

LLOYDS INFINITE FOUNDATION

CIN : U85300MH022NPL390238

ANNUAL REPORT

FY 2024 - 25

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Lloyds Infinite Foundation ("the Company"), which comprise the Balance sheet as at March 31 2025 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, as amended ("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, its profit for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, 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 audit opinion on the 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 Director'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.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial



performance of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Indian GAAP) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 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.

Report on Other Legal and Regulatory Requirements

1. 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 Act, we give in the "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the Order.
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, including the back up, on a daily basis, of these books of accounts, which was kept in servers physically located in India;
 - (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 Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure II" to this report;
 - (g) In our opinion, the managerial remuneration, if any, for the year ended March 31, 2025 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;



- (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, as amended 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.
 - iv.
 - a) The management has represented that, to the best of its knowledge and belief, 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, 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
 - c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v. No dividend has been declared or paid during the year by the Company.
 - vi. As per Rule 3(1) of the Companies (Accounts) Rules, 2014 with respect to audit trail and edit log, based on our examination which included test checks, the Company has used accounting software for maintaining its books of account 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 (refer Note 18 to the financial statements). Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.



ANNEXURE I TO AUDITORS' REPORT

[Referred to in above the Auditor's Report of even date to the Lloyds Infinite Foundation on the Financial Statements for the year ended 31st March 2025]

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company has no intangible assets;
(b) These Property, Plant and Equipment have been physically verified by the management at reasonable intervals, and no material discrepancies were noticed on such verification.
(c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
(d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
(e) As per the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) Physical verification of inventory has been conducted at reasonable intervals by the management and, in our opinion, the coverage and procedure of such verification by the management is appropriate; there have been no discrepancies of 10% or more in the aggregate for each class of inventory;
(b) During any point of time of the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.
- (iii) As per the information & explanation given to us, during the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, hence the clause is not applicable.
- (iv) In respect of loans, investments, guarantees, and security, if any, the provisions of sections 185 and 186 of the Companies Act have been complied with.
- (v) There are no deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder.



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- (vi) Maintenance of cost records have not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) The company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities.
- (b) There are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.
- (viii) As per the information and explanation given to us, there are no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) The company is not a declared wilful defaulter by any bank or financial institution or other lender;
- (c) As per the information & explanation given to us, the term loans were applied for the purpose for which the loans were obtained.
- (d) No funds raised on short term basis have been utilized for long term purposes.
- (e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) No moneys have been raised by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) No fraud by the company or any fraud on the company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) We have considered whistle-blower complaints, if any, received during the year by the company. There were no whistle-blower complaints received during the year.



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- (xii) The Company is not a Nidhi Company, hence the clause is not applicable.
- (xiii) All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;
- (xiv) The company does not require an internal audit system.
- (xv) The company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (xvii) The company has incurred not incurred any cash losses in the current financial year nor in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year.
- (xix) Since the Company is a non-profit organization ie Section 8 Company, the financial ratios have not been disclosed.
- (xx) Since the Company is a non-profit organization ie Section 8 Company, the requirement to report on clause 3(xx)(a) & (b) of the Order is not applicable to the Company.



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Annexure 'II' referred to in paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date

Re: Lloyds Infinite Foundation ("the Company")

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 with reference to financial statements of Lloyds Infinite Foundation ("the Company") as of March 31, 2025 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 ("ICAI"). 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 the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to this financial statement based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. 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 with reference to this financial statement 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 with reference to this financial statement and their operating effectiveness. Our audit of internal financial controls with reference to financial statement included obtaining an understanding of internal financial controls with reference to this financial statement, 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 statement, 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 with reference to this financial statement.

Meaning of Internal Financial Controls With Reference to this Financial Statements

A company's internal financial controls with reference to financial statement is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for



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external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statement 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 unauthorised 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 With Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statement, 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 with reference to financial statement to future periods are subject to the risk that the internal financial control with reference to financial statement 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, adequate internal financial controls with reference to financial statement and such internal financial controls with reference to financial statement were operating effectively as at March 31, 2025, 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 issued by the ICAI.

