

Kitex Apparel Parks Limited
Balance Sheet as at March 31, 2023
 (All amounts are stated in lakhs unless stated otherwise)

SI No.	Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	2.1	3,774.70	-
	(b) Capital work-in-progress	2.2	27,178.66	-
	(c) Financial assets			-
	Other Financial assets	3	639.83	-
	(d) Other non-current assets	4	9,890.22	7,414.96
	Total Non-current assets		41,483.41	7,414.96
2	Current assets			
	(a) Financial assets			
	(i) Cash and cash equivalents	5	332.58	160.54
	(i) Bank balances other than (i) above		1,400.00	-
	(b) Other Current Asset	7	307.47	8.94
	Total current assets		2,040.05	169.48
	TOTAL ASSETS		43,523.46	7,584.44
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	8	38,775.00	-
	(b) Other equity	9	(511.01)	7,581.02
	Total Equity		38,263.99	7,581.02
	Liabilities			
2	Non-current liabilities			
	(i) Other non current liabilities	10	5,148.48	-
	Total Non-current liabilities		5,148.48	-
3	Current liabilities			
	(a) Financial liabilities			
	(i) Trade Payable			
	- Total outstanding dues to Micro and Small Enterprises			
	- Total outstanding dues to creditors other than Micro and	11	16.58	0.78
	(ii) Other financial liabilities	12	72.70	-
	(b) Other current liabilities	13	21.71	2.64
	Total Current liabilities		110.99	3.42
	TOTAL EQUITY AND LIABILITIES		43,523.46	7,584.44
	Significant accounting policies	1-1.13		
	The accompanying notes are an integral part of these financial statements			

As per our separate report of even date attached

For M S K A & Associates

Chartered Accountants

Firm Registration No. 105047W

Geetha Jayakumar

Geetha Jayakumar

Partner

Membership No. 029409



Place : Kizhakkambalam

Date: May 30, 2023

For and on behalf of the Board of Directors of

Kitex Apparel Parks Limited

CIN: U18100TG2021PLC157154

Sabu M Jacob

Sabu M Jacob

Director

DIN:00046016

Boby Michael

Boby Michael

Chief Financial Officer

Place : Kizhakkambalam

Date: May 30, 2023

Sindhu Chandrasekhar

Sindhu Chandrasekhar

Director

DIN: 05434415

CS Mitthun B Shenoy

CS Mitthun B Shenoy

Company Secretary

ICSI M.no : FCS 10527



Kitex Apparel Parks Limited
Statement of Profit and Loss for the year ended March 31, 2023
(All amounts are stated in lakhs unless stated otherwise)

SI No.	Particulars	Note No.	For the year ended March 31, 2023	For the period November 18, 2021 to March 31, 2022
I	Income			
	(a) Other income	14	103.61	-
	Total Income		103.61	-
II	Expenses			
	(a) Other expenses	15	307.68	306.93
	Total Expenses		307.68	306.93
III	Loss before tax (I - II)		(204.07)	(306.93)
IV	Tax expense			
	(a) Current tax		-	-
	(b) Deferred tax		-	-
	Total tax expense		-	-
V	Loss for the year (III -IV)		(204.07)	(306.93)
VI	Other comprehensive income		-	-
VII	Total comprehensive income for the year (V+VI)		(204.07)	(306.93)
VIII	Loss per equity share (Face value of Rs. 10 each)			
	Basic and Diluted earnings /(loss) per share (INR)	16	(0.17)	-
	Significant accounting policies	1-1.13		
	The accompanying notes are an integral part of these financial statements			

As per our separate report of even date attached
For M S K A & Associates
Chartered Accountants
Firm Registration No. 105047W

Geetha Jeyakumar
Geetha Jeyakumar
Partner
Membership No.029409



For and on behalf of the Board of Directors of
Kitex Apparel Parks Limited
CIN: U18100TG2021PLC157154

Sabu M Jacob
Sabu M Jacob
Director
DIN:00046016

Sindhu Chandrasekhar
Sindhu Chandrasekhar
Director
DIN: 06434415

Boby Michael
Boby Michael
Chief Financial Officer

CS Mahan B Shenoy
CS Mahan B Shenoy
Company Secretary
ICSI M.no .FCS 10527

Place : Kizhakkambalam
Date: May 30, 2023

Place : Kizhakkambalam
Date: May 30, 2023



Kitex Apparel Parks Limited
Statement of Cash Flow for the year ended March 31, 2023
 (All amounts are stated in lakhs unless stated otherwise)

SI No.	Particulars	For the year ended March 31, 2023	For the period November 18, 2021 to March 31, 2022
A	Cash Flows from Operating Activities		
	Loss before tax	(204.07)	(306.93)
	Adjustments for:		
	Preliminary expenses written off	-	-
	Operating loss before working capital changes	(204.07)	(306.93)
	Adjustments for:		
	Trade, other payables and provisions	107.58	3.42
	(Increase)/ Decrease in trade and other receivables	(298.54)	(8.93)
	Cash used in operating activities (A)	(395.03)	(312.44)
B	Cash Flows from Investing Activities		
	Purchase of property, plant and equipment	(28,280.14)	(7,414.97)
	Bank balances not considered as Cash and cash equivalents	(1,400.00)	-
	Other Advance	(639.83)	-
	Cash generated from investing activities (B)	(30,319.97)	(7,414.97)
C	Cash Flow from Financing Activities		
	Share application money/ pending allotment from Promoter Company	30,887.04	7,887.96
	Cash generated from financing activities (C)	30,887.04	7,887.96
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	172.04	160.54
	Cash and cash equivalents at the beginning of the year	160.54	-
	Cash and cash equivalents at the end of the year	332.58	160.54
	Net increase in cash and cash equivalents	172.04	160.54

Significant accounting policies

1-1.13

The accompanying notes are an integral part of these financial statements

Note:

a) The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Ind AS 7 - Statement of Cash Flows.

As per our separate report of even date attached

For M S K A & Associates

Chartered Accountants

Firm Registration No. 105047W

Geetha Jeyakumar

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Company Secretary

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Kitex Apparel Parks Limited

Statement of Changes in Equity for the year ended March 31, 2023

(All amounts are stated in lakhs unless stated otherwise)

A Equity Share Capital

Particulars	As at March 31, 2023	As at March 31, 2022
Balance at the beginning of the reporting year	7,887.96	-
Changes in equity share capital during the year	38,775.00	-
Share application money/ pending allotment	(7,887.96)	7,887.96
Balance at the end of the reporting year	38,775.00	7,887.96

B Other Equity

Particulars	Reserves and surplus	
	Retained earnings	Others
Balance as at November 18, 2021	-	-
Loss for the period	(306.93)	-
Balance as at March 31, 2022	(306.93)	-
Balance as at April 01, 2022	(306.93)	-
Loss for the year	(204.07)	-
Balance as at March 31, 2023	(511.00)	-

Significant accounting policies

1-1.13

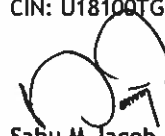
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As per our separate report of even date attached
For M S K A & Associates
Chartered Accountants
Firm Registration No. 105047W


Geetha Jeyakumar
Partner
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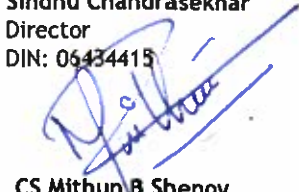


For and on behalf of the Board of Directors of
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