

WHITE KNITWEARS PRIVATE LIMITED
Company Identification Number: U18101MH2005PTC157994
Balance Sheet as at 31st March, 2026

(Amount Rs. in lakhs)

Particulars	Note No	As At 31st March 2026 Audited	As At 31st March 2025 Audited
ASSETS			
1) Non-Current Assets			
Property, Plant and Equipment	2.1	0.36	0.36
Financial Assets			
i) Investments	2.2	0.10	0.10
ii) Other Financial Assets	2.3	13.74	13.74
Other Non-Current Assets		-	-
		14.20	14.20
2) Current Assets			
Financial Assets			
i) Investments		-	-
ii) Cash & Cash Equivalents	2.4	1.43	3.28
iii) Other Financial Assets		-	-
Other Current Assets	2.5	556.78	556.78
		558.21	560.06
TOTAL ASSETS		572.41	574.26
EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital	2.6	99.00	99.00
b) Other Equity	2.7	(1,225.23)	(1,137.55)
		(1,126.23)	(1,038.55)
Liabilities			
1) Non-Current Liabilities			
Financial Liabilities			
Borrowings	2.8	665.00	635.00
Deferred Tax Liability		-	-
Other non - current liabilities	2.9	1,031.40	975.15
		1,696.40	1,610.15
2) Current Liabilities			
Financial Liabilities			
Trade Payables			
Due to Micro and Small Enterprises		-	-
Other Current Liabilities	2.10	2.24	2.66
		2.24	2.66
TOTAL EQUITY AND LIABILITIES		572.41	574.26

As per our audit report of even date
For and on behalf of
Jain & Trivedi
Chartered Accountants
Registration No. : 113496W

Satish Trivedi
Satish Trivedi
Partner
Membership No. : 38317
Place: Mumbai
Date: **30 APR 2026**



For and on behalf of the Board of Directors

Kewalchand P. Jain
Kewalchand P. Jain
Director
DIN:0029730

Hiralal P. Jain
Hiralal P. Jain
Director
DIN:00949204

Mahendra Sundesha
Mahendra Sundesha
Director
DIN:01532570
Place: Mumbai
Date: **30 APR 2026**

WHITE KNITWEARS PRIVATE LIMITED Company Identification Number: U18101MH2005PTC157994 Statement of Profit and Loss for the period ended 31st March,2026 (Amount Rs. in lakhs)			
Particulars	Note No	For the Period Ended 31st Mar 2026	For the year Ended 31st March 2025
INCOME			
Revenue from operations		-	-
Other Income		-	-
		-	-
EXPENDITURE			
Employee benefit expense	2.11	-	0.22
Finance costs	2.12	56.25	56.25
Administrative Expenses	2.13	31.42	9.71
		87.68	66.18
Profit before tax		(87.68)	(66.18)
Tax Expense			
Current tax		-	-
Deferred tax		-	-
Short/(Excess) provision of tax		-	-
Profit/(Loss) for the year		(87.68)	(66.18)
Other Comprehensive Income			-
Total Comprehensive Income for the year		(87.68)	(66.18)
Earning per equity share of Rs. 10 each			
Basic		(8.86)	(6.69)
Diluted		(8.86)	(6.69)

As per our audit report of even date
For and on behalf of
Jain & Trivedi
Chartered Accountants
Registration No. : 113496W

Satish Trivedi

Satish Trivedi
Partner
Membership No. : 38317

Place: Mumbai
Date: **30 APR 2026**



For and on behalf of the Board of Directors

1/- 1/- 1/- 1/- 1/-

Hiralal P. Jain

Kewalchand P. Jain
Director
DIN:0029730

Hiralal P. Jain
Director
DIN:00949204

Mahendra Sundesha

Mahendra Sundesha
Director
DIN:01532570

Place: Mumbai
Date: **30 APR 2026**

WHITE KNITWEARS PRIVATE LIMITED
Company Identification Number: U18101MH2005PTC157994
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st March 2026

