ELGI COMPRESSORS (M) SDN. BHD. Balance Sheet as at March 31, 2022

Balance Sheet Note As At March 31, 2022 ASSETS Non-current assets Property, plant and equipment 3a 17,86,332 Right of use assets 3b 6,81,970 Capital work-in-progress 3a - Other intangible assets 5 - Financial assets 6 - - (ii) Loans 7 - - (iii) Other financial assets 8 61,309 Total non-current assets 8 61,309 Total non-current assets 12 1,59,67,338 Other current assets 16 1,59,67,338 Other current assets 16 1,59,67,338 Total current assets 16 1,59,67,338 Total sasets 15 1,84,96,949 EQUITY 2 1,78,86,159 Other equity 18 (22,84,537) Total equity 1 1,76,01,622 LIABILITIES 3 3,32,340 Total current liabilities 3b 3,32,340			In ₹ Ones
Non-current assets 3a 17,86,332 Right of use assets 3b 6,81,970 Capital work-in-progress 3a - Other intangible assets 5 - Financial assets 5 - (ii) Investments 6 - - (iii) Loans 7 - <th>Balance Sheet</th> <th>Note</th> <th>-</th>	Balance Sheet	Note	-
Property, plant and equipment 3a 17,86,332 Right of use assets 3b 6,81,970 Capital work-in-progress 3a - Other intangible assets 5 - Financial assets - - (ii) Investments 6 - - (iii) Cans 7 - - (iii) Other financial assets 8 61,309 - Total non-current assets 8 61,309 - - Total non-current assets 12 1,59,67,338 -	ASSETS		
Right of use assets 3b 6,81,970 Capital work-in-progress 3a - Other intangible assets 5 - Financial assets 6 - (ii) Investments 6 - (iii) Other financial assets 8 61,309 Total non-current assets 25,29,611 Current Assets 12 1,59,67,338 Financial assets 16 - (ii) Cash and cash equivalents 12 1,59,67,338 Other current assets 1,59,67,338 1,59,67,338 Total current assets 1,59,67,338 1,84,96,949 EQUITY AND LIABILITIES 20ITY EQUITY AND LIABILITIES EQUITY 11 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 LIABILITIES 3b 3,32,340 Non-current liabilities 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3b 3,50,613 (iv) Other financial liabilities 22 22,12,374 (Non-current assets		
Other intangible assets 5 - Financial assets 6 - (ii) Loans 7 - (iii) Other financial assets 8 61,309 Total non-current assets 25,29,611 Current Assets 25,29,611 Financial assets 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 1,56,01,622 LIABILITIES Non-current liabilities 3 3,32,340 Total non-current liabilities 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3b 3,50,613 (ii) Lease liabilities 22 22,12,374 Total current liabilities 22 22,12,374 Total liabilities 25,62,987 Total liabilities 28,95,327	Property, plant and equipment	<u>3a</u>	17,86,332
Other intangible assets 5 - Financial assets 6 - (ii) Loans 7 - (iii) Other financial assets 8 61,309 Total non-current assets 25,29,611 Current Assets 25,29,611 Financial assets 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 1,56,01,622 LIABILITIES Non-current liabilities 3 3,32,340 Total non-current liabilities 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3b 3,50,613 (ii) Lease liabilities 22 22,12,374 Total current liabilities 22 22,12,374 Total liabilities 25,62,987 Total liabilities 28,95,327	Right of use assets	<u>3b</u>	6,81,970
Other intangible assets 5 - Financial assets 6 - (ii) Loans 7 - (iii) Other financial assets 8 61,309 Total non-current assets 25,29,611 Current Assets 25,29,611 Financial assets 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 1,56,01,622 LIABILITIES Non-current liabilities 3 3,32,340 Total non-current liabilities 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3b 3,50,613 (ii) Lease liabilities 22 22,12,374 Total current liabilities 22 22,12,374 Total liabilities 25,62,987 Total liabilities 28,95,327	Capital work-in-progress	<u>3a</u>	-
(i) Investments 6 - (ii) Loans 7 - (iii) Other financial assets 8 61,309 Total non-current assets 25,29,611 Current Assets - - Financial assets 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total Assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY Equity share capital 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 1,56,01,622 LIABILITIES Informational liabilities 3,32,340 Total non-current liabilities 3,32,340 Total non-current liabilities 3,32,340 Current liabilities 3,32,340 (ii) Lease liabilities 3,30,613 (iii) Cherital liabilities 3,50,613 (iv) Other financial liabilities 22 22,12,374 Total current liabilities 22,62,987 Total liabilities 22,62,987 Total liabilities 22,62,9	Other intangible assets	<u>5</u>	-
