

Arvind Technical Products Private Limited
Balance Sheet as at March 31, 2023

(in '00)

Particulars	As at March 31, 2023
ASSETS	
I. Current assets	
(a) Financial assets	
(i) Cash and cash equivalents	701.83
Total current assets	701.83
Total Assets	701.83
EQUITY AND LIABILITIES	
Equity	
Equity share capital	1,000.00
Other equity	(298.17)
Total equity	701.83
LIABILITIES	
I. Current liabilities	
(a) Financial liabilities	
(i) Trade payables	
a) Total outstanding dues of micro enterprises and small enterprises	-
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-
(b) Other Current Liabilities	-
Total current liabilities	-
Total Equity and Liabilities	701.83

Arvind Technical Products Private Limited
Statement of Profit and Loss for the year ended March 31, 2023

(in '00)

Particulars	Year ended March 31, 2023
I. Income	
Total income (I)	-
II. Expenses	
Other expenses	298.17
Total expenses (II)	298.17
III. Profit/(Loss) before exceptional items and tax (I-II)	(298.17)
IV. Exceptional items	-
V. Profit/(Loss) before tax (III-IV)	(298.17)
VI. Tax expense	-
VII. Profit/(Loss) for the year (V-VI)	(298.17)
Other comprehensive income	-
VIII. Total other comprehensive income/(loss) for the year, net of tax	-
IX. Total comprehensive income/(loss) for the year, net of tax (VII+VIII)	(298.17)
X. Earning per equity share	
Basic - Rs.	(2.98)
Diluted - Rs.	(2.98)

Arvind Technical Products Private Limited
Statement of Changes in Equity

(in '00)

A. Equity share capital

Balance	Amount in Hundreds
	Note 6
As at April 1, 2022	1,000.00
Issue of Equity Share capital	-
As at March 31, 2023	1,000.00

B. Other equity

Attributable to the equity holders of the parent

Particulars	Amount in Hundreds	
	Reserves and Surplus	
	Retained Earnings	Total Equity
	Note 7	
Balance as at April 1, 2021	-	-
Profit/(Loss) for the year	-	-
Other comprehensive income for the year	-	-
Total Comprehensive income for the year	-	-
Balance as at March 31, 2022	-	-
Balance as at April 1, 2022	-	-
Profit/(Loss) for the year	(298.17)	(298.17)
Other comprehensive income for the year	-	-
Total Comprehensive income for the year	(298.17)	(298.17)
Balance as at March 31, 2023	(298.17)	(298.17)

Arvind Technical Products Private Limited
Notes to Financial Statements

(in '00)

Note 5 : Financial assets

5 (a) Cash and cash equivalent

Particulars	As at March 31, 2023
Balance with Bank Current account	701.83
Total cash and cash equivalents	701.83

5 (b) : Financial Assets by category

Particulars	FVOCI
March 31, 2023	
Cash & Bank balance	-
Total Financial Assets	-
March 31, 2022	
Cash & Bank balance	-
Total Financial Assets	-

For Financial instruments risk management objectives and policies, refer Note 15.
Fair value disclosure for financial assets and liabilities are in Note 14.

Note 6 : Equity share capital

Particulars	As at March 31, 2023		As at March 31, 2022	
	No. of shares	Amount in Hundreds	No. of shares	Amount in Hundreds
Authorised share capital				
Equity shares of Rs.10 each (March 31, 2021: Rs.10 each)	1,00,000	10,000.00	1,00,000	10,000.00
Issued and subscribed share capital				
Equity shares of Rs.10 each (March 31, 2021: Rs.10 each)	10,000	1,000.00	10,000	1,000.00
Subscribed and fully paid up				
Equity shares of Rs.10 each (March 31, 2021: Rs.10 each)	10,000	1,000.00	10,000	1,000.00
Total	10,000	1,000.00	10,000	1,000.00

6.1. Reconciliation of shares outstanding at the beginning and at the end of the Reporting period

Particulars	As at March 31, 2023		As at March 31, 2022	
	No. of shares	Amount in Hundreds	No. of shares	Amount in Hundreds
At the beginning of the period	10,000	1,000.00	10,000	1,000.00
Add: Issue of Share Capital	-	-	-	-
Outstanding at the end of the period	10,000	1,000.00	10,000	1,000.00

6.2. Terms/Rights attached to the equity shares

The Company has one class of shares referred to as equity shares having a par value of Rs. 10 each. Each shareholder is entitled to one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets after distribution of all preferential amounts, in proportion to their shareholding.