For and on behalf of
Arun Todarwal & Associates LLP
Chartered Accountants
ICAI Reg No: W100291

Mala Todarwal

Mala Todarwal

Partner

Membership No.: 134571

UDIN: 25134571BMITYI3391

Dated: 23rd April, 2025

Place: Mumbai



LLOYDS INFINITE FOUNDATION (Section 8 Company)

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BALANCE SHEET AS ON 31ST MARCH' 2025**(Rs. In Lacs)**

Particulars	Note No.	31st March '25 Rs.	31st March'24 Rs.
I EQUITY AND LIABILITIES			
1 Funds			
(a) Share Capital	2	1.00	1.00
(b) Reserves and Surplus	3	5,801.21	5,266.85
Non-current liabilities			
(a) Short-term borrowings	4	6,919.07	-
2 Current liabilities			
(a) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	5	5,237.87	4,804.00
(b) Other current liabilities	6	257.12	157.23
TOTAL		18,216.27	10,229.08
II ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets	7	7,801.05	2,581.58
(iii) Capital work-in-progress	8	8,619.67	5,156.49
2 Current assets			
(a) Inventories	9	96.76	154.68
(b) Cash and cash equivalents	10	159.77	-
(c) Other Current assets	11	1,539.02	2,336.31
TOTAL		18,216.27	10,229.06

Accompanying notes form part of the financial statements (Note 1 to Note 21)

In terms of our report attached**For Arun Tadarwal & Associates LLP**

Chartered Accountants

Reg: W100291

For Lloyds Infinite Foundation

CIN: U85300MH2022NPL390238


Mala Tadarwal

Partner

M.No: 134571

Date: 23th April, 2025

Place: Mumbai

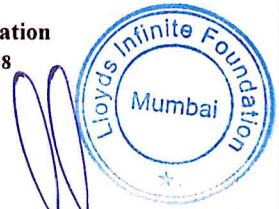

Rajesh Gupta

Director

DIN - 00028379

Date: 23th April, 2025

Place: Mumbai


Madhur Gupta

Director

DIN - 06735907

Date: 23th April, 2025


Place: Mumbai


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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH' 2025


		(Rs. In Lacs)	
Particulars	Note No.	31st March '25 Rs.	31st March '24 Rs.
Revenue			
I Donation received	12	6,872.52	6,655.25
Operational Income	13	166.10	-
Other Income	14	0.34	-
Total Income		7,038.96	6,655.25
II Expenses			
Expenses on the Objects of the Company	15	3,113.22	1,072.27
Employee benefit expense	16	1,597.43	273.23
Finance Cost	17	201.47	-
Depreciation and amortization expense	18	254.80	16.68
Other expenses	19	1,337.67	31.90
Total Expenses		6,504.59	1,394.08
III Surplus/(Deficit) for the year (II-I)		534.37	5,261.17


Accompanying notes form part of the financial statements
In terms of our report attached
For Arun Todarwal & Associates LLP
Chartered Accountants
Reg: W100291


Mala Todarwal
Partner
M.No: 134571
Date: 23th April, 2025
Place: Mumbai



For Lloyds Infinite Foundation
CIN: U85300MH2022NPL390238


Rajesh Gupta
Director
DIN - 00028379
Date: 23th April, 2025
Place: Mumbai


Madhur Gupta
Director
DIN - 06735907
Date: 23th April, 2025
Place: Mumbai

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025

Note 1

1. CORPORATE INFORMATION

The Company is a Section 8, Private Limited Company CIN: U85300MH2022NPL390238, having its Registered Office in the State of Maharashtra. The company is incorporated to open, found, establish, promote, support, run, maintain and assist Schools, Colleges, Research Centres, other educational Institutions and Organisations.