(iii) Loans 7 - (iiii) Other financial assets 8 61,309 Total non-current assets 25,29,611 Current Assets - - Financial assets 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total PQUITY AND LIABILITIES 1,79,67,338 EQUITY 1 1,78,86,159 Other equity 18 (22,84,537) Total equity 18 (22,84,537) Total equity 1,56,01,622 LIABILITIES 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3b 3,32,340 Current liabilities 20 22,12,374 Total current liabilities 22 22,12,374 Total current liabilities 25,62,987 <t< td=""><td>Financial assets</td><td></td><td></td></t<>	Financial assets		
(iii) Other financial assets 8 61,309 Total non-current assets 25,29,611 Current Assets - Financial assets - (ii) Cash and cash equivalents 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES - EQUITY 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 18 (22,84,537) Total equity 1,56,01,622 LIABILITIES S 3,32,340 Total non-current liabilities 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3b 3,32,340 Current liabilities 3b 3,50,613 (iv) Other financial liabilities 22 22,12,374 Total current liabilities 22 22,12,374 Total liabilities 22 22,62,987 Total liabilities 22 22,895,327	(i) Investments	<u>6</u>	-
Total non-current assets 25,29,611 Current Assets 25,29,611 Financial assets 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 1,59,67,338 Total Assets 1,59,67,338 1,84,96,949 EQUITY AND LIABILITIES 20 1,78,86,159 Equity share capital 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 LIABILITIES Non-current liabilities (ii) Lease liabilities 3b 3,32,340 Total non-current liabilities 3,32,340 Current liabilities 3b 3,32,340 (ii) Lease liabilities 3b 3,50,613 (iv) Other financial liabilities 22 22,12,374 Total current liabilities 25,62,987 Total liabilities 25,62,987 Total liabilities 28,95,327	(ii) Loans		-
Current Assets Financial assets 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES EQUITY Equity share capital 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 18 (22,84,537) Total idabilities 3 1,56,01,622 LIABILITIES 3b 3,32,340 Non-current liabilities 3b 3,32,340 (ii) Lease liabilities 3b 3,32,340 Current liabilities 3b 3,50,613 (iv) Other financial liabilities 22 22,12,374 Total current liabilities 22 22,12,374 Total liabilities 25,62,987 Total liabilities 28,95,327	(iii) Other financial assets	8	61,309
Financial assets 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES EQUITY Equity share capital 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 LIABILITIES 1,56,01,622 Non-current liabilities 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3b 3,50,613 (iv) Other financial liabilities 22 22,12,374 Total current liabilities 22 22,12,374 Total liabilities 25,62,987 Total liabilities 25,62,987 Total liabilities 28,95,327	Total non-current assets		25,29,611
(ii) Cash and cash equivalents 12 1,59,67,338 Other current assets 16 - Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES - EQUITY 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 1,56,01,622 LIABILITIES - 3 Non-current liabilities 3b 3,32,340 Total non-current liabilities 3,32,340 Current liabilities 3,32,340 Current liabilities 3,50,613 (ii) Lease liabilities 3b 3,50,613 (iii) Other financial liabilities 22 22,12,374 Total current liabilities 25,62,987 Total liabilities 25,62,987 Total liabilities 28,95,327	Current Assets		
Other current assets 1,59,67,338 Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES 17 EQUITY 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 18 (22,84,537) Non-current liabilities 1,56,01,622 LIABILITIES 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3,32,340 Current liabilities 3b 3,50,613 (ii) Lease liabilities 3b 3,50,613 (ii) Other financial liabilities 22 22,12,374 Total current liabilities 25,62,987 Total liabilities 25,62,987 Total liabilities 28,95,327	Financial assets		
Other current assets 1,59,67,338 Total current assets 1,59,67,338 Total Assets 1,84,96,949 EQUITY AND LIABILITIES 17 EQUITY 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 18 (22,84,537) Non-current liabilities 1,56,01,622 LIABILITIES 3b 3,32,340 Total non-current liabilities 3b 3,32,340 Current liabilities 3,32,340 Current liabilities 3b 3,50,613 (ii) Lease liabilities 3b 3,50,613 (ii) Other financial liabilities 22 22,12,374 Total current liabilities 25,62,987 Total liabilities 25,62,987 Total liabilities 28,95,327	(ii) Cash and cash equivalents	<u>12</u>	1,59,67,338
Total Assets 1,84,96,949 EQUITY AND LIABILITIES 17 1,78,86,159 Equity share capital 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 LIABILITIES Non-current liabilities Financial liabilities 3b 3,32,340 Total non-current liabilities 3,32,340 Current liabilities 3b 3,50,613 (ii) Lease liabilities 3b 3,50,613 (ii) Other financial liabilities 22 22,12,374 Total current liabilities 25,62,987 Total liabilities 25,62,987 Total liabilities 28,95,327	Other current assets		-
