	t of Financial Results for the quarter ended man area, =		Quarter ended		Year e	nded
S. No.	Particulars	March 31, 2022	Dec 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
1 1	income	19,05,05,990	7,62,57,877	5,16,04,777	42,13,03,032	17,91,94,982
	(a) Revenue from operations	1,32,023	83,105	-2,60,922	3,82,994	5,23,567
	(b) Other income	19,06,38,013	7,63,40,982	5,13,43,855	42,16,86,026	17,97,18,549
	Total income	17,000,000		-		
2	Expenses	11,85,06,130	7,92,89,237	2,23,48,461	32,38,11,166	8,13,84,740
	(a) Cost of materials consumed	1,09,46,553	15,13,012		1,52,83,145	94,43,364
	(h) Durchases of stock-in-trade	1,09,40,333	• •	·		79,12,807
	(c) Changes in inventories of finished goods, stock-in-trade and	-1,17,58,526	-3,29,23,777	5,44,155	-8,20,01,704	
	work-in-progress	1,30,01,619	96,20,756	83,66,321	4,04,32,616	
	(d) Employee benefits expense	10,40,978	9,77,871		40,54,396	
	(e) Finance costs	1,37,125	1,23,577	1	5,00,003	
:	(f) Depreciation and amortisation expense	1,15,13,255	82,64,709	1	4,09,74,708	
	(g) Other expenses	14,33,87,134	6,68,65,385	<del></del>		15,81,49,070
	Total expenses	4,72,50,880	94,75,597		7,86,91,957	2,15,69,479
3	Profit before exceptional items and tax (1 - 2)	4,72,30,880	)-ij, v ju i i	-		
4	Exceptional items	4,72,50,880	94,75,597	38,74,218	7,86,91,957	2,15,69,479
5	Profit before tax (3 + 4)	4,72,50,666	7 (7. 4)=1.1			
6	Tax expense	1,17,28,018	21,90,486	11,99,344	2,00,64,318	61,85,02
j	Current tax	1,17,20,010	2.,		·Ì	
	Deferred tax		1		5,86,27,639	1,53,84,45
7	Net Profit for the period before share of profit of joint ventures	3,55,22,862	72,85,111	26,74,874	3,00,27,037	1,52,61,12
	(5 - 6)					
8	Share of Profit of joint venture	3,55,22,862	72,85,11	26,74,874	5,86,27,639	1,53,84,45
9	Net Profit for the period (7 + 8)	3,33,22,802	1-7,			
10	Other comprehensive income, net of income tax					1
	A. Items that will not be reclassified to profit or loss	-74,46,070	15,02,18	4 68,76,62	-1,04,81,30	
	B. Items that will be reclassified to profit or loss	-74,46,070			-1,04,81,30	94,60,38
	Total other comprehensive income, net of income tax	-74,40,075				
		2,80,76,792	87,87,29	95,51,49	4,81,46,33	8 2,48,44,83
11	Total comprehensive income for the period (9 +10)	2,00,10,10				
İ	Net Profit attributable to:	3,55,22,862	72,85,11	1 26,74,87	5,86,27,63	9 1,53,84,45
	- Owners	5,00,22,00		-	-	
	- Non-controlling interests					
	Total comprehensive income attributable to: - Owners	2,80,76,79	87,87,29	5 95,51,49	9 4,81,46,33	8 2,48,44,83
	- Non-controlling interests		-	-		





