

ELGI GULF FZE			
Standalone financial statements as at and for the year ended March 31, 2020			
<i>(All amounts are in INR unless otherwise stated)</i>			
Standalone balance sheet as at March 31, 2020			
Particulars	Notes	March 31, 2020	March 31, 2019
ASSETS			
Non-current assets			
Property, plant and equipment	3(a)	2,222,355	898,904
Right of use assets	3(a)	96,698,717	
Capital work-in-progress	3(a)		
Investment properties	4		
Goodwill	5		
Other intangible assets	5		
Intangible assets under development	5 (i)		
Financial assets			
(i) Investments	6		
(ii) Loans	7		
(iii) Other financial assets	8		7,162,542
Current tax assets (net)	9		
Other non-current assets	10		
Total non-current assets		98,921,072	8,061,447
Current Assets			
Inventories	11	96,456,334	
Financial assets			
(i) Trade receivables	12	95,715,172	93,164,158
(ii) Cash and cash equivalents	13	24,559,129	91,420,889
(iii) Bank balances other than (ii) above	14		53,035,760
(iv) Loans	15	7,831,291	158,997,947
(v) Other financial assets	16	8,572,499	7,968,613
Other current assets	17	10,489,554	5,575,424
Total current assets		243,623,979	410,162,791
Total assets		342,545,052	418,224,237
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	18	1,777,500	1,777,500
Other equity	19	47,812,763	332,685,769
Total equity		49,590,263	334,463,269
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(i) Lease liabilities	3(b)	90,448,189	
(ii) Other financial liabilities			
Provisions	20	19,719,872	
Deferred tax liabilities (net)	21		
Total non-current liabilities		110,168,061	-
Current liabilities			
Financial liabilities			
(i) Borrowings	22		
(ii) Trade payables	23		
(a) Total outstanding dues of micro enterprises and small enterprises			
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		162,302,001	60,334,335
(iii) Lease liabilities	3(b)		
(iv) Other financial liabilities	24	15,900,778	7,848,963
Provisions	25		
Other current liabilities	26	4,583,948	14,078,338
Total current liabilities		182,786,727	83,760,968
Total liabilities		292,954,788	83,760,968
Total equity and liabilities		342,545,052	418,224,237

ELGI GULF FZE			
Standalone financial statements as at and for the year ended March 31, 2020			
<i>(All amounts are in INR unless otherwise stated)</i>			
Standalone statement of profit and loss for the year ended March 31, 2020			
Particulars	Notes	31-Mar-20	31-Mar-19
Revenue from operations	27	460,817,571	384,676,441
Other income	28		
Total Income		460,817,571	384,676,441
Expenses			
Cost of materials consumed	29	334,206,261	277,327,529
Purchases of stock-in-trade	30		
Changes in inventories of finished goods, work-in-progress and stock-in-trade	31	(3,292,176)	(10,108,100)
Excise duty expenses			-
Employee benefits expenses	32	127,945,259	89,239,450
Finance costs	33	5,549,665	-
Depreciation and amortisation expenses	34	8,274,356	1,288,995
Other expenses	35	67,703,112	37,217,446
Total expenses		540,386,477	394,965,319
Profit before exceptional items and tax		(79,568,906)	(10,288,878)
Exceptional Items	44		
Profit before tax		(79,568,906)	(10,288,878)
Income tax expense	36		
- Current tax			
- Deferred tax			
Profit for the year		(79,568,906)	(10,288,878)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Changes in Foreign Currency Translation Reserve	19 (h)	11,007,149	19,834,087
Remeasurement of post-employment benefit obligations	19 (f)		
Income tax relating to these items	19 (f)		
Other comprehensive income for the year, net of tax		11,007,149	19,834,087
Total comprehensive income for the year		(68,561,757)	9,545,209