Particulars	For the Period Ended 31st March, 2026 (Amount Rs. in lakhs)		For the Period Ended 31st March, 2025 (Amount Rs. in lakhs)	
	Audited		Audited	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Taxes as per Statement of Profit and Loss		(87.68)		(75.60)
Adjustments for:				
Depreciation/ Amortization	-		-	
(Gain)/Loss on Redemption of units of Mutual Fund (Net)	-		(0.49)	
		-		(0.49)
Trade Receivable and Other Assets	-	(87.68)		(76.09)
Trade Payables, Liabilities and Provisions	55.83		55.20	
		55.83		55.20
Net Cash Inflow from Operating Activities		(31.85)		(20.89)
Less: Income Tax paid (Net of Refund)		-		-
Net Cash Inflow/(outflow) from Operating Activities		(31.85)		(20.89)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Redemption of Investments- (net of taxes)		-		17.54
Net Cash inflow/(Outflow) from Investing Activities		-		17.54
C. CASH FLOW FROM FINANCING ACTIVITIES				
Loan from Directors		30.00		-
Net Cash Inflow/(Outflow) from Financing Activities		30.00		-
Net Increase/ (Decrease) in Cash & Cash Equivalents		(1.85)		(3.35)
CASH AND CASH EQUIVALENTS - OPENING		3.28		6.01
		1.43		2.65
Effect of Exchange(Gain)/Loss on Cash and Cash Equivalents		-		-
CASH AND CASH EQUIVALENTS - CLOSING		1.43		3.28

As per our audit report of even date

For and on behalf of

Jain & Trivedi

Chartered Accountants

Registration No. : 113496W

Satish Trivedi



Satish Trivedi

Partner

Membership No. : 38317

Place: Mumbai

Date:

30 APR 2026

For and on behalf of the Board of Directors

15-11-2025

Kewalchand P. Jain

Director

DIN:0029730

Mahendra Sundesha

Mahendra Sundesha

Director

DIN:01532570

Place: Mumbai

Date:

30 APR 2026

Hiralal P. Jain

Hiralal P. Jain

Director

DIN:00949204

WHITE KNITWEARS PRIVATE LIMITED

Company Identification Number: U18101MH2005PTC157994

Notes forming part of the Financial Statements for the period ended 31st March 2026

(Amount Rs. in lakhs)

Note No	Notes	31st Mar 2026	31st Mar 2025
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2.2	Non-Current Investments	31st Mar 2026	31st Mar 2025
	Investments in Government and Trust securities	0.10	0.10
	Total	0.10	0.10

2.3	Other Non-Current Financial Assets	31st Mar 2026	31st Mar 2025
	Security Deposit	13.49	13.49
	Other Advances	0.25	0.25
	Total	13.74	13.74

2.4	Cash and cash equivalents	31st Mar 2026	31st Mar 2025
	Balances with banks		
	In Current Account	1.29	3.14
	Cash on hand	0.14	0.14
	Total	1.43	3.28

2.5	Other Current Assets	31st Mar 2026	31st Mar 2025
	Assets held for sale	551.80	551.80
	Advance given to suppliers	-	-
	VAT Refundable	4.45	4.45
	Duty Drawback Receivable (09-10)	0.47	0.47
	Accrued Interest on NSC	0.06	0.06
	Total	556.78	556.78

2.6	Equity Share Capital	31st Mar 2026	31st Mar 2025
	Authorised Share capital		
	10,00,000 (P.Y. 10,00,000) Equity shares of Rs.10/- each	100.00	100.00
		100.00	100.00
	Issued, subscribed & fully paid up equity share capital		
	990,000 (P.Y. 990,000) Equity shares of Rs.10/- each, fully paid up	99.00	99.00
	Total	99.00	99.00

a) Reconciliation of the Equity shares outstanding at the beginning

Equity Shares	31st Mar 2026		31st Mar 2025	
	No. of shares	Face value of Shares	No. of shares	Face value of Shares
Shares outstanding at the beginning of the year	9.90	99.00	9.90	99.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	9.90	99.00	9.90	99.00

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

Name of Shareholder	31st Mar 2026		31st Mar 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Hiralal Jain	1,65,000	16.66	1,65,000	16.66
Javerilal Mehta	1,65,000	16.66	1,65,000	16.66
Meena Sundesha	3,30,000	33.33	3,30,000	33.33
Kewal Kiran Clothing Ltd	3,30,000	33.33	3,30,000	33.33