2. Basis of preparation of financial statements

2.1 Statement of Compliance

These financial statements are prepared in accordance and in compliance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.

2.2 Accounting convention

The financial statements have been prepared on historical cost basis, accrual and going concern basis. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in Companies Act, 2013. Based on the nature and the time between acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

2.3 Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Actual result could differ from these estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effect are disclosed in the notes to the financial statements.

3 Significant Accounting Policies

3.1 Taxation

Current Tax

Current tax for current and prior periods, to the extent unpaid, is recognized as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods (assessment year wise and not cumulative), the excess shall be recognized as an asset.

Since the excess tax paid may not be recovered / realized within one year from the balance sheet date, the same is presented under non-current assets.

Deferred Tax

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent period. Deferred Tax Assets are not recognized if there is probable chance that future taxable Profit will be available in near future against which they can be realized.

3.2 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Contingent Liabilities are not recognized but are disclosed in the notes based on the judgement of the management. Contingencies the likelihood of which is remote are not disclosed in the Financial Statements. Contingent Assets are not recognized until the contingency has been resolved and amounts are received or receivable.

3.3 Financial Instruments

Financial Assets and Liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial Assets and Liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and liabilities at fair value through Profit/Loss A/c) are added to or deducted from the fair value of the Financial Assets or financial Liabilities, as appropriate on initial recognition.

Financial Assets

The Company derecognizes financial assets when the contractual right to the Cash Flow from the financial assets expires, or it transfers the contractual rights to receive the cash flow from the asset, if any.

Financial liabilities

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

3.4 Equity Instruments

Equity Shares Ordinary Shares: Ordinary shares are classified as equity.

3.5 Earning Per Share

Basic earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year/period.



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NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025

3.6 Property, Plant and Equipment ("PPE")

Property, plant and equipment are carried out at cost less accumulated depreciation and impairment loss. The company reviews the fair value with sufficient frequency to ensure that the carrying amount does not differ materially from fair value. Cost excludes Input credit under GST and such other taxes which can be utilized against GST liabilities. Depreciation on assets is claimed on 'useful life method'. The useful life of assets mentioned below:

Sr.No.	Particulars	Useful Life
1	Building	Years 3-30
2	Plant & Machinery	Years 5-15
3	Computers	Years 3-13
4	Office Equipments	Years 5
5	Furniture & Fixtures	Years 10
6	Electricals	Years 5-10
7	Motor Vehicles	Years 8-15
8	Medical equipment	Years 5-13



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NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025**Note -2. SHARE CAPITAL**

Particulars	31st March 2025		31st March 2024	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 1,00,000 Equity shares of Rs.10/- each with voting rights	1,00,000	10,00,000	1,00,000	10,00,000
(b) Issued, Subscribed and Paid up 10,000 Equity shares of Rs.10 each with voting rights	1,00,000	10,00,000	1,00,000	10,00,000
	10,000	1,00,000	10,000	1,00,000
Total	10,000	1,00,000	10,000	1,00,000
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	No. of Shares	%
Lloyds Metals And Energy Limited	10,000	100%	10,000	100%
TOTAL	10,000	100%	10,000	100%
NOTE 1A. SHARES HELD BY PROMOTORS				
	31st March 2025		31st March 2024	
Promoter's Name	No. of Shares	%	No. of Shares	%
Lloyds Metals And Energy Limited	10,000	100%	10,000	100%



LLOYDS INFINITE FOUNDATION (Section 8 Company)

ADDRESS: PLOT NO. A1-2, MIDC AREA, GHUGUS, CHANDRAPUR 442505, MAHARASHTRA, TEL: +91-22 6291 8111

<https://lloydsinfinite.org> | CIN: U85300MH2022NPL390238 | lifcsr@lloyds.in**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025****Note 3 RESERVES AND SURPLUS****(Rs. In Lacs)**