EQUITY AND LIABILITIES EQUITY Equity share capital 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 LIABILITIES Non-current liabilities Financial liabilities (ii) Lease liabilities 3b 3,32,340 Total non-current liabilities Financial liabilities (ii) Lease liabilities 3b 3,32,340 Current liabilities (ii) Lease liabilities 2 2,12,374 Total current liabilities 22 2,12,374 Total current liabilities 25,62,987 Total liabilities 28,95,327	Total current assets		1,59,67,338
EQUITYEquity share capital171,78,86,159Other equity18(22,84,537)Total equity1,56,01,622LIABILITIESNon-current liabilitiesFinancial liabilities3b3,32,340(ii) Lease liabilities3,32,340Current liabilitiesFinancial liabilities(ii) Lease liabilities3b3,50,613(iv) Other financial liabilities2222,12,374Total current liabilities25,62,987Total liabilities28,95,327	Total Assets		1,84,96,949
Equity share capital 17 1,78,86,159 Other equity 18 (22,84,537) Total equity 1,56,01,622 LIABILITIES Non-current liabilities Financial liabilities (ii) Lease liabilities 3b 3,32,340 Total non-current liabilities Financial liabilities (ii) Lease liabilities (ii) Lease liabilities Financial liabilities Financial liabilities (ii) Lease liabilities Total current liabilities 22 22,12,374 Total current liabilities 25,62,987 Total liabilities 28,95,327	EQUITY AND LIABILITIES		
Other equity Total equity LIABILITIES Non-current liabilities Financial liabilities (ii) Lease liabilities (iii) Lease liabilities Current liabilities Financial liabilities (ii) Lease liabilities 22 22,12,374 Total current liabilities Total current liabilities 7 25,62,987 Total liabilities 28,95,327	EQUITY		
Total equity LIABILITIES Non-current liabilities Financial liabilities (ii) Lease liabilities Total non-current liabilities Current liabilities Financial liabilities (ii) Lease liabilities (ii) Lease liabilities Total current liabilities 22 22,12,374 Total current liabilities Total liabilities 25,62,987 Total liabilities 28,95,327	Equity share capital	<u>17</u>	1,78,86,159
LIABILITIESNon-current liabilitiesFinancial liabilities3b3,32,340(ii) Lease liabilities3,32,340Current liabilitiesFinancial liabilities5(ii) Lease liabilities3b3,50,613(iv) Other financial liabilities2222,12,374Total current liabilities25,62,987Total liabilities28,95,327	Other equity	<u>18</u>	(22,84,537)
LIABILITIESNon-current liabilitiesFinancial liabilities3b3,32,340(ii) Lease liabilities3,32,340Current liabilitiesFinancial liabilities5(ii) Lease liabilities3b3,50,613(iv) Other financial liabilities2222,12,374Total current liabilities25,62,987Total liabilities28,95,327	Total equity		1,56,01,622
Financial liabilities (ii) Lease liabilities Total non-current liabilities Current liabilities Financial liabilities (ii) Lease liabilities (ii) Lease liabilities (iv) Other financial liabilities Total current liabilities 22 22,12,374 Total liabilities 25,62,987 Total liabilities	LIABILITIES		
(ii) Lease liabilities3b3,32,340Total non-current liabilities3,32,340Current liabilitiesFinancial liabilities(ii) Lease liabilities3b3,50,613(iv) Other financial liabilities2222,12,374Total current liabilities25,62,987Total liabilities28,95,327	Non-current liabilities		
Total non-current liabilities Current liabilities Financial liabilities (ii) Lease liabilities (iv) Other financial liabilities Total current liabilities 22 22,12,374 Total liabilities 25,62,987 Total liabilities	Financial liabilities		
Current liabilities Financial liabilities (ii) Lease liabilities (iv) Other financial liabilities Total current liabilities Total liabilities 22, 12,374 25,62,987 Total liabilities 28,95,327	(ii) Lease liabilities	<u>3b</u>	3,32,340
Financial liabilities (ii) Lease liabilities (iv) Other financial liabilities Total current liabilities Total liabilities 21 22,12,374 25,62,987 25,62,987	Total non-current liabilities		3,32,340
(ii) Lease liabilities3b3,50,613(iv) Other financial liabilities2222,12,374Total current liabilities25,62,987Total liabilities28,95,327	Current liabilities		
(iv) Other financial liabilities2222,12,374Total current liabilities25,62,987Total liabilities28,95,327	Financial liabilities		
(iv) Other financial liabilities2222,12,374Total current liabilities25,62,987Total liabilities28,95,327	(ii) Lease liabilities	<u>3b</u>	3,50,613
Total current liabilities 25,62,987 Total liabilities 28,95,327	(iv) Other financial liabilities		22,12,374
Total liabilities 28,95,327		_	
	Total liabilities		
	Total equity and liabilities		

