Elgi Compressors Southern Europe SRL Balance Sheet as at March 31, 2022

Balance Sheet Note As At March 31, 2022 ASSETS ASSETS Property, plant and equipment 3a 978 Right of use assets 3b			In € Ones
Non-current assets	Balance Sheet	Note	•
Property, plant and equipment 3a 978 Right of use assets 3b - Capital work-in-progress 3a - Goodwill 2,80,000 Other intangible assets 5 - Financial assets 6 - (i) Investments 6 - (ii) Loans 7 - (iii) Other financial assets 8 6,682 Total non-current assets 2,87,660 Current Assets 11 2,11,679 Financial assets 12 27,705 Other current assets 16 6,793 Total current assets 16 6,793 Total Assets 2,46,177 10 EQUITY Sa 33,837 EQUITY EQUITY 17 10,000 Other equity 18 43,101 Total equity 18 43,101 Total equity 18 43,101 Total equity 18 43,101 Total equity 18<	ASSETS		
Right of use assets 3b - Capital work-in-progress 3a - Goodwill 2,80,000 Other intangible assets 5 - Financial assets - - (i) Investments 6 - - (ii) Loans 7 - - (iii) Other financial assets 8 6,682 -	Non-current assets		
Capital work-in-progress 3a - Goodwill 2,80,000 Other intangible assets 5 - Financial assets - - (ii) Loans 7 - - (iii) Other financial assets 8 6,682 - - - - - - - - - - - - - - - - -	Property, plant and equipment	<u>3a</u>	978
Goodwill 2,80,000 Other intangible assets 5 Financial assets 6 - (i) Investments 6 - (ii) Loans 7 - (iii) Other financial assets 8 6,682 Total non-current assets 2,87,660 Current Assets - 2,87,660 Financial assets 11 2,11,679 (ii) Cash and cash equivalents 12 27,705 Other current assets 16 6,793 Total Assets 2,46,177 104,617 EQUITY AND LIABILITIES 2 5,33,837 EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 18 43,101 Total equity 53,101 53,101 LIABILITIES Value 53,101 Non-current liabilities 4,80,701 (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 23 4,72,031 Oth	Right of use assets	3b	-
Other intangible assets Financial assets (i) Investments (ii) Loans (iii) Loans (iii) Other financial assets Total non-current assets Financial assets (i) Trade roceivables (ii) Trade roceivables (ii) Trade roceivables (ii) Trade roceivables (iii) Cash and cash equivalents (iii) Total Assets (iii) Trade roceivables (iii) Total Assets (iii) Total Assets (iii) Total equity (iii) Trade payables (iiii) Trade payables (iiii) Trade payables (iv) Other financial liabilities (iv) Other current liabilities (i	Capital work-in-progress	<u>3a</u>	-
Financial assets 6 - (ii) Loans 7 - (iii) Other financial assets 8 6,682 Total non-current assets 2,87,660 Current Assets 2,87,660 Current Assets 11 2,11,679 (ii) Cash and cash equivalents 12 27,705 Other current assets 16 6,793 Total Assets 2,46,177 5,33,837 EQUITY AND LIABILITIES EQUITY 5,33,837 EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 18 43,101 Total equity 18 43,101 LIABILITIES 53,101 Non-current liabilities 53,101 Financial liabilities 53,101 (iii) Trade payables 6 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 8,669 (iv) Other financial liabilities 23 4,72,031 Other current liabilities 23 4,72,031 Other current liabilities 25 36	Goodwill		2,80,000
Financial assets 6 - (ii) Loans 7 - (iii) Other financial assets 8 6,682 Total non-current assets 2,87,660 Current Assets 2,87,660 Current Assets 11 2,11,679 (ii) Cash and cash equivalents 12 27,705 Other current assets 16 6,793 Total Assets 2,46,177 5,33,837 EQUITY AND LIABILITIES EQUITY 5,33,837 EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 18 43,101 Total equity 18 43,101 LIABILITIES 53,101 Non-current liabilities 53,101 Financial liabilities 53,101 (iii) Trade payables 6 (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 8,669 (iv) Other financial liabilities 23 4,72,031 Other current liabilities 23 4,72,031 Other current liabilities 25 36	Other intangible assets	<u>5</u>	-
(iii) Loans 7 - (iiii) Other financial assets 8 6,682 Total non-current assets 2,87,660 Current Assets - - Financial assets 11 2,11,679 (ii) Cash and cash equivalents 12 27,705 Other current assets 16 6,793 Total current assets 2,46,177 - Total Assets 5,33,837 - EQUITY AND LIABILITIES - - EQUITY 18 43,101 Total equity 18 43,101 Total equity 18 43,101 LIABILITIES - - Non-current liabilities - - Financial liabilities - - Current liabilities - - (iii) Trade payables - - - (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 23 4,72,031 Other current liabilities 23 4,72,031 Other current liabilities 23 4,80,736 Total liabilities<	Financial assets		