Particulars	31st March '25	31st March'24
	Rs.	Rs.
Income and Expenditure:		
Statement of Income & Expenditure	5,266.84	5.67
Add: Surplus / (Deficit) for the year	534.37	5,261.18
Total	5,801.21	5,266.85

Note 4 NON CURRENT LIABILITIES

Particulars	31st March '25	31st March'24
	Rs.	Rs.
SHORT TERM BORROWINGS:		
Loan taken from Lloyds Metals and Energy Limited	6,919.07	-
Total	6,919.07	-

Note 5 TRADE PAYABLES

Particulars	31st March '25	31st March'24
	Rs.	Rs.
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,237.87	4,804.00
TOTAL	5,237.87	4,804.00

Note 6 OTHER CURRENT LIABILITIES

Particulars	31st March '25	31st March'24
	Rs.	Rs.
Statutory Dues Payable	112.74	107.12
Salary & Wages Payable	109.91	46.72
Bank overdraft	-	3.39
Provision for expenses	13.65	-
Advance School Fees	20.82	-
TOTAL	257.12	157.23



Note: 7 Tangible assets											(Rs. In Lacs)			
Particulars	Gross carrying amount				Accumulated depreciation/amortisation				Net carrying amount					
	As at 1st April, 2024	Additions	Deletions	As at 31st March 2025	As at 1st April, 2024	For the Year	On disposals	As at 31st March 2025	As at 31st March 2025	As at 31st March 2024				
Building	1,692.70	4,417.26	-	6,109.95	0.16	95.29	-	95.45	6,014.50	1,692.54				
Free / Lease Hold Land	21.09	-	-	21.09	-	-	-	-	21.09	21.09				
Plant & Machinery	557.99	341.46	-	899.45	5.49	67.14	-	72.63	826.82	552.49				
Computers	48.63	126.01	-	174.64	4.01	34.45	-	38.46	136.19	44.63				
Office Equipments	19.11	84.52	-	103.63	1.18	12.59	-	13.77	89.86	17.92				
Furniture & Fixtures	49.81	78.39	-	128.19	1.48	7.94	-	9.42	118.78	48.33				
Electricals	1.32	121.39	-	122.71	0.02	8.14	-	8.16	114.55	1.30				
Motor Vehicles	128.48	241.32	-	369.80	2.14	20.06	-	22.20	347.60	126.33				
Medical equipment	79.15	63.90	-	143.06	2.20	9.19	-	11.40	131.66	76.95				
Total - Property, Plant and Equipment	2,598.28	5,474.25	-	8,072.52	16.68	254.80	-	271.49	7,801.05	2,581.58				
Note: 8 Capital Work-In-Progress											(Rs. In Lacs)			
Particulars														
											As at 1st April, 2024	Additions	Capitalisation	As at 31st March 2025
Capital Work-In-Progress for school											5,156.49	8,937.43	5,474.25	8,619.67
Total											5,156.49	8,937.43	5,474.25	8,619.67



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NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025**Note 9 INVENTORIES****(Rs. In Lacs)**

Particulars	31st March '25	31st March'24
	Rs.	Rs.
Inventory - Spares	96.76	154.68
Total	96.76	154.68

Note 10 CASH AND CASH EQUIVALENTS

Particulars	31st March '25	31st March'24
	Rs.	Rs.
A) Cash In Hand	0.18	-
B) Bank Balance	159.59	-
Total	159.77	-

Note 11 OTHER CURRENT ASSETS

Particulars	31st March '25	31st March'24
	Rs.	Rs.
Advance to Vendors	150.79	864.43
Security Deposit	61.92	3.17
Balance Receivable from Govt. Authorities	1,326.30	1,468.71
Total	1,539.01	2,336.31



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025

Note : 12 - DONATION RECEIVED

(Rs. In Lacs)

Particulars	31st March '25	31st March'24
Rs.	Rs.	Rs.
Donation	6,872.52	6,655.25
Total	6,872.52	6,655.25