#### Elgi Compressors Do Brasil Imp.E.Exp LTDA Balance Sheet as at March 31, 2022

Balance Sheet	Note	As At March 31, 2022	In ₹ Actual As At March 31, 2021
ASSETS			
Non-current assets	~	14 60 191	9,24,109
Property, plant and equipment	<u>3a</u>	11,60,181	7,24,107
Right of use assets	3b	•	. <u> </u>
Capital work-in-progress	<u>3a</u>		0
Other intangible assets	<u>5</u>	. 0	U
Financial assets			
(i) Investments	<u>6</u>	-	-
(ii) Loans	7	•	•
(iii) Other financial assets	8	-	0.24.400
Total non-current assets		11,60,181	9,24,109
Current Assets		4 4 00 70 400	/ 09 40 470
Inventories	<u>10</u>	14,28,72,633	6,08,10,670
Financial assets		0 40 53 335	/ 4/ 07 /10
(i) Trade receivables	<u>11</u>	8,40,53,325	6,16,07,410
(ii) Cash and cash equivalents	<u>12</u>	5,17,88,822	2,26,09,974
(v) Loans	<u>14</u>	8,26,466	8,81,589
Other current assets	<u>16</u>	3,30,94,275	1,47,86,191
Total current assets		31,26,35,521	16,06,95,833
Total Assets		31,37,95,702	16,16,19,942
EQUITY AND LIABILITIES			
EQUITY		44.00.44.430	44 00 64 420
Equity share capital	<u>17</u>	11,00,61,139	11,00,61,139
Other equity	<u>18</u>	(14,10,00,601)	(18,91,46,940)
Total equity		(3,09,39,462)	(7,90,85,800)
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Current liabilities			
Financial liabilities	. 41	42.07.40.270	42 74 40 620
(i) Borrowings	<u>19b</u>	13,07,40,370	12,71,19,630
(iii) Trade payables		44 00 50 854	4 42 40 541
<ul><li>(b) Total outstanding dues of creditors other than micro enterprises and small enterprises</li></ul>	<u>22</u>	11,09,50,856	4,62,49,541
(iv) Other financial liabilities	<u>23</u>	7,98,66,644	6,03,83,961
Current tax liabilities (net)	<u>26b</u>	64,95,803	6,35,698
Other current liabilities	<u>25</u>	1,66,81,491	63,16,912
Total current liabilities		34,47,35,164	24,07,05,742
Total liabilities		34,47,35,164	24,07,05,742
Total equity and liabilities		31,37,95,702	16,16,19,942

Place: Coimbatore Date: 11-05-2022

For ELGI EQUIPMENTS LIMITED

AUTHORISED SIGNATORIES

For RJC ASSOCIATES Chartered Accountants

> (R. JEYACHANDRAN) Partner. M.No. 21848

## Elgi Compressors Do Brasil Imp.E.Exp LTDA Profit & Loss Account for the year ended March 31, 2022

			In ₹ Actual
CD CH and Loca	Note	April 01, 2021 to	April 01, 2020 to
tatement of Profit and Loss		March 31, 2022	March 31, 2021
To the approximations	<u>27</u>	42,13,03,032	17,91,94,982
Revenue from operations	<u>28</u>	3,82,994	5,23,567
Other income		42,16,86,026	17,97,18,549
Total income			
Expenses	<u>29</u>	32,38,11,166	8,13,84,740
Cost of materials consumed	<u>30</u>	1,52,83,145	94,43,364
Purchases of stock-in-trade	<u>31</u>	(8,20,61,964)	79,12,807
Changes in Inventories of finished goods, work-in-	21	( )	
progress and stock-in-trade	<u>32</u>	4,04,32,616	2,96,42,769
Employee benefits expenses	<u>33</u>	40,54,396	46,55,093
Finance costs	<u>33</u> <u>34</u>	5,00,003	7,40,949
Depreciation and amortisation expenses	3 <del>4</del> 35	4,09,74,708	2,43,69,348
Other expenses	27	34,29,94,069	15,81,49,068
Total expenses		7,86,91,957	2,15,69,480
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		7,86,91,957	2,15,69,480
Profit before tax		7,00,71,737	<b>, ,</b>
Income tax expense		2,00,64,318	61,85,027
- Current tax		2,00,04,310	4.,42,
- Deferred tax		F 04 27 420	1,53,84,454
Profit for the year from continuing operations		5,86,27,639	1,53,84,454
Profit for the year		5,86,27,639	1,33,04,43
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			
Changes in foreign currency translation reserve		(1,04,81,301)	
Other comprehensive income for the year, net of tax		(1,04,81,301)	94,60,38
		4,81,46,338	2,48,44,83