(iii) Other financial assets 8 6,682 Total non-current assets 2,87,660 Current Assets *** Financial assets 11 2,11,679 (ii) Trade receivables 12 27,705 Other current assets 16 6,793 Total current assets 2,46,177 5,33,837 EQUITY AND LIABILITIES *** 5,33,837 EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 53,101 11 LIABILITIES *** *** Non-current liabilities *** *** Financial liabilities *** *** Current liabilities *** *** (iii) Trade payables *** *** (b) Total outstanding dues of creditors other than micro enterprises and small enterprises *** *** (iv) Other financial liabilities 23 4,72,031 Other current liabilities 23 4,72,031 Other current liabilities 23 4,80,736 Total current liabilities 4,80,736<	(i) Investments	<u>6</u>	-
Total non-current assets Current Assets Financial assets (i) Trade receivables (ii) Cash and cash equivalents Other current assets EQUITY and LIABILITIES EQUITY AND LIABILITIES EQUITY Equity share capital Other equity Ital assets Financial liabilities Financial liabilities Financial liabilities (iii) Trade payables (iii) Trade payables (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities Total current liabilities Total current liabilities (iv) Other financial liabilities Total current liabilities Total current liabilities 123 1,72,031 0,036 0,036 0,037,036 0,037,036 0,037,036 0,037,037 0,037 0,03	(ii) Loans	7	-
Financial assets (i) Trade receivables (ii) Cash and cash equivalents Other current assets EQUITY AND LIABILITIES EQUITY Equity share capital Other equity 11 10,000 Other equity 18 43,101 Total equity 18 43,101 Total equity 19 53,101 LIABILITIES Non-current liabilities Financial liabilities Financial liabilities (iii) Trade payables (ib) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Total current liabilities Total current liabilities (iv) Other financial liabilities Total current liabilities Total current liabilities Total current liabilities 12 8,669 13 4,72,031 Other current liabilities Total current liabilities Total current liabilities 4,80,736 Total liabilities 4,80,736	(iii) Other financial assets	<u>8</u>	6,682
Financial assets 11 2,11,679 (ii) Cash and cash equivalents 12 27,705 Other current assets 16 6,793 Total current assets 2,46,177 Total Assets 5,33,837 EQUITY AND LIABILITIES 8 EQUITY 17 10,000 Other equity 18 43,101 Total equity 53,101 53,101 LIABILITIES Non-current liabilities Financial liabilities 5 36 Current liabilities 22 8,669 (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 8,669 (iv) Other financial liabilities 23 4,72,031 Other current liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	Total non-current assets		2,87,660
(i) Trade receivables 11 2,11,679 (ii) Cash and cash equivalents 12 27,705 Other current assets 16 6,793 Total current assets 2,46,177 Total Assets 5,33,837 EQUITY AND LIABILITIES EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 53,101 LIABILITIES Non-current liabilities Financial liabilities Current liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than incredit equity 2 8,669 micro enterprises and small enterprises (iv) Other financial liabilities 2 3 4,72,031 Other current liabilities 2 3 4,80,736 Total current liabilities 4,80,736 Total liabilities 4,80,736	Current Assets		
(ii) Cash and cash equivalents 12 27,705 Other current assets 16 6,793 Total current assets 2,46,177 Total Assets 5,33,837 EQUITY AND LIABILITIES EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 53,101 LIABILITIES Non-current liabilities Financial liabilities Financial liabilities Current liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 2 3 4,72,031 Other current liabilities 2 3 4,80,736 Total current liabilities 4,80,736 Total liabilities 4,80,736	Financial assets		
