

**ELGI EQUIPMENTS LIMITED**  
**Consolidated Financial Statements**  
**Balance Sheet as at June 30, 2021**

In ₹ Millions

Balance Sheet	Note	As At June 30, 2021	As At March 31, 2021
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	<a href="#">3a</a>	2,520.87	2,577.27
Right of use assets	<a href="#">3b</a>	608.48	624.62
Capital work-in-progress	<a href="#">3a</a>	105.26	41.23
Investment properties	<a href="#">4</a>	168.01	168.01
Goodwill		1,912.13	1,879.12
Other intangible assets	<a href="#">5</a>	445.35	470.98
Intangible assets under development		0.08	-
Investments accounted for using the equity method		140.30	152.65
Financial assets			
(i) Investments	<a href="#">6</a>	101.73	85.02
(ii) Loans	<a href="#">7</a>	55.74	54.29
(iii) Other financial assets	<a href="#">8</a>	62.16	61.31
Deferred tax assets (Net)	<a href="#">26c</a>	151.10	145.62
Current tax assets (net)	<a href="#">26b</a>	21.82	19.71
Other non-current assets	<a href="#">9</a>	57.98	54.32
<b>Total non-current assets</b>		<b>6,351.01</b>	<b>6,334.15</b>
<b>Current Assets</b>			
Inventories	<a href="#">10</a>	4,180.44	3,426.93
Financial assets			
(i) Trade receivables	<a href="#">11</a>	3,251.60	3,997.32
(ii) Cash and cash equivalents	<a href="#">12</a>	1,244.54	1,285.22
(iii) Bank balances other than (ii) above	<a href="#">13</a>	1,270.42	1,335.67
(iv) Deposits with Financial Institutions	<a href="#">13.1</a>	505.00	430.00
(v) Loans	<a href="#">14</a>	60.01	60.13
(vi) Other financial assets	<a href="#">15</a>	53.73	95.93
Assets held for sale		227.26	223.54
Other current assets	<a href="#">16</a>	578.47	478.21
<b>Total current assets</b>		<b>11,371.47</b>	<b>11,332.95</b>
<b>Total Assets</b>		<b>17,722.48</b>	<b>17,667.10</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	<a href="#">17</a>	316.91	316.91
Other equity	<a href="#">18</a>	8,514.75	8,381.95
<b>Total equity</b>		<b>8,831.66</b>	<b>8,698.86</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
(i) Long term borrowings	<a href="#">19a</a>	787.34	811.60
(ii) Lease liabilities	<a href="#">3b</a>	481.03	504.20
(iii) Other financial liabilities	<a href="#">20</a>	22.17	26.46
Provisions	<a href="#">21</a>	121.15	120.15
Deferred tax liabilities (net)	<a href="#">26c</a>	12.96	20.78
<b>Total non-current liabilities</b>		<b>1,424.65</b>	<b>1,483.19</b>
<b>Current liabilities</b>			
Financial liabilities			
(i) Borrowings	<a href="#">19b</a>	2,968.44	2,884.01
(ii) Lease liabilities	<a href="#">3b</a>	172.68	159.41
(iii) Trade payables			
(a) Total outstanding dues of micro enterprises and small enterprises	<a href="#">22</a>	379.46	482.70
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	<a href="#">22</a>	2,395.54	2,406.54
(iv) Other financial liabilities	<a href="#">23</a>	808.29	919.85
Provisions	<a href="#">24</a>	148.65	132.41
Current tax liabilities (net)	<a href="#">26b</a>	228.62	198.70
Other current liabilities	<a href="#">25</a>	364.49	301.43
<b>Total current liabilities</b>		<b>7,466.17</b>	<b>7,485.05</b>
<b>Total liabilities</b>		<b>8,890.82</b>	<b>8,968.24</b>
<b>Total equity and liabilities</b>		<b>17,722.48</b>	<b>17,667.10</b>