WHITE KNITWEARS PRIVATE LIMITED

Company Identification Number: U18101MH2005PTC157994

Notes forming part of the Financial Statements for the period ended 31st March 2026

(Amount Rs. in lakhs)

c) Shares held by promoters at the end of the year ending 31st March 2026

Sr. No.	Promoter Name	No. of Shares	% of total shares
1	Hiralal Jain	1,65,000	16.67
2	Javerilal Mehta	1,65,000	16.67
3	Meena Sundesha	3,30,000	33.33
4	Kewal Kiran Clothing Ltd	3,30,000	33.33
	Total	9,90,000	100.00

Shares held by promoters at the end of the year ending 31st March 2025

Sr. No.	Promoter Name	No. of Shares	% of total shares
1	Hiralal Jain	1,65,000	16.67
2	Javerilal Mehta	1,65,000	16.67
3	Meena Sundesha	3,30,000	33.33
4	Kewal Kiran Clothing Ltd	3,30,000	33.33
	Total	9,90,000	100.00

2.7	Other Equity	31st Mar 2026		31st Mar 2025	
	Balance in Statement of Profit and Loss				
	Opening balance	(1,137.55)		(1,071.37)	
	Add: Net profit transferred from Statement of Profit and Loss	(87.68)		(66.18)	
	Less:- Transferred to General Reserve	-	(1,225.23)	-	(1,137.55)
	Total		(1,225.23)		(1,137.55)

2.8	Non Current Borrowings	31st Mar 2026	31st Mar 2025
	Preference Shares		
	62,50,000 (P.Y 62,50,000) 9% Redeemable Cumulative Preference Shares of Rs. 10/- each	625.00	625.00
	Unsecured Loan from Directors	40.00	10.00
	Total	665.00	635.00

2.9	Other Non - Current Liabilities	31st Mar 2026	31st Mar 2025
	Interest Accrued on Borrowings-Preference Shares	1,031.40	975.15
	Total	1,031.40	975.15

2.10	Other Current Liabilities	31st Mar 2026	31st Mar 2025
	Provision for expenses	0.80	0.74
	Provision for Income Tax	0.65	0.65
	Sundry Expenses	0.73	0.68
	Rent Payable	-	0.50
	TDS payable	0.07	0.10
	Total	2.24	2.66



WHITE KNITWEARS PRIVATE LIMITED			
Company Identification Number: U18101MH2005PTC157994			
Notes forming part of the Financial Statements for the period ended 31st March, 2026			
(Amount Rs. in lakhs)			
Note No	Notes	For the Period Ended 31st Mar 2026	For the Period Ended 31st Mar 2025
2.11	Employee Benefits Expenses	31st Mar 2026	31st Mar 2025
	Salaries and wages	-	0.22
	Total	-	0.22
2.12	Finance Costs	31st Mar 2026	31st Mar 2025
	Dividend on Preference Shares (Ind As)	56.25	56.25
	Bank Charges	0.00	0.00
	Total	56.25	56.25
2.13	Administrative Expenses	31st Mar 2026	31st Mar 2025
	Audit Fees	0.67	0.65
	Repairs & Maintenance	9.00	0.27
	Professional Charges	0.65	0.81
	Electrical Expenses	0.59	0.48
	GIDC Charges	17.51	5.00
	Water Charges	0.48	0.36
	General & Misc Expenses	1.65	1.60
	ROC Fees	0.02	0.02
	Interest on Delay TDS	0.00	-
	Rent Paid	0.85	0.50
	Profession Tax	-	0.03
	Total	31.42	9.71



WHITE KNITWEARS PRIVATE LIMITED
Note -2.1 Property, Plant and Equipment
Tangible Assets

(Amount is in Rs. Lakhs)											
Sr. No.	Description	GROSS BLOCK			DEPRECIATION					NET BLOCK	
		As at 1st April 2025	Additions	Deduction	As at 31st March 2026	As at 1st April 2025	Adjusted in Retained Earnings	For the Year	Acc. Dep on FA Sold / Discarded	As at 31st March 2026	As at 31st March 2025
1	Computer & Software	6.62	-	-	6.62	6.29	-	-		0.33	0.33
2	Vehicle	0.57	-	-	0.57	0.540	-	-		0.03	0.03
	Total	7.19	-	-	7.19	6.83	-	-		0.36	0.36