Place: Coimbatore Date: 11-05-2022 AUTHORISED SIGNATORIES

For ELGI EQUIPMENTS LIMITED

For RJC ASSOCIATES
Chartered Accountants

(R. JEYACHANDRAN) Partner, M.No. 21848

#### Elgi Compressors Do Brasil Imp.E.Exp LTDA Schedules to the Balance Sheet as at March 31, 2022

6.Investments (Non-current)	As At March 31, 2022	In ₹Actual As At March 31, 2021
Total	-	-
10.Inventories		
(c) Finished goods	14,28,72,633	6,08,10,670
Total	14,28,72,633	6,08,10,670
11.Trade receivables		
Unsecured, considered good	9,88,50,805	6 16 07 410
Unsecured, considered doubtful	7,00,30,003	6,16,07,410
	9,88,50,805	86,57,660 7,02,65,070
Less: Allowance for doubtful debts(expected credit loss allowance)	(1,47,97,480)	(86,57,660)
Total	8,40,53,325	6,16,07,410
12.Cash and cash equivalents (c) Balance with banks		
- In current accounts	4,77,12,780	2,26,09,974
<ul> <li>In deposit accounts (with original maturity of 3 months or less)</li> </ul>	40,76,041	•
Total	5,17,88,822	2,26,09,974
14.Loans (Current)		
Loans considered good - Unsecured		
Loan to employees	8,26,466	8,81,589
	8,26,466	8,81,589
Loans- Credit impaired		
	8,26,466	8,81,589
Total	8,26,466	8,81,589
15.Other financial asset		
16.Other current assets		
Prepaid expenses	1,70,197	1,57,760
Balance with Government authorities	3,04,97,697	1,10,87,434
Advance to suppliers	24,26,381	35,40,996
Total	3,30,94,275	1,47,86,191





## Elgi Compressors Do Brasil Imp.E.Exp LTDA Schedules to the Balance Sheet as at March 31, 2022

17.Equity Share capital	As At March 31, 2022	In ₹ Actual As At March 31, 2021
Authorised		
Issued, Subscribed and fully paid up	11,00,61,139	11,00,61,139
	11,00,61,139	11,00,61,139
Total —	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		In ₹ Actual
18.Other Equity	As At March 31, 2022	As At March 31, 2021
Reserves & Surplus	(4 107)	(27,66,93,766)
Retained earnings	(21,80,66,127)	8,75,46,827
Other Reserves —	7,70,65,526	(18,91,46,940)
Total —	(14,10,00,601)	(10,71,40,740)
18. Other equity- Movement during the year	As At March 31, 2022	In ₹ Actual As At March 31, 2021
f) Retained earnings		(29,20,78,220)
Opening balance	(27,66,93,766)	1,53,84,454
Net profit for the period	5,86,27,639	1,00,04,404
Item of other comprehensive income recognised directly		
in retained earnings	(21,80,66,127)	(27,66,93,766)
Closing balance –	(21,80,00,127)	(27,00)-07
h) Other Reserves		
Foreign currency translation reserve	8,75,46,827	7,80,86,443
Opening balance	(1,04,81,301)	94,60,384
Changes in Foreign currency translation reserve Add/less: Amounts recognized in Profit or loss on loss of	(1,0 1,0 1,0 1,7	-
control over subsidiary .	7,70,65,526	8,75,46,827
Closing balance		
		In ₹ Actual
19(b). Borrowings (Current)	As At March 31, 2022	As At March 31, 2021
Loans repayable on demand		
Secured		
- from Banks		
Unsecured		
- from Banks	13,07,40,370	12,71,19,630
- from others	13,07,40,370	12,71,19,630
	13,07,40,370	12,71,19,630
Total	,.,,.,,.,	
1) PM E		1 7 TESS

## Elgi Compressors Do Brasil Imp.E.Exp LTDA Schedules to the Balance Sheet as at March 31, 2022

22.Trade payables		
Others	11,09,50,856	4,62,49,541
Other creditors	11,09,50,856	4,62,49,541
Total		-
23.Other financial liabilities  Derivatives not designated as hedges  Derivative instruments designated as hedges		
Others	7,54,62,130	5,76,94,932
Interest accrued and due on current borrowings	44,04,514	26,89,029
Employee benefit expenses payable	7,98,66,644	6,03,83,961
Total	7,70,00,01	
25.Other current liabilities	61,94,488	-
Advances received from customers	1,04,87,003	63,16,9 <u>12</u>
Other liabilities —	1,66,81,491	63,16,912
Total -	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		In ₹ Actual
26. Income taxes	As At March 31, 2022	As At March 31, 2021
(a) Income tax expense		
Current tax	2,00,64,318	61,85,027
Current tax on profits for the year	2,00,64,318	61,85,027
Total current tax expense	2,00,01,510	
Deferred tax	•	•
Decrease/(increase) in deferred tax assets		-
Total deferred tax expense/ (benefit)	2,00,64,318	61,85,027
Income tax expense -	2,00,0.,0	
(b) Income tax assets/ liabilities		-
(i) Current tax assets (net)	64,95,803	6,35,698
(%) Current tax liabilities (net)	(64,95,803)	(6,35,698)
Net current tax asset/ (liability) at the end of the year	(0.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Movement during the year:	(6,35,698)	10,83,117
Opening balance	1,42,04,214	44,66,212
Add: Income tax paid during the year	(2,00,64,318)	(61,85,027)
Less: Current tax payable for the year	(2,00,0 ,,- ,- ,	-
Income tax on other comprehensive income	-	<u>-</u>
Less: MAT credit adjusted	(64,95,803)	(6,35,698)
Closing balance	ζ= -9 /	