Place: Coimbatore Date: 11-05-2022

Profit & Loss Account for the year ended March 31, 2022

		In ₹ Ones
Statement of Profit and Loss	Note	April 01, 2021 to March 31, 2022
Revenue from operations	27	-
Other income	28	-
Total income		-
Expenses		
Cost of materials consumed	<u>29</u>	-
Purchases of stock-in-trade	30	-
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	<u>31</u>	-
Employee benefits expenses	32	-
Finance costs	<u>33</u>	1,976
Depreciation and amortisation expenses	<u>34</u>	29,496
Other expenses	23,86,313	
Total expenses	24,17,785	
Profit before exceptional items, share of net profits of investments accounted for using equity method and tax		(24,17,785)
Share of profit/(loss) of joint ventures accounted for using equity method		-
Exceptional items		<u> </u>
Profit before tax		(24,17,785)
Income tax expense		
- Current tax		-
- Deferred tax	-	
Profit for the year from continuing operations	(24,17,785)	
Profit for the year	(24,17,785)	
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Items that will be reclassified to profit or loss		4 22 2 40
Changes in foreign currency translation reserve	1,33,248	
Other comprehensive income for the year, net of tax	1,33,248	
Total comprehensive income for the year	(22,84,537)	

Place: Coimbatore Date: 11-05-2022

Schedules to the Balance Sheet as at March 31, 2022

	In ₹ Ones
6.Investments (Non-current)	As At March 31,
	2022
Total	
8.Other financial assets (Non-current)	
Security deposits	61,309
Total	61,309
12.Cash and cash equivalents	
(a) Cash on hand	
(c) Balance with banks	
- In current accounts	1,59,67,338
Total	1,59,67,338
	In ₹ Ones
17.Equity Share capital	As At March 31,
17.2quity Share capital	2022
Authorised	
Issued, Subscribed and fully paid up	
	1,78,86,159
Total	1,78,86,159
	In ₹ Ones
18.Other Equity	As At March 31,
	2022
Reserves & Surplus	
Retained earnings	(24,17,785)
Other Reserves	1,33,248
Total	(22,84,537)

Schedules to the Balance Sheet as at March 31, 2022

	In ₹ Ones
18. Other equity- Movement during the year	As At March 31, 2022
f) Retained earnings	
Net profit for the period	(24,17,785)
Item of other comprehensive income recognised directly in retained earnings	
Appropriations	-
General Reserve	-
Dividend on equity shares (including Dividend distribution tax)	-
Closing balance	(24,17,785)
h) Other Reserves	
Foreign currency translation reserve	
Changes in Foreign currency translation reserve	1,33,248
Add/less: Amounts recognized in Profit or loss on loss of control over subsidiary	-
Closing balance	1,33,248
22.Other financial liabilities	
Derivatives not designated as hedges	
Derivative instruments designated as hedges	
Others	
Others	22,12,374
Total	22,12,374