(ii) Cash and cash equivalents1227,705Other current assets166,793Total current assets2,46,177Total Assets5,33,837EQUITY AND LIABILITIES5EQUITY1710,000Other equity1843,101Total equity1843,101LIABILITIES53,101Non-current liabilities5Financial liabilities5Current liabilities5(iii) Trade payables(b) Total outstanding dues of creditors other than micro enterprises and small enterprises228,669(iv) Other financial liabilities234,72,031Other current liabilities2536Total current liabilities4,80,736Total liabilities4,80,736	(i) Trade receivables	<u>11</u>	2,11,679
Other current assets Total current assets Total current assets Total Assets EQUITY EQUITY AND LIABILITIES EQUITY Equity share capital Other equity 18 43,101 Total equity 18 43,101 Total equity ILIABILITIES Non-current liabilities Financial liabilities Current liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Total current liabilities (iv) Other financial liabilities Total current liabilities Total current liabilities Total current liabilities Total liabilities 4,80,736 Total liabilities 4,80,736	(ii) Cash and cash equivalents		27,705
Total Assets EQUITY AND LIABILITIES EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 53,101 LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (ib) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Total current liabilities Total current liabilities 7 3 4,72,031 7 3 4,80,736 Total liabilities 4,80,736	Other current assets		6,793
EQUITY AND LIABILITIES EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 53,101 LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (ib) Total outstanding dues of creditors other than 22 8,669 micro enterprises and small enterprises (iv) Other financial liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	Total current assets		2,46,177
EQUITY Equity share capital 17 10,000 Other equity 18 43,101 Total equity 53,101 LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (ib) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	Total Assets		5,33,837
Equity share capital 17 10,000 Other equity 18 43,101 Total equity 53,101 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 (iv) Other financial liabilities Total current liabilities Total liabilities Total liabilities 4,80,736 Total liabilities 4,80,736	EQUITY AND LIABILITIES		
Other equity Total equity 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 (iv) Other financial liabilities Total current liabilities Total liabilities 18 43,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101 53,101	EQUITY		
Total equity LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (ib) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	Equity share capital	<u>17</u>	10,000
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 (iv) Other financial liabilities 23 4,72,031 Other current liabilities Total current liabilities 4,80,736 Total liabilities	Other equity	<u>18</u>	43,101
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 (iv) Other financial liabilities Total current liabilities Total liabilities 7 1 2 8,669 8,669 8,669 8,669 8,669 8,669 8,72,031 8,736 8,736 8,736	Total equity		53,101
Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	LIABILITIES		
Current liabilities Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	Non-current liabilities		
Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	Financial liabilities		
(iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	Current liabilities		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 4,72,031 Other current liabilities 25 36 Total current liabilities 4,80,736 Total liabilities 4,80,736	Financial liabilities		
micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Total current liabilities Total liabilities 4,80,736 Total liabilities	(iii) Trade payables		
(iv) Other financial liabilities234,72,031Other current liabilities2536Total current liabilities4,80,736Total liabilities4,80,736	(b) Total outstanding dues of creditors other than	<u>22</u>	8,669
Other current liabilities2536Total current liabilities4,80,736Total liabilities4,80,736	micro enterprises and small enterprises		
Other current liabilities2536Total current liabilities4,80,736Total liabilities4,80,736	(iv) Other financial liabilities	<u>23</u>	4,72,031
Total liabilities 4,80,736	Other current liabilities		36
	Total current liabilities		4,80,736
Total equity and liabilities 5,33,837	Total liabilities		4,80,736
	Total equity and liabilities		5,33,837

