

ELGI COMPRESSORES DO BRASIL IMPORTADORA E EXPORTADORA LTDA.

Balance Sheet as at 31.03.2020

[Values in INR]

Particulars	Note	March 31,2020	March 31,2019
Non Current Assets			
Property, Plant and Equipment	3	1,588,343	2,745,705
Capital work-in-progress	3	-	-
Investment Property	4	-	-
Goodwill	5	-	-
Other Intangible assets	5	221,212	788,278
Intangible assets under development		-	-
Financial Assets			
(i) Investments	6	-	-
(ii) Loans	7	-	-
(iii) Other Financial Asset	8	-	-
Deferred tax assets (net)	9	-	-
Other non-current assets	10	-	-
Total Non Current Assets		1,809,555	3,533,983
(2) Current Assets			
Inventories	11	68,723,476	69,250,970
Financial Assets			
(i) Investments	12	-	-
(ii) Trade Receivables	13	77,910,155	81,150,939
(iii) Cash and Cash equivalents	14	13,396,208	14,410,663
(iii) Bank balances other than above			
(iv) Loans	15	211,891	220,123
(v) Other Financial Assets	16	-	-
Current tax assets	17a	1,083,117	1,523,212
Other Current Assets	17	16,577,594	9,006,411
Total Current Assets		177,902,441	175,562,318
Total Assets		179,711,996	179,096,301
I. EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	18	110,061,139	110,061,139
Other Equity	19	(213,991,773)	(241,060,678)
Total Equity		(103,930,633)	(130,999,539)
LIABILITIES			
Non-Current Liabilities			
Financial Liabilities		-	-
(i) Long-term borrowings	20	-	-
Provisions	21	-	-
Employee Benefit Obligations	22	-	-
Deferred Tax liabilities (Net)	23	-	-
Government Grants	24	-	-
Total Non-Current Liabilities		-	-
Current Liabilities			
Financial Liabilities		-	-
(i) Borrowings	25	164,011,090	202,219,515
(ii) Trade payables	26	49,736,687	24,933,925
(iii) Other Financial Liabilities	27	69,894,853	82,942,400
Provisions	28	-	-
Employee Benefit Obligations	29	-	-
Government Grants	30	-	-
Other Current Liabilities	31	-	-
Total Current Liabilities		283,642,630	310,095,840
Total Liabilities		179,711,996	179,096,301

ELGI COMPRESSORES DO BRASIL IMPORTADORA E EXPORTADORA LTDA.

Statement of profit and Loss for the year ended 31.03.2020

[Values in INR]

Particulars	Note	March 31,2020	March 31,2019
Revenue from operations	32	202,072,422	148,568,600
Other Income	33	637,173	1,683,705
Total Revenue		202,709,596	150,252,305
IV. Expenses:			
Cost of materials consumed	34	14,321,016	7,269,995
Purchases of Traded goods	35	107,672,408	79,942,523
Changes in Inventories of finished goods work-in-progress and Traded goods	36	527,479	4,635,572
Excise duty			
Employee benefits Expense	37	39,835,720	29,200,449
Selling, administration and others	38		
Finance Costs	39	6,056,676	6,613,461
Depreciation and Amortisation Expense		1,258,066	1,427,277
Other Expenses	40	30,279,557	50,816,785
Total Expenses		199,950,923	179,906,061
V. Profit Before Exceptional & Extraordinary items & tax (III-IV)		2,758,672	(29,653,756)
VI. Exceptional Items		-	-
VII. Profit Before Extraordinary items and tax (V-VI)		2,758,672	(29,653,756)
VIII. Extraordinary items		-	-
IX. Profit before Tax (VII-VIII)		2,758,672	(29,653,756)
X. Tax Expense:			
(1) Current Tax		-	-
(2) Deffered Tax		-	-
XI. Profit/(Loss) for the period from continuing operations (VII-VIII)		2,758,672	(29,653,756)
XII. Profit/(loss) from discontinuing operations		-	-
XIII. Tax Expense of discontinuing operations		-	-
XIV. Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit (loss) for the period (XI+XIV)		2,758,672	(29,653,756)