Schedules to the Profit & Loss Account for the year/period ended March 31, 2022

29.Cost of material consumed Opening stock of raw materials Purchases Total Less: Inventory of materials at the end of the year Cost of material consumed **excludes R&D inventory* Finished goods Opening inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total 1.976 Total 31.Finance costs Interest expense (relating to lease liabilities) Total 1.976 Total 34.Depreciation and amortisation expense Depreciation of right of use assets Pepres and maintenance Advertisement & publicity Rates and taxes Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Legal and consultancy charges Legal and considered as finance cost) Total 23.86,313		In ₹ Ones
Purchases Total Less: Inventory of materials at the end of the year Cost of material consumed *excludes R&D inventory 31. Changes in inventories of finished goods, work-in- progress and traded goods Opening inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Total Net change in inventory *excludes R&D inventory 33. Finance costs Interest expense (relating to lease liabilities) Total 34. Depreciation and amortisation expense Depreciation of right of use assets Total 35. Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Legal and consultancy transaction and translation (other than considered as finance cost)	29.Cost of material consumed	•
Total Less: Inventory of materials at the end of the year Cost of material consumed *excludes R&D inventory 31. Changes in inventories of finished goods, work-in- progress and traded goods Opening inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory Finished goods Total Total Total Total Stock-in-trade Total Total Total Total Sexual S&D inventory *excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 1,976 Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Legal and consultancy transaction and translation (other than considered as finance cost)	Opening stock of raw materials	-
Less: Inventory of materials at the end of the year Cost of material consumed *excludes R&D inventory 31. Changes in inventories of finished goods, work-in-progress and traded goods Opening inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-progress Stock-in-trade Total Net change in inventory *excludes R&D inventory *excludes R&D inventory 33. Finance costs Interest expense (relating to lease liabilities) Total 34. Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 35. Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Legal and consultancy cransaction and translation (other than considered as finance cost)	Purchases	
Inventory of materials at the end of the year Cost of material consumed *excludes R&D inventory 31. Changes in inventories of finished goods, work-in-progress and traded goods Opening inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Net change in inventory *excludes R&D inventory *excludes R&D inventory 33. Finance costs Interest expense (relating to lease liabilities) Total 34. Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 35. Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Legal and consultancy transaction and translation (other than considered as finance cost)	Total	-
Cost of material consumed *excludes R&D inventory 31.Changes in inventories of finished goods, work-in- progress and traded goods Opening inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Finished goods Work-in-progress Stock-in-trade Total Total Net change in inventory *excludes R&D inventory *accludes R&D inventory *accludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 1,976 34.Depreciation and amortisation expense Depreciation of right of use assets 29,496 Total 29,496 Total 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	Less:	
excludes R&D inventory 31. Changes in inventories of finished goods, work-in-progress and traded goods Opening inventory Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Finished goods Work-in-progress Stock-in-trade Total Total Total - Net change in inventory *excludes R&D inventory 33. Finance costs Interest expense (relating to lease liabilities) Total 34. Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 35. Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes 69,958 Legal and consultancy charges Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)		
31.Changes in inventories of finished goods, work-in-progress and traded goods Opening inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Net change in inventory *excludes R&D inventory *axcludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Depreciation of right of use assets 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Legal and consultancy charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)		
progress and traded goods Opening inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Finished goods Finished goods Work-in-progress Finished goods Fini	*excludes R&D inventory	
Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Total - Net change in inventory *excludes R&D inventory *accludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 1,976 Total 1,976 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes 69,958 Legal and consultancy charges Legal and consultancy charges 14 Net loss on foreign currency transaction and translation (4,283) (other than considered as finance cost)	-	
Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Total - Net change in inventory *excludes R&D inventory *accludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 1,976 Total 1,976 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes 69,958 Legal and consultancy charges Legal and consultancy charges 14 Net loss on foreign currency transaction and translation (4,283) (other than considered as finance cost)	Opening inventory*	
Stock-in-trade Total Closing inventory* Finished goods Work-in-progress Stock-in-trade Total - Total Total - Total		-
Total - Closing inventory* Finished goods - Stock-in-progress - Stock-in-trade - Total - Net change in inventory - excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) 1,976 Total 1,976 Total 1,976 34.Depreciation and amortisation expense Depreciation of right of use assets 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity 1,30,947 Rates and taxes 69,958 Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	_	-
Closing inventory* Finished goods Work-in-progress Stock-in-trade Total Net change in inventory *excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Legal and consultancy cransaction and translation (other than considered as finance cost)		-
Finished goods Work-in-progress Stock-in-trade Total Net change in inventory *excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 1,976 Total 1,976 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	Total	_
Work-in-progress Stock-in-trade Total Net change in inventory *excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 Total 29,496 Total 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes 69,958 Legal and consultancy charges 14 Net loss on foreign currency transaction and translation (4,283) (other than considered as finance cost)	Closing inventory*	
Stock-in-trade Total Net change in inventory *excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Pank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	Finished goods	-
Total Net change in inventory *excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Net loss on foreign currency transaction and translation (other than considered as finance cost)	Work-in-progress	-
Net change in inventory *excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Net loss on foreign currency transaction and translation (other than considered as finance cost)	Stock-in-trade	
*excludes R&D inventory 33.Finance costs Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Net loss on foreign currency transaction and translation (other than considered as finance cost)	Total	
33.Finance costs Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Net loss on foreign currency transaction and translation (other than considered as finance cost)	Net change in inventory	
Interest expense (relating to lease liabilities) Total 34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity 1,30,947 Rates and taxes Legal and consultancy charges Legal and consultancy charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	*excludes R&D inventory	
Total 1,976 34.Depreciation and amortisation expense Depreciation of right of use assets 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity 1,30,947 Rates and taxes 69,958 Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	33.Finance costs	
34.Depreciation and amortisation expense Depreciation of right of use assets Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges Net loss on foreign currency transaction and translation (other than considered as finance cost)	Interest expense (relating to lease liabilities)	1,976
Depreciation of right of use assets 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity 1,30,947 Rates and taxes 69,958 Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	Total	1,976
Depreciation of right of use assets 29,496 Total 29,496 35.Other expenses Repairs and maintenance Advertisement & publicity 1,30,947 Rates and taxes 69,958 Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	34.Depreciation and amortisation expense	
35.Other expenses Repairs and maintenance Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	Depreciation of right of use assets	29,496
Repairs and maintenance Advertisement & publicity 1,30,947 Rates and taxes 69,958 Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	Total	29,496
Repairs and maintenance Advertisement & publicity 1,30,947 Rates and taxes 69,958 Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	35.Other expenses	
Advertisement & publicity Rates and taxes Legal and consultancy charges Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation (other than considered as finance cost)	•	
Rates and taxes 69,958 Legal and consultancy charges 21,81,111 Bank charges 14 Net loss on foreign currency transaction and translation 4,283 (other than considered as finance cost)	•	1,30,947
Bank charges 14 Net loss on foreign currency transaction and translation 4,283 (other than considered as finance cost)	·	
Bank charges 14 Net loss on foreign currency transaction and translation 4,283 (other than considered as finance cost)	Legal and consultancy charges	,
Net loss on foreign currency transaction and translation 4,283 (other than considered as finance cost)		
· · · · · · · · · · · · · · · · · · ·	-	4,283
Total 23,86,313	(other than considered as finance cost)	
	Total	23,86,313

