

Elgi Compressors Nordics
Balance Sheet as at March 31, 2021

Balance Sheet	Note	In € Actual As At March 31, 2021
ASSETS		
Non-current assets		
Property, plant and equipment	3a	-
Right of use assets	3b	-
Capital work-in-progress	3a	-
Other intangible assets	5	-
Financial assets		
(i) Investments	6	-
(ii) Loans	7	-
(iii) Other financial assets	8	-
Current tax assets (net)	26b	-
Total non-current assets		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
Current Assets		
Financial assets		
(i) Trade receivables	11	-
(ii) Cash and cash equivalents	12	4,774
Other current assets	16	-
Total current assets		<hr style="border-top: 1px solid black;"/> 4,774 <hr style="border-top: 1px solid black;"/>
Total Assets		<hr style="border-top: 1px solid black;"/> 4,774 <hr style="border-top: 1px solid black;"/>
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	17	4,774
Other equity	18	-
Total equity		<hr style="border-top: 1px solid black;"/> 4,774 <hr style="border-top: 1px solid black;"/>
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Current liabilities		
Financial liabilities		
(iii) Trade payables		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	22	-
(iv) Other financial liabilities	23	-
Total current liabilities		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
Total liabilities		-
Total equity and liabilities		<hr style="border-top: 1px solid black;"/> 4,774 <hr style="border-top: 1px solid black;"/>
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Elgi Compressors Nordics

Profit & Loss Account for the year ended March 31, 2021

Statement of Profit and Loss	Note	In € Actual April 01, 2020 to March 31, 2021
Revenue from operations	27	-
Other income	28	-
Total income		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
Expenses		
Cost of materials consumed	29	-
Purchases of stock-in-trade	30	-
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	31	-
Employee benefits expenses	32	-
Finance costs	33	-
Depreciation and amortisation expenses	34	-
Other expenses	35	-
Total expenses		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
Profit before exceptional items, share of net profits of investments accounted for using equity method and tax		-
Share of profit/(loss) of joint ventures accounted for using equity method		-
Exceptional items		-
Profit before tax		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
Income tax expense		
- Current tax		-
- Deferred tax		-
Profit for the year from continuing operations		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
Profit for the year		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
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		-
Other comprehensive income for the year, net of tax		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>
Total comprehensive income for the year		<hr style="border-top: 1px solid black;"/> - <hr style="border-top: 1px solid black;"/>

Elgi Compressors Nordics
Schedules to the Balance Sheet as at March 31, 2021

	In € Actual
	As At March 31,
	2021
12. Cash and cash equivalents	
(c) Balance with banks	
- In current accounts	4,774
Total	<u>4,774</u>

	In € Actual
	As At March 31,
	2021
17. Equity Share capital	
Authorised	
Equity shares of ₹ 1 each/-	
Issued, Subscribed and fully paid up	
Equity shares of ₹ 1 each/-	4,774
Total	<u>4,774</u>