

**Elgi Compressors France SAS**  
**Balance Sheet as at March 31, 2021**

<b>Balance Sheet</b>	<b>Note</b>	<b>In € Actual As At March 31, 2021</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	3a	-
Right of use assets	3b	-
Capital work-in-progress	3a	-
Other intangible assets	<a href="#">5</a>	-
Financial assets		
(i) Investments	<a href="#">6</a>	-
(ii) Loans	7	-
(iii) Other financial assets	8	-
Current tax assets (net)	<a href="#">26b</a>	-
<b>Total non-current assets</b>		<b>-</b>
<b>Current Assets</b>		
Financial assets		
(i) Trade receivables	<a href="#">11</a>	-
(ii) Cash and cash equivalents	<a href="#">12</a>	10,000
Other current assets	<a href="#">16</a>	-
<b>Total current assets</b>		<b>10,000</b>
<b>Total Assets</b>		<b>10,000</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	<a href="#">17</a>	10,000
Other equity	<a href="#">18</a>	-
<b>Total equity</b>		<b>10,000</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
<b>Current liabilities</b>		
Financial liabilities		
(iii) Trade payables		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	<a href="#">22</a>	-
(iv) Other financial liabilities	<a href="#">23</a>	-
<b>Total current liabilities</b>		<b>-</b>
<b>Total liabilities</b>		<b>-</b>
<b>Total equity and liabilities</b>		<b>10,000</b>
		-

**Elgi Compressors France SAS**  
**Profit & Loss Account for the year ended March 31, 2021**

<b>Statement of Profit and Loss</b>	<b>Note</b>	In € Actual <b>April 01, 2020 to March 31, 2021</b>
Revenue from operations	<a href="#">27</a>	-
Other income	28	-
<b>Total income</b>		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
<b>Expenses</b>		
Cost of materials consumed	<a href="#">29</a>	-
Purchases of stock-in-trade	30	-
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	<a href="#">31</a>	-
Employee benefits expenses	<a href="#">32</a>	-
Finance costs	33	-
Depreciation and amortisation expenses	34	-
Other expenses	<a href="#">35</a>	-
<b>Total expenses</b>		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
<b>Profit before exceptional items, share of net profits of investments accounted for using equity method and tax</b>		-
Share of profit/(loss) of joint ventures accounted for using equity method		-
Exceptional items		-
<b>Profit before tax</b>		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
<b>Income tax expense</b>		
- Current tax		-
- Deferred tax		-
<b>Profit for the year from continuing operations</b>		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
<b>Profit for the year</b>		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
<b>Other comprehensive income</b>		
<b>Items that will not be reclassified to profit or loss</b>		
Change in fair value of FVOCI equity instruments		-
Remeasurement of post-employment benefit obligations		-
Income tax relating to these items		-
<b>Items that will be reclassified to profit or loss</b>		
Changes in fair value of interest rate swap		-
Deferred tax relating to above changes in interest rate swap		-
<b>Other comprehensive income for the year, net of tax</b>		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
<b>Total comprehensive income for the year</b>		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>

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**Schedules to the Balance Sheet as at March 31, 2021**

	In € Actual As At March 31, 2021
<b>12. Cash and cash equivalents</b>	
(c) Balance with banks	
- In current accounts	10,000
<b>Total</b>	<u>10,000</u>

	In € Actual As At March 31, 2021
<b>17. Equity Share capital</b>	
<b>Authorised</b>	
Equity shares of ₹ 1 each/-	
<b>Issued, Subscribed and fully paid up</b>	
Equity shares of ₹ 1 each/-	10,000
<b>Total</b>	<u>10,000</u>