ELGI COMPRESSORS (M) SDN. BHD. Property, Plant & Equipment schedule March 31, 2022

3(a). Property, plant and equipment

In ₹ Ones

	Office Equipments	Furniture, Fixtures & Office Equipment	Total
As at and year ended March 31, 2021			
Gross carrying amount			
Opening gross carrying amount	-	-	-
Business combinations	-	-	-
Additions	1,37,123	16,58,749	17,95,872
Disposal	-	-	-
Exchange Difference	(728)	(8,812)	(9,540)
Closing gross carrying amount	1,36,395	16,49,937	17,86,332
Accumulated depreciation			
Opening Accumulated depreciation	-	-	-
For the year	-	-	
Additions	-	-	
Disposal	-	-	
Exchange Difference	-	-	
Closing Accumulated depreciation	-	-	
Net carrying amount	1,36,395	16,49,937	17,86,332

ELGI COMPRESSORS (M) SDN. BHD.

3. Leases March 31, 2022 3(b)(i) Right of use assets

ln	۱ ₹ ۱	O	nes

Particulars	Land	Building	Total
As at and year ended March 31, 2022			
Gross carrying amount			
Opening gross carrying amount	-		•
Business combinations			•
Additions	-	7,13,117	7,13,117
Disposal	-	-	
Exchange Difference		(1,496)	(1,496)
Closing gross carrying amount	-	7,11,621	7,11,621
Accumulated depreciation			
Opening gross carrying amount	-	-	
Additions		29,496	29,496
Disposal		-	
Exchange Difference		155	155
Closing Accumulated depreciation	-	29,651	29,651
Net carrying amount	-	6,81,970	6,81,970

3(b)(ii) Lease liabilities	As At March 31,	
	2022	
Current	3,50,613	
Non-current	3,32,340	
Total	6,82,953	