Elgi Compressors Southern Europe SRL 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	<u>27</u>	9,06,679
Other income	<u>28</u>	2
Total income		9,06,681
Expenses		
Cost of materials consumed	<u>29</u>	-
Purchases of stock-in-trade	30	-
Changes in Inventories of finished goods, work-in-	<u>31</u>	-
progress and stock-in-trade		
Employee benefits expenses	<u>32</u>	7,24,959
Finance costs	33	-
Depreciation and amortisation expenses	<u>34</u>	99
Other expenses	<u>35</u>	1,38,522
Total expenses		8,63,580
Profit before exceptional items, share of net profits of		43,101
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		43,101
Income tax expense		
- Current tax		-
- Deferred tax		-
Profit for the year from continuing operations		43,101
Profit for the year		43,101
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		
T (a)		42.424
Total comprehensive income for the year		43,101

Elgi Compressors Southern Europe SRL Schedules to the Balance Sheet as at March 31, 2022

6.Investments (Non-current)	In € Ones As At March 31, 2022
(i) At Cost	
Investment in Equity instruments (fully paid-up) (Unquoted)	
Investments In Subsidiaries (wholly owned)	
Investments In Joint Ventures	
Investments in Partnership Firms	
(ii) At fair value through other comprehensive Income	
•	
Investments in Equity Instruments-(fully paid-up) (Quoted)	
Investments In Preference Shares	
Investments In Government Or Trust Securities	
Investments In Debentures Or Bonds	
Investment in Equity instruments (fully paid-up)	
(Unquoted)	
Total	-
	_
8.Other financial assets (Non-current)	
Security deposits	6,682
Total	6,682
11.Trade receivables	
Unsecured, considered good	2,11,679
Unsecured, considered doubtful	-
	2,11,679
Less: Allowance for doubtful debts(expected credit loss	-
allowance)	
Total .	2,11,679
12.Cash and cash equivalents	,
(a) Cash on hand	1
(c) Balance with banks	27.704
- In current accounts	27,704
Total	27,705
15.Other financial asset	
Derivative instruments not designated as hedges	
Derivative instruments not designated as hedges	
Interest rate swap	_
Others	-
16.Other current assets	
Balance with Government authorities	6,793
	2,170

Elgi Compressors Southern Europe SRL Schedules to the Balance Sheet as at March 31, 2022

Total	6,793
	In € Ones
17.Equity Share capital	As At March 31,
	2022
Authorised	
Equity shares of ₹ 1 each/-: ₹ 300 million	
Issued, Subscribed and fully paid up	
Equity shares of ₹ 1 each/-	10,000
Total	10,000
	In € Ones
18.Other Equity	As At March 31,
	2022
Reserves & Surplus	
Retained earnings	43,101
Total	43,101
	In € Ones
18. Other equity- Movement during the year	As At March 31,
	2022
a) Capital reserve	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	
Closing balance	
b) Securities Premium reserve	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	
Closing balance	
c) Statutory reserve	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	
Closing balance	
d) General reserve	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	
Closing balance	
e) Share option outstanding account	
Opening balance	-
Employee stock option expense	-
Deductions/adjustment during the year	<u> </u>
Closing balance	<u>-</u>

Elgi Compressors Southern Europe SRL

Schedules to the Balance Sheet as at March 31, 2022

f) Retained earnings	
i) Netailled earnings	
Net profit for the period	43,101
Item of other comprehensive income recognised directly	
in retained earnings	
Appropriations	-
General Reserve	-
Dividend on equity shares (including Dividend distribution	-
tax)	
Closing balance	43,101
g) Treasury Stock	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	-
Closing Balance	
h) Other Reserves	
FVOCI - Equity instruments	
Opening balance	-
Additions during the year	-
Deductions/adjustments during the year	-
Closing balance	
Cash flow hedge reserve	
Opening balance	-
Changes in fair value of interest rate swap (net of tax)	-
Deductions/(Adjustments) during the year	-
Closing balance	
Foreign currency translation reserve	
Changes in Foreign currency translation reserve	-
Add/less: Amounts recognized in Profit or loss on loss of	-
control over subsidiary	
Closing balance	-
i)Capital Redemption Reserve	
j)Revaluation Reserve	
22.Trade payables	
Others	
Other creditors	8,669
Total	8,669
23.Other financial liabilities	
Derivatives not designated as hedges	
Derivative instruments designated as hedges	
Others Employee hanefit expenses payable	2 45 220
Employee benefit expenses payable Others	3,15,230
Total	1,56,801 4,72,031
Ισιαι	4,72,031

