

Advanced Air Compressors Pty Ltd
Balance Sheet as at March 31, 2021

Balance Sheet	Note	In ₹ Ones	
		As At March 31, 2021	As At March 31, 2020
ASSETS			
Non-current assets			
Property, plant and equipment	3a	1,27,39,634	1,26,79,580
Right of use assets	3b	15,53,724	23,11,832
Capital work-in-progress	3a	-	-
Other intangible assets	5	1,826	14,016
Financial assets			
(i) Investments	6	67,032	90,930
(ii) Loans	7	-	-
(iii) Other financial assets	8	-	-
Deferred tax assets (Net)	26c	48,35,046	38,64,168
Total non-current assets		1,91,97,262	1,89,60,526
Current Assets			
Inventories	10	1,96,32,422	1,68,65,874
Financial assets			
(i) Trade receivables	11	4,01,69,670	4,32,99,013
(ii) Cash and cash equivalents	12	3,97,33,716	1,70,67,956
(iii) Bank balances other than (ii) above	13	11,10,318	9,17,822
Other current assets	16	25,66,953	9,63,540
Total current assets		10,32,13,079	7,91,14,205
Total Assets		12,24,10,341	9,80,74,731
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	17	333	275
Other equity	18	26,76,10,482	16,89,92,921
Total equity		26,76,10,815	16,89,93,196
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(i) Long term borrowings	19a	(20,65,53,097)	(11,56,73,635)
(ii) Lease liabilities	3b	16,23,085	23,62,679
Provisions	21	23,92,619	22,32,110
Total non-current liabilities		(20,25,37,393)	(11,10,78,846)
Current liabilities			
Financial liabilities			
(iii) Trade payables			
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	22	1,04,84,497	1,91,85,595
(iv) Other financial liabilities	23	1,36,08,782	81,37,449
Provisions	24	95,765	79,162
Current tax liabilities (net)	26b	2,56,71,224	76,36,651
Other current liabilities	25	74,76,651	51,21,524
Total current liabilities		5,73,36,919	4,01,60,381
Total liabilities		(14,52,00,474)	(7,09,18,465)
Total equity and liabilities		12,24,10,341	9,80,74,731
Unmap GL		(40,23,153)	3,27,32,665

Advanced Air Compressors Pty Ltd
Profit & Loss Account for the year ended March 31, 2021

Statement of Profit and Loss	Note	In ₹ Ones	
		April 01, 2020 to March 31, 2021	April 01, 2019 to March 31, 2020
Revenue from operations	27	31,44,57,012	27,63,63,623
Other income	28	2,56,98,568	5,60,249
Total income		34,01,55,580	27,69,23,872
Expenses			
Cost of materials consumed	29	27,66,548	1
Purchases of stock-in-trade	30	13,87,83,007	11,49,07,433
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	31	(27,66,548)	22,29,141
Employee benefits expenses	32	8,98,35,824	8,15,60,997
Finance costs	33	93,809	1,30,620
Depreciation and amortisation expenses	34	65,27,923	32,06,025
Other expenses	35	2,00,90,907	2,08,97,760
Total expenses		25,53,31,470	22,29,31,977
Profit before exceptional items, share of net profits of investments accounted for using equity method and tax		8,48,24,110	5,39,91,895
Share of profit/(loss) of joint ventures accounted for using equity method		-	-
Exceptional items		-	-
Profit before tax		8,48,24,110	5,39,91,895
Income tax expense			
- Current tax		-	-
- Deferred tax		2,38,90,851	1,62,38,423
Profit for the year from continuing operations		6,09,33,259	3,77,53,472
Profit for the year		6,09,33,259	3,77,53,472
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Change in fair value of FVOCI equity instruments		-	-
Remeasurement of post-employment benefit obligations		-	-
Income tax relating to these items		-	-
Items that will be reclassified to profit or loss			
Changes in fair value of interest rate swap		-	-
Deferred tax relating to above changes in interest rate swap		-	-
Changes in foreign currency translation reserve		29,38,692	5,57,995
Other comprehensive income for the year, net of tax		29,38,692	5,57,995
Total comprehensive income for the year		6,38,71,951	3,83,11,467