6.3. Shares Held by Holding Company

Particulars	As at March 31, 2023		As at March 31, 2022	
	No. of shares	Amount in Hundreds	No. of shares	Amount in Hundreds
Arvind Limited	10,000	1,000.00	10,000	1,000.00

6.4. Number of Shares held by each shareholder holding more than 5% Shares in the company

Name of the Shareholder	As at March 31, 2023		As at March 31, 2022	
	No. of shares	% of shareholding	No. of shares	% of shareholding
Arvind Limited	10,000	100.00%	10,000	100.00%

6.5. Shareholding of Promoters

Promoter Name	% of shareholding			% of shareholding		
	No. Shares	% of total shares	% change during the year	No. Shares	% of total shares	% change during the year
Arvind Limited	10,000	100.00%	0.00%	10,000	100.00%	0.00%

6.6. Objective, policy and procedure of capital management, refer Note 16.

Arvind Technical Products Private Limited
Notes to Financial Statements (in '00)

Note 7 : Other Equity

Particulars	Amount in Hundreds	
	As at March 31, 2023	As at March 31, 2022
Note 7.1 Reserves & Surplus		
Surplus in statement of profit and loss		
Balance as per last financial statements		
Add: Profit / (Loss) for the year	(298.17)	
Add / (Less): OCI for the year		
Balance at the end of the year	(298.17)	
Total reserves & surplus	(298.17)	
Total Other equity		

Note 8 : Financial liabilities

8 (a) Trade payable

Particulars	Amount in Hundreds	
	As at March 31, 2023	As at March 31, 2022
Current		
Other Trade Payables (Refer Note below)		
-Total outstanding dues of micro enterprises and small enterprises		
-Total outstanding dues other than micro enterprises and small enterprises		
Total		

- a Other trade payables are not-interest bearing and are normally settled on 30-90 days terms.
- b The Company does not have any dues to suppliers registered under the Micro, Small and Medium Enterprise Development (MSMED) Act, 2006 and hence disclosures as required under Section 22 of The Micro, Small and Medium Enterprise Development (MSMED) Act, 2006 regarding:
- Principal amount and the interest due thereon remaining unpaid to any suppliers as at the end of accounting year;
 - Interest paid during the year;
 - Amount of payment made to the supplier beyond the appointed day during accounting year;
 - Interest due and payable for the period of delay in making payment;
 - Interest accrued and unpaid at the end of the accounting year; and
 - Further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise.
- is not required.

Trade Payables ageing schedule:
March 31, 2023

Particulars	Not due	Outstanding for following periods from due date of				Amount in
		Less than 1	1-2 years	2-3 years	More than 3	Hundreds
		year			years	Total
MSME	-	-	-	-	-	-
Others	-	-	-	-	-	-
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
Unbilled dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

March 31, 2022

Particulars	Not due	Outstanding for following periods from due date of				Amount in
		Less than 1	1-2 years	2-3 years	More than 3	Hundreds
		year			years	Total
MSME	-	-	-	-	-	-
Others	-	-	-	-	-	-
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-
Unbilled dues	-	-	-	-	-	-
Total	-	-	-	-	-	-

8(b) : Financial Liabilities by category

Particulars	Amount in Hundreds	
	FVOCI	Amortised Cost
March 31, 2023		
Trade payables	-	-
Total Financial liabilities	-	-
March 31, 2022		
Trade payables	-	-
Total Financial liabilities	-	-

For Financial instruments risk management objectives and policies, refer Note 15.
Fair value disclosure for financial assets and liabilities are in Note 14.

Arvind Technical Products Private Limited
Notes to Financial Statements

(in '00)

Note 9 : Other expenses

Particulars	Year Ended March 31, 2023
Legal and Professional Charges	115.05
Auditor's Remuneration (Refer Note a below)	
Bank Charges	183.12
Total	298.17

a. Break up of Auditor's Remuneration

Particulars	Year Ended March 31, 2023
Payment to Auditors as :	
Auditors	
Other Matters	
Total	

Note 10 : Contingent liabilities

Particulars	As at March 31, 2023
Contingent liabilities not provided for	-

Note 11 : Capital commitment and other commitments

Particulars	As at March 31, 2023
Capital commitments	
Estimated amount of Contracts remaining to be executed on capital account and not provided for	-
Other commitments	-

Note 13 : Earning per share

Particulars	Year Ended March 31, 2023
Earning per share (Basic and Diluted)	
Profit/(Loss) attributable to ordinary equity holders	(298.17)
Total no. of equity shares at the end of the year (In Nos.)	10,000
Weighted average number of equity shares	
For basic EPS (In Nos.)	10,000
For diluted EPS (In Nos.)	10,000
Nominal value of equity shares - In Rs.	10
Basic earning per share - In Rs.	(2.98)
Diluted earning per share - In Rs.	(2.98)
Weighted average number of equity shares	
(In Nos.)	
Weighted average number of equity shares for basic EPS	10,000
Effect of dilution	-
Weighted average number of equity shares adjusted for the effect of dilution	10,000