

Pulford Air & Gas

Balance Sheet as at March 31, 2021

Balance Sheet	Note	In ₹ Ones	
		As At March 31, 2021	As At March 31, 2020
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	<a href="#">3a</a>	2,08,59,027	2,43,25,213
Right of use assets	<a href="#">3b</a>	10,36,48,418	7,81,08,653
Capital work-in-progress	<a href="#">3a</a>	-	-
Other intangible assets	<a href="#">5</a>	27,69,107	33,65,264
Financial assets			
(i) Investments	<a href="#">6</a>	20,04,13,206	16,56,67,538
(ii) Loans	<a href="#">7</a>	-	-
(iii) Other financial assets	<a href="#">8</a>	84,42,858	-
Deferred tax assets (Net)	<a href="#">26c</a>	1,92,41,145	1,10,44,244
<b>Total non-current assets</b>		<b>35,53,73,761</b>	<b>28,25,10,912</b>
<b>Current Assets</b>			
Inventories	<a href="#">10</a>	9,75,26,620	9,14,37,595
Financial assets			
(i) Trade receivables	<a href="#">11</a>	16,67,28,301	8,43,45,390
(ii) Cash and cash equivalents	<a href="#">12</a>	8,71,21,463	1,23,24,388
(iii) Bank balances other than (ii) above	<a href="#">13</a>	-	13,76,733
Other current assets	<a href="#">16</a>	1,70,64,232	1,22,59,470
<b>Total current assets</b>		<b>36,84,40,616</b>	<b>20,17,43,576</b>
<b>Total Assets</b>		<b>72,38,14,377</b>	<b>48,42,54,488</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	<a href="#">17</a>	7,57,23,688	6,25,95,460
Other equity	<a href="#">18</a>	26,41,93,286	12,26,27,029
<b>Total equity</b>		<b>33,99,16,974</b>	<b>18,52,22,489</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
(i) Long term borrowings	<a href="#">19a</a>	3,33,73,469	10,01,03,078
(ii) Lease liabilities	<a href="#">3b</a>	8,69,12,075	6,35,41,671
Provisions	<a href="#">21</a>	62,18,727	24,84,991
<b>Total non-current liabilities</b>		<b>12,65,04,271</b>	<b>16,61,29,740</b>
<b>Current liabilities</b>			
Financial liabilities			
(ii) Lease liabilities	<a href="#">3b</a>	2,29,63,319	1,67,15,328
(iii) Trade payables			
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	<a href="#">22</a>	12,63,77,890	8,46,20,987
(iv) Other financial liabilities	<a href="#">23</a>	2,74,60,839	2,32,05,873
Provisions	<a href="#">24</a>	8,27,742	6,84,236
Current tax liabilities (net)	<a href="#">26b</a>	4,12,78,006	1,18,668
Other current liabilities	<a href="#">25</a>	3,84,85,336	75,57,167
<b>Total current liabilities</b>		<b>25,73,93,132</b>	<b>13,29,02,259</b>
<b>Total liabilities</b>		<b>38,38,97,403</b>	<b>29,90,31,999</b>
<b>Total equity and liabilities</b>		<b>72,38,14,377</b>	<b>48,42,54,488</b>

**Pulford Air & Gas**

**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	<a href="#">27</a>	89,96,02,732	64,17,55,490
Other income	<a href="#">28</a>	52,81,223	59,52,904
<b>Total income</b>		<b>90,48,83,955</b>	<b>64,77,08,394</b>
<b>Expenses</b>			
Cost of materials consumed	<a href="#">29</a>	1,20,96,120	-
Purchases of stock-in-trade	<a href="#">30</a>	49,30,68,602	34,49,31,312
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	<a href="#">31</a>	(60,89,025)	(2,13,012)
Employee benefits expenses	<a href="#">32</a>	15,53,92,334	18,35,22,896
Finance costs	<a href="#">33</a>	44,99,239	38,07,887
Depreciation and amortisation expenses	<a href="#">34</a>	4,07,24,504	2,72,62,366
Other expenses	<a href="#">35</a>	4,75,71,495	4,72,09,063
<b>Total expenses</b>		<b>74,72,63,269</b>	<b>60,65,20,512</b>
<b>Profit before exceptional items, share of net profits of investments accounted for using equity method and tax</b>		<b>15,76,20,686</b>	<b>4,11,87,882</b>
Share of profit/(loss) of joint ventures accounted for using equity method		-	-
Exceptional items		-	-
<b>Profit before tax</b>		<b>15,76,20,686</b>	<b>4,11,87,882</b>
<b>Income tax expense</b>			
- Current tax		-	-
- Deferred tax		4,58,82,999	1,25,66,172
<b>Profit for the year from continuing operations</b>		<b>11,17,37,687</b>	<b>2,86,21,710</b>
<b>Profit for the year</b>		<b>11,17,37,687</b>	<b>2,86,21,710</b>
<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		-	-
Changes in foreign currency translation reserve		2,34,40,230	(57,47,737)
<b>Other comprehensive income for the year, net of tax</b>		<b>2,34,40,230</b>	<b>(57,47,737)</b>
<b>Total comprehensive income for the year</b>		<b>13,51,77,917</b>	<b>2,28,73,973</b>