current Year		Previous year	
Particulars	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid	Nil	Nil	Nil	Nil
Received Back	Nil	Nil	Nil	Nil
Deposit Received	Nil	Nil	Nil	Nil
Deposit Repaid	Nil	Nil	Nil	Nil
Interest Received	Nil	Nil	Nil	Nil
Interest Paid	Nil	Nil	Nil	Nil
Remuneration Paid	Nil	Nil	Nil	Nil
Purchase	15.36	Nil	160.86	Nil
Sale	17.29	Nil	Nil	Nil
Other Payment	Nil	Nil	Nil	Nil
Job Charges	Nil	Nil	Nil	Nil

Outstanding Balances

	Current Year		Previous year	
Particulars	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Taken	15.50	0	15.50	Nil
Loans Repaid	Nil	Nil	Nil	Nil

9. % of imported & indigenous raw material & consumables

Particulars	Current year		Previous year	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

10. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

11. Expenditure in Foreign Currency Nil Nil

12. Earning in Foreign Exchange Nil Nil

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

For AVI CLOTHS PRIVATE LIMITED

DIRECTOR

S. Mangal & Co. Chartered Accountants FRN024008C

13. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 26

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

For S. MANGAL & CO.
Chartered Accountants

S. Mangal & Co. FRN0024008C Chartered Accountants

(Sanjay Kumar Mangal)
Proprietor
Membership No. 413221
Registration No. 0024008C

Place:- Jaipur
Date: - 05.09.2023

For M/S. AVI CLOTHS PVT LTD

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

AMIT SHARMA
Director

DIN: 09213542

For AVI CLOTHS PRIVATE LIMITED
DIRECTOR

NAMRATA SHARMA
Director

DIN: 09213563