Elgi Compressors Southern Europe SRL Schedules to the Balance Sheet as at March 31, 2022

25.Other current liabilities	
Other liabilities	36
Total	36
	In € Ones
26. Income taxes	As At March 31,
	2022
(a) Income tax expense	
Current tax	
Current tax on profits for the year	-
Total current tax expense	-
Deferred tax	
Decrease/(increase) in deferred tax assets	-
Total deferred tax expense/ (benefit)	-
Income tax expense	-
(b) Income tax assets/ liabilities	
(i) Current tax assets (net)	-
(ii) Current tax liabilities (net)	-
Net current tax asset/ (liability) at the end of the year	
Movement during the year:	
Opening balance	-
Add: Income tax paid during the year	-
Less: Current tax payable for the year	_
Income tax on other comprehensive income	_
Less: MAT credit adjusted	-
Closing balance	
(c) Deferred tax assets / liabilities	
(i) Deferred tax assets (net)	_
(ii) Deferred tax liabilities	_
Net deferred tax asset/(liability) at the end of the year	
Het deferred tax asset/(hability) at the end of the year	
Movement during the year	
Net deferred tax asset/(liability) at the beginning of	_
the year	
Credits/ (Charge) in Profit and loss relating to	_
temporary differences	
Credits/ (Charge) in Other comprehensive income on	_
account of timing differences	_
Translation differences	
Net deferred tax asset/(liability) at the end of the	<u> </u>
,	-
year	

Elgi Compressors Southern Europe SRL

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

	In € Ones
27.Revenue from operations	April 01, 2021 to
	March 31, 2022
Revenue from contracts with customers	
Sale of services	9,06,679
Total	9,06,679
	In € Ones
28.Other income	April 01, 2021 to
	March 31, 2022
Interest income - Others	2
Total	
	In € Ones
29.Cost of material consumed	April 01, 2021 to
27. Cost of illaterial consumed	March 31, 2022
Opening stock of raw materials	March 31, 2022
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	
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	-
Net change in inventory	
*excludes R&D inventory	
	In € Ones
32.Employee benefit expenses	April 01, 2021 to
	March 31, 2022
Salaries, wages and bonus	5,05,845
Contribution to Provident fund & Superannuation scheme	2,19,114
and the second s	_,,
Total	7,24,959
•	

Elgi Compressors Southern Europe SRL

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

34.Depreciation and amortisation expense Depreciation of property, plant and equipment	99
Total	99
35 Other evacues	
35.Other expenses	
Repairs and maintenance	4 502
Communication expenses	1,503
Power and fuel	894
Travelling & conveyance	40,328
Insurance	500
Printing and stationery	365
Rates and taxes	310
Rent	5,622
Legal and consultancy charges	81,135
Bank charges	1,295
Miscellaneous expenses	6,570
Total	1,38,522

3(a). Property, plant and equipment As At March 31, 2022

In € Ones

Particulars	Land	Building	Plant & Machinery	Office equipment	Furniture and	Vehicle	Canteen Equipments	Total	Capital Work-in-
					Fixtures				Progress
Gross carrying amount									
Accumulated depreciation									
Gross block (GL Accounts)	-	-	-	1,077	-	-	-	1,077	-
Accumulated depreciation (GL Accounts)	-	-	-	99	-	-	-	99	-
Net block (GL)	-	-	-	978	-	-		978	-
Difference-Schedule Vs. GL	-	-		(978)		-	-	(978)	-
· ·	-	-	-			-	-		

Elgi Compressors Southern Europe SRL Intangible assets March 31, 2022

5.Other Intangible assets and Goodwill As At March 31, 2022

In € Ones Computer Software Brand names Non- Compete fees Total Intangible **Particulars** Drawings Customer Goodwill relationships assets Gross carrying amount Opening gross carrying amount Accumulated amortisation 2,80,000 Net block (As per GL) Difference-Schedule Vs. GL (2,80,000)