

**Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2022**

(Rs. in Millions)

Particulars	As at	
	September 30, 2022	March 31, 2022
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	1,818.03	1,875.82
Right of use assets	27.92	20.66
Capital work-in-progress	202.83	65.23
Investment properties	54.45	54.64
Goodwill	1.23	1.23
Other intangible assets	35.61	40.47
Financial assets		
(i) Investments	1,837.31	1,813.81
(ii) Loans	620.93	602.55
(iii) Other financial assets	32.02	32.00
Deffered tax assets (Net)	82.72	66.77
Other non-current assets	31.92	75.44
<b>Total non-current assets</b>	<b>4,744.97</b>	<b>4,648.62</b>
<b>Current Assets</b>		
Inventories	2,139.56	1,715.80
Financial assets		
(i) Trade receivables	4,474.23	4,244.51
(ii) Cash and cash equivalents	632.46	556.31
(iii) Bank balances other than (ii) above	1,216.55	627.41
(iv) Deposits with financial institutions	1,500.00	400.00
(v) Loans	42.97	23.30
(vi) Other financial assets	177.77	130.21
Other current assets	366.19	268.87
<b>Total current assets</b>	<b>10,549.73</b>	<b>7,966.41</b>
<b>Total assets</b>	<b>15,294.70</b>	<b>12,615.03</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	316.91	316.91
Other equity	10,332.69	9,524.31
<b>Total equity</b>	<b>10,649.60</b>	<b>9,841.22</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Lease liabilities	19.93	16.67
Provisions	63.65	69.59
<b>Total non-current liabilities</b>	<b>83.58</b>	<b>86.26</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	1,850.00	-
(ii) Lease liabilities	10.92	6.66
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	288.56	395.27
(b) Total outstanding dues of creditors other than micro and small enterprises	1,625.47	1,522.71
(iv) Other financial liabilities	215.94	282.57
Provisions	197.05	141.98
Current tax liabilities (Net)	179.80	158.91
Other current liabilities	193.78	179.45
<b>Total current liabilities</b>	<b>4,561.52</b>	<b>2,687.55</b>
<b>Total liabilities</b>	<b>4,645.10</b>	<b>2,773.81</b>
<b>Total equity and liabilities</b>	<b>15,294.70</b>	<b>12,615.03</b>

For and on behalf of the Board of Directors

Jairam Varadaraj  
Managing Director

 Place: Coimbatore  
Date: November 04, 2022

**ELGI EQUIPMENTS LIMITED**

Trichy Road, Singanallur, Coimbatore - 641005, Tamilnadu, India

T : +91 422 2589 555, W : www.elgi.com, Toll - free No : 1800-425-3544, CIN : L29120TZ1960PLC000351



Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2022

(Rs. in Millions)

Particulars	As at	
	September 30, 2022	March 31, 2022
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,385.56	2,454.19
Right of use assets	657.81	600.05
Capital work-in-progress	216.49	68.16
Investment properties	167.94	167.96
Goodwill	1,952.09	1,914.66
Other intangible assets	353.48	395.52
Intangible assets under development	10.54	6.50
Investments accounted for using the equity method	238.91	200.96
<b>Financial assets</b>		
(i) Investments	131.49	107.99
(ii) Loans	59.99	77.34
(iii) Other financial assets	64.47	57.70
Deferred tax assets (Net)	244.97	174.70
Non-current tax assets (Net)	12.53	8.16
Other non-current assets	31.92	80.18
<b>Total non-current assets</b>	<b>6,528.19</b>	<b>6,314.07</b>
<b>Current Assets</b>		
Inventories	6,185.69	4,830.56
<b>Financial assets</b>		
(i) Trade receivables	4,788.49	4,718.82
(ii) Cash and cash equivalents	1,267.22	1,170.74
(iii) Bank balances other than (ii) above	1,476.45	1,027.72
(iv) Deposits with financial institutions	1,770.00	585.00
(v) Loans	47.87	28.82
(vi) Other financial assets	130.92	67.58
Assets held for sale	248.72	231.71
Other current assets	876.52	674.14
<b>Total current assets</b>	<b>16,791.88</b>	<b>13,335.09</b>
<b>Total assets</b>	<b>23,320.07</b>	<b>19,649.16</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	316.91	316.91
Other equity	10,947.15	10,008.22
<b>Total equity</b>	<b>11,264.06</b>	<b>10,325.13</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
(i) Long term borrowings	436.67	577.99
(ii) Lease liabilities	523.39	478.60
(iii) Other financial liabilities	-	5.76
Provisions	137.00	141.89
Deferred tax liabilities (Net)	136.50	59.46
<b>Total non-current liabilities</b>	<b>1,233.56</b>	<b>1,263.70</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
(i) Borrowings	5,627.13	3,136.97
(ii) Lease liabilities	183.57	164.64
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	331.92	447.40
(b) Total outstanding dues of creditors other than micro and small enterprises	3,049.78	2,739.21
(iv) Other financial liabilities	561.99	760.93
Provisions	288.94	159.05
Current Tax Liabilities (Net)	327.46	259.07
Other current liabilities	451.66	393.06
<b>Total current liabilities</b>	<b>10,822.45</b>	<b>8,060.33</b>
<b>Total liabilities</b>	<b>12,056.01</b>	<b>9,324.03</b>
<b>Total equity and liabilities</b>	<b>23,320.07</b>	<b>19,649.16</b>

For and on behalf of the Board of Directors

  
Jairam Varadaraj  
Managing Director

Place: Coimbatore  
Date: November 04, 2022



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