Note : 13 - OPERATIONAL INCOME

Particulars	31st March '25	31st March'24
Rs.	Rs.	Rs.
Revenue from sales of Garments	121.75	-
Revenue from School Fees	44.35	-
	-	-
Total	166.10	-

Note : 14 - OTHER INCOME

Particulars	31st March '25	31st March'24
Rs.	Rs.	Rs.
Interest Income	0.34	-
Total	0.34	-

Note 15 EXPENSES ON THE OBJECT OF THE COMPANY

Particulars	31st March '25	31st March'24
Rs.	Rs.	Rs.
Contract Labour Charges	24.85	1.73
Social Welfare Exp.	863.82	252.33
Expenditure against Object	2,224.55	818.20
Total	3,113.22	1,072.26

Note 16 EMPLOYEE BENEFIT EXPENSES

Particulars	31st March '25	31st March'24
Rs.	Rs.	Rs.
Salaries & Wages	1,471.46	259.66
Contributions to Provident and other Funds	83.77	13.46
Staff Welfare Exp	42.20	0.11
Total	1,597.43	273.23

Note 17 FINANCE COST

Particulars	31st March '25	31st March'24
Rs.	Rs.	Rs.
Interest Expenses	201.47	-
Total	201.47	-

Note 18 DEPRECIATION AND AMORTISATION EXPENSES

Particulars	31st March '25	31st March'24
Rs.	Rs.	Rs.
Depreciation and amortization expense	254.80	16.69
Total	254.80	16.69

Note 19 OTHER EXPENSES

Particulars	31st March '25	31st March'24
Rs.	Rs.	Rs.
Travelling and Conveyance	59.50	2.33
Vehicles Expenses	219.60	0.97
Rates and Taxes	4.18	0.23
Legal and Professional Fees	225.27	16.53
Printing and Stationary	9.55	0.03
Misc Expenses	819.58	11.80
Total	1,337.68	31.89



Note 20: Related party transactions under AS -18

Disclosure on Related Party Transactions as required by AS 18- Related Party Disclosures is given below:

1	A director or his relative	
a.	Madhur Rajesh Gupta	Director
	Rajesh Rajnatayan Gupta	Relative - Father
	Renu Rajesh Gupta	Relative - Mother
	Tulsi Madhur Gupta	Relative - Wife
	Priyanka Maheshwari	Relative - Sister
b.	Renu Rajesh Gupta	Director
	Rajesh Rajnatayan Gupta	Relative - Husband
	Madhur Rajesh Gupta	Relative - Son
	Priyanka Maheshwari	Relative - Daughter
	Tulsi Madhur Gupta	Relative - Son's Wife
	Harsh Maheshwari	Relative - Daughter's Husband
c.	Rajesh Rajnatayan Gupta	Director
	Renu Rajesh Gupta	Relative - Wife
	Madhur Rajesh Gupta	Relative - Son
	Priyanka Maheshwari	Relative - Daughter
	Tulsi Madhur Gupta	Relative - Son's Wife
	Harsh Maheshwari	Relative - Daughter's Husband
	Mukesh Rajnarayan Gupta	Relative - Brother
d	Kirthy Krishna	Director
	Krishna Venkata Rajeev	Relative - Husband
	Krishna Aarti Reddy	Relative - Daughter
	Sannapureddy Chandrasekhara Reddy	Relative - Father
e.	Balasubramanian Prabhakaran	Director
	Mr. Palanivelugounder Balasubramanian	Relative - Father
	Mrs. Balasubramanian Vasuki	Relative - Mother
	Mrs. Prabhakaran Kiruthika	Relative - Wife
	Mr. Prabhakaran Sooryanarayanan	Relative - Son
	Mrs. Dhanashree	Relative - Son's Wife
	Mr. Balasubramaniyan Karthikeyan	Relative - Brother



Note 20: Related party transactions under AS -18

Disclosure on Related Party Transactions as required by AS 18- Related Party Disclosures is given below:

2	A key managerial personnel or his relative	
	Nil	
3	A firm, in which a director, manager or his relative is a partner	
a	Madhur Gupta is Partner in	
	Growaxis Trading LLP	Designated Partner
	Visiofy Trading LLP	Designated Partner
	Prosperplus Trading LLP	Designated Partner
	Snowwhite Realty Developers LLP	Designated Partner
	Lloyds Metals & Minerals Trading LLP	Designated Partner
	Plutus Trade & Commodities LLP	Designated Partner
	Aeon Trading LLP	Designated Partner
b	Renu Rajesh Gupta	Director
	Nil	-
c	Rajesh Rajnarayan Gupta	Director
	Lloyds Metals & Minerals Trading LLP	Designated Partner
d	Kirthy Krishna	-
	Nil	-
e	Balasubramanian Prabhakaran	
	Streamland Estate LLP	Partner
	Thriveni Sands and Aggregate LLP	Designated Partner
	Thriveni MPN Natural Resources LLP	Designated Partner
	Akshayam Creations LLP	Partner
	Sri Navaladiyan Estates LLP	Designated Partner & Partner Relative (Wife) is Partner
	Naaval Prakar Farms LLP	Partner Relative (Wife) is Partner
	Tinseltown Gardens LLP	Partner
	Sky United LLP	Designated Partner
	Prakar Estates and Promoters LLP	Designated Partner & Partner
	Yercaud Brookland Estates LLP	Relative (Mother) is Partner
	Yercaud Brookland Orchards LLP	Relative (Mother) is Partner
	Streamland Estate LLP	Relative (Mother) is Designated Partner



Note 20: Related party transactions under AS -18

Disclosure on Related Party Transactions as required by AS 18- Related Party Disclosures is given below:

4	A private company in which a director or manager or his relative is a member or director	
a	Madhur Rajesh Gupta	
	R2TM Private Limited	Director
	Indrajit Properties Private Limited	Director
	Hemdil Estates Private Limited	Director
	Trofi Chain Factory Private Limited	Director
	BBV Forum	Relative (Father) is Director
b	Renu Rajesh Gupta	
	R2TM Private Limited	Relative (Husband and Son) are Directors
	Indrajit Properties Private Limited	Relative (Son) is Director
	Hemdil Estates Private Limited	Relative (Son) is Director
	Trofi Chain Factory Private Limited	Relative (Son) is Director
	BBV Forum	Relative (Husband) is Director
c	Rajesh Rajnarayan Gupta	Director
	R2TM Private Limited	Director
		Relative (Son) is also Director
	BBV Forum	Director
	Indrajit Properties Private Limited	Relative (Son) is Director
	Hemdil Estates Private Limited	Relative (Son) is Director
	Trofi Chain Factory Private Limited	Relative (Son) is Director
	AMVAK Private Limited	Relative (Brother) is Director
d	Kirthy Krishna	-
	Nil	-



Note 20: Related party transactions under AS -18

Disclosure on Related Party Transactions as required by AS 18- Related Party Disclosures is given below:

e	Balasubramanian Prabhakaran	
	Thriveni Earthmovers Private Limited	Managing Director & Shareholder
	Thriveni Earthmovers and Infra Private Limited	Director & Shareholder
	KJS Pellets & Power Private Limited	Director
	Geomysore Services India Pvt Ltd	Director
	Thriveni Sainik Mining Private Limited	Director
	Liberating Minds Foundation	Director & Shareholder
	Thriveni Sainik PBNW Private Limited	Director
	Lloyds Logistics Private Limited	Director
	Prakar Automotive India Private Limited	Director
	Thriveni Metals Private Limited	Director & Shareholder Relative (Son) is Director
	Sompuri Natural Resources Private Limited	Director & Shareholder
	Niladri Minerals Private Limited	Director
	Indravati Projects Private Limited	Director
	Sompuri Infrastructure Private Limited	Director
	Mahaprabhu Ventures Private Limited	Director & Shareholder
	Mandovi River Pellets Private Limited	Director
	Safe and Sound Holdings Private Limited	Director & Shareholder Relative (Father) is Director Relative (Mother) is Director
	Prakar Estates and Holdings Private Limited	Director & Shareholder Relative (Father) is Director Relative (Mother) is Director



