

Standalone Statement of Assets and Liabilities as at March 31, 2023

(Rs. in Millions)

Particulars	As at	
	March 31, 2023	March 31, 2022
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,048.86	1,875.82
Right of use assets	23.53	20.66
Capital work-in-progress	25.20	65.23
Investment properties	53.95	54.64
Goodwill	1.23	1.23
Other intangible assets	28.77	40.47
Financial assets		
(i) Investments	1,840.86	1,813.81
(ii) Loans	628.58	602.55
(iii) Other financial assets	32.51	32.00
Deffered tax assets (Net)	102.72	66.77
Other non-current assets	50.87	75.44
Total non-current assets	4,837.08	4,648.62
Current Assets		
Inventories	1,673.49	1,715.80
Financial assets		
(i) Trade receivables	4,435.14	4,244.51
(ii) Cash and cash equivalents	519.18	548.96
(iii) Bank balances other than (ii) above	2,034.85	634.76
(iv) Deposits with financial institutions	1,850.00	400.00
(v) Loans	35.35	23.30
(vi) Other financial assets	160.56	130.21
Other current assets	277.85	268.87
Total current assets	10,986.42	7,966.41
Total assets	15,823.50	12,615.03
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	316.91	316.91
Other equity	11,903.09	9,524.31
Total equity	12,220.00	9,841.22
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	17.29	16.67
Provisions	87.82	69.59
Total non-current liabilities	105.11	86.26
Current liabilities		
Financial liabilities		
(i) Borrowings	903.68	-
(ii) Lease liabilities	9.24	6.66
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	275.73	395.27
(b) Total outstanding dues of creditors other than micro and small enterprises	1,384.38	1,522.71
(iv) Other financial liabilities	374.51	282.57
Provisions	239.64	141.98
Current tax liabilities (Net)	100.78	158.91
Other current liabilities	210.43	179.45
Total current liabilities	3,498.39	2,687.55
Total liabilities	3,603.50	2,773.81
Total equity and liabilities	15,823.50	12,615.03

For and on behalf of the Board of Directors


 Place: Coimbatore
 Date: May 19, 2023



Jairam Varadaraj
 Managing Director

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 / 1800 203 3544, CIN : L29120TZ1960PLC000351

Consolidated Statement of Assets and Liabilities as at March 31, 2023

(Rs. in Millions)

Particulars	As at	
	March 31, 2023	March 31, 2022
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,830.52	2,454.19
Right of use assets	626.48	600.05
Capital work-in-progress	27.86	68.16
Investment properties	42.51	167.96
Goodwill	2,032.60	1,914.66
Other intangible assets	336.31	395.52
Intangible assets under development	1.37	6.50
Investments accounted for using the equity method	234.89	200.96
Financial assets		
(i) Investments	135.07	107.99
(ii) Loans	61.49	77.34
(iii) Other financial assets	64.98	57.70
Deferred tax assets (Net)	311.84	174.70
Non-current tax assets (Net)	15.19	8.16
Other non-current assets	57.13	80.18
Total non-current assets	6,778.24	6,314.07
Current Assets		
Inventories	6,023.63	4,830.56
Financial assets		
(i) Trade receivables	5,507.07	4,718.82
(ii) Cash and cash equivalents	1,247.33	1,163.39
(iii) Bank balances other than (ii) above	2,262.86	1,035.07
(iv) Deposits with financial institutions	2,192.00	585.00
(v) Loans	45.16	28.82
(vi) Other financial assets	124.64	67.58
Assets held for sale	-	231.71
Other current assets	834.67	674.14
Total current assets	18,237.36	13,335.09
Total assets	25,015.60	19,649.16
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	316.91	316.91
Other equity	13,394.64	10,008.22
Total equity	13,711.55	10,325.13
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Long term borrowings	216.13	577.99
(ii) Lease liabilities	479.77	478.60
(iii) Other financial liabilities	-	5.76
Provisions	172.55	141.89
Deferred tax liabilities (Net)	224.53	59.46
Total non-current liabilities	1,092.98	1,263.70
Current liabilities		
Financial liabilities		
(i) Borrowings	4,870.95	3,136.97
(ii) Lease liabilities	201.03	164.64
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	334.11	447.40
(b) Total outstanding dues of creditors other than micro and small enterprises	2,804.14	2,739.21
(iv) Other financial liabilities	885.58	760.93
Provisions	314.15	159.05
Current Tax Liabilities (Net)	228.31	259.07
Other current liabilities	572.80	393.06
Total current liabilities	10,211.07	8,060.33
Total liabilities	11,304.05	9,324.03
Total equity and liabilities	25,015.60	19,649.16

For and on behalf of the Board of Directors



Place: Coimbatore
Date: May 19, 2023

Jairam Varadaraaj
Jairam Varadaraaj
Managing Director

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 / 1800 203 3544, CIN : L29120TZ1960PLC000351