Note 20: Related party transactions under AS -18

Disclosure on Related Party Transactions as required by AS 18- Related Party Disclosures is given below:

Greenfield Creations Private Limited	Shareholder
Greenfield Shelters Private Limited	Shareholder
Mahaprabhu Natural Resources Private Limited	Shareholder Relative (Son) is Director
Mahaprabhu Services Private Limited	Shareholder Relative (Son) is Director
Thriveni Car Company Private Limited	Relative (Father) is Director Relative (Mother) is Director
Govale Services Private Limited	Relative (Wife) is Director
Vetrivel Farms Private Limited	Relative (Wife) is Director
Mahaprabhu Projects Private Limited	Relative (Son) is Director
Thriveni Pellets Private Limited	Relative (Son) is Director
Brahmani River Pellets Private Limited	Relative (Son) is Director



Note 20: Related party transactions under AS -18

Disclosure on Related Party Transactions as required by AS 18- Related Party Disclosures is given below:

5	A public company in which a director or manager is a director or and holds along with his relatives, more than two per cent of its paid-up share capital	
a	Madhur Rajesh Gupta	
	Lloyds Infrastructure & Construction Limited	Director
	Lloyds Surya Private Limited	Director
	Lloyds Enterprises Limited	Relative (Father) is Director
	Lloyds Metals and Energy Limited	Executive Director & Shareholder Relative (Father) is Managing Director
	Lloyds Logistics Private Limited	Relative (Father) is Director
b	Renu Rajesh Gupta	
	Lloyds Infrastructure & Construction Limited	Relative (Son) is Director
	Lloyds Surya Private Limited	Relative (Husband & Son) are Directors
	Lloyds Enterprises Limited	Relative (Husband) is Director
	Lloyds Metals and Energy Limited	Relative (Husband & Son) are Directors
	Lloyds Logistics Private Limited	Relative (Husband) is Director
c	Rajesh Rajnarayan Gupta	
	Lloyds Enterprises Limited	Director
	Lloyds Logistics Private Limited	Director Relative (Brother) is also Director
	Lloyds Metals and Energy Limited	Managing Director & Shareholder Relative (Son) is also Executive Director Relative (Brother) is Non-Executive Director
	Lloyds Surya Private Limited	Director Relative (Son) is also Director
	Lloyds Infrastructure & Construction Limited	Relative (Son) is Director
	Lloyds Engineering Works Limited	Relative (Brother) is Whole Time Director



Note 20: Related party transactions under AS -18

Disclosure on Related Party Transactions as required by AS 18- Related Party Disclosures is given below:

d	Kirthy Krishna	-
	Nil	-
e	Balasubramanian Prabhakaran	
	Maa Tarani Logistics Limited	Director
	Pioneer Recreation Foundation	Relative (Father) is Director
	Lloyds Metals and Energy Limited	Managing Director
6	Any body corporate whose Board of Directors, managing director or manager is accustomed	
	Nil	
7	Any person on whose advice, directions or instructions a director or manager is accustomed	
	Nil	
8	Any body corporate which is-	
a	Lloyds Metals and Energy Limited	Holding Company



Details of transaction with and balance outstanding of Key Managerial personnel (KMP) / close Family members of Key Managerial Personnel:					
Name of the related party	Nature of transaction	Year 2024-25		Year 2023-24	
		Transaction Value	Outstanding Amount	Transaction Value	Outstanding Amount
Kirthy Krishna	Remuneration	33.21	-	33.84	-
	Dividend	0.30	-	-	-
	ESOP	8.08	-	-	-
Details of transactions with and balances outstanding of Entities Controlled / Significantly influenced by Directors / Close Family Members of Directors					
(₹ in Lakhs)					
Name of the Related Party	Nature of transaction	Year 2024-25		Year 2023-24	
		Transaction Value	Outstanding/ (Advances) Amount	Transaction Value	Outstanding/ (Advances) Amount
Thrive Earthmovers Private Limited	Business Support services	1,870.93	278.04	840.11	715.05
Lloyds Engineering & Works Ltd (Formerly known as Lloyds Steels)	Capex Procurement	2,650.10	3,433.06	2,949.38	3,480.26
Lloyds Infrastructure and Construction Limited	Construction Services	1,157.72	1,201.26	-	-
Lloyds Metal & Energy Ltd	Donation	6,872.52	-	6,655.25	-
	Loan	6,919.07	6,971.00	-	-
	Interest on loan	181.27	-	-	-
	Sale of Garment	36.46	-16.00	-	-
Thrive Apparels And Textiles Private Limited	Manpower Services	4.81	-	-	-



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025

NOTE - 21 ACCOMPANING NOTES TO FINANCIAL STATEMENT

1) Earning Per Share (i.e. Basic EPS)

Particulars	31st March 2025	31st March 2024
Number of Equity Share at the end of the year	10,000	10,000
Weighted Average Number of Equity Shares Outstanding during the year (A)	10,000	10,000
Face Value of Equity Share each	10	10
Profit After Tax available for Equity Shareholders (B)	534	5,261
Basic Earning Per Share (B/A)	0.05	0.53

2) Payment made to Auditor

Particulars	(Rs. In Lacs)	
	31st March 2025	31st March 2024
Statutory Audit	0.75	0.75
Tax Audit	0.50	0.50
Total	1.25	1.25

3) The Balance Sheet has been made in Compliance with the Companies (Indian Accounting Standards) Rules 2015.

4) GST liabilities for the year has been taken as per books of accounts. Change in liability, if any, after audit under the provisions of GST Laws shall be accounted for in the year in which the audit is completed. In the opinion of the management/assessee there will be no significant change in the liability and will not impact significantly the profitability or the financial position of the company/assessee.

5) On the basis of replies received by the Company in response to enquiries made, there are no dues payable more than 45 days as at the year end to Micro, Small and Medium Enterprises nor are there other particulars that are required to be disclosed under the Companies Act, 2013 or the Micro, Small and Medium Enterprises Development Act, 2006.

6) The Company does not have any Benami property, where any proceeding has been initiated or pending against company for holding any Benami property.

7) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

8) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

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

10) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the

11) 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 Group 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.



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2025

- 12) The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year 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).
- 13) The Company has not been sanctioned working capital limits during the year from bank or financial institutions on the basis of security of current assets of the company.
- 14) Corporate Social Responsibility (CSR) is not applicable to the Company as per Section 135 of the Companies Act, 2013
- 15) The Company does not have any transaction with companies struck off.
- 16) There are no significant subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.
- 17) Previous year figures have been regrouped and recast wherever necessary to confirm to the classification of the current year as per Schedule III.
- 18) The Company has used accounting software for maintaining its books of account 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, there are no instances of audit trail features being tampered with. Additionally, the audit trail has been preserved as per the statutory requirements for record retention.

In terms of our report attached
For Arun Tadarwal & Associates LLP
Chartered Accountants
Reg: W100291

Mala Tadarwal
Mala Tadarwal
Partner
M.No: 134571
Date: 23th April, 2025
Place: Mumbai



For Lloyds Infinite Foundation
CIN: U85300MH2022NPL390238

Rajesh Gupta
Rajesh Gupta
Director

DIN - 00028379
Date: 23th April, 2025
Place: Mumbai



Madhur Gupta
Madhur Gupta
Director

DIN - 06735907
Date: 23th April, 2025
Place: Mumbai