# Elgi Compressors Do Brasil Imp.E.Exp LTDA Schedules to the Profit & Loss Account for the year/period ended March 31, 2022

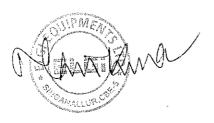
ichedules to the		In ₹ Actual
	April 01, 2021 to	April 01, 2020 to
27.Revenue from operations	March 31, 2022	March 31, 2021
Revenue from contracts with customers	41,93,53,902	17,67,90,207
Sale of products		24,04,775
Sale of services	19,49,130	17,91,94,982
Total	42,13,03,032	17,71,71,
Total		In ₹ Actual
	April 01, 2021 to	April 01, 2020 to
28.Other income	March 31, 2022	March 31, 2021
	3,36,336	4,55,025
Interest income - Others	46,658	68,541
Miscellenous income (net)	3,82,994	5,23,567
Total	J, 5 m, 1	
		In ₹ Actual
	April 01, 2021 to	April 01, 2020 to
29.Cost of material consumed	March 31, 2022	March 31, 2021
	*	-
Opening stock of raw materials	32,38,11,166	8,13,84,740
Purchases	32,38,11,166	8,13,84,740
Total	J.2., 5 - , 1 - ,	
Less:	u u	-
Inventory of materials at the end of the year	32,38,11,166	8,13,84,740
Cost of material consumed	32,30,7.7	
*excludes R&D inventory		
30.Purchases of stock in trade	4 52 93 445	94,43,364
Purchase of other traded goods	1,52,83,145	94,43,364
Total	1,52,83,145	,,,,,
31.Changes in inventories of finished goods, work-in-		
progress and traded goods		
		4 07 22 474
Opening inventory*  Finished goods	6,08,10,670	6,87,23,476
	-	-
Work-in-progress Stock-in-trade	-	. 07.22.476
	6,08,10,670	6,87,23,476
Total		4 00 40 470
Closing inventory*  Finished goods	14,28,72,633	6,08,10,670
Work-in-progress		<u>.</u>
Stock-in-trade		
	14,28,72,63	
Total  Net change in inventory	(8,20,61,964	) 79,12,807
*excludes R&D inventory	-	
*excludes RED Inventory		# Jesion





# Elgi Compressors Do Brasil Imp.E.Exp LTDA Schedules to the Profit & Loss Account for the year/period ended March 31, 2022

March 31, 2022   March 31, 2022   March 31, 2022   March 31, 2023   3,88,30,167   2,82,70,431   16,02,449   13,71,431   13,71,431   14,04,32,616   2,96,42,73   16,02,449   13,71,431   13,71,431   14,04,34,396   14,04,32,616   2,96,42,73   14,04,54,396   14,054,396   14,055,70   14,054,396   14,055,70   14,054,396   14,055,70   14,054,396   14,055,70   14,054,396   14,055,70   14,054,396   14,055,70   15,055,70			In ₹ Actual
March 31, 2022   March 31, 2022   March 31, 2022   March 31, 2023   3,88,30,167   2,82,70,431   16,02,449   13,71,431   13,71,431   14,04,32,616   2,96,42,73   16,02,449   13,71,431   13,71,431   14,04,34,396   14,04,32,616   2,96,42,73   14,04,54,396   14,054,396   14,055,70   14,054,396   14,055,70   14,054,396   14,055,70   14,054,396   14,055,70   14,054,396   14,055,70   14,054,396   14,055,70   15,055,70	Δ.	nril 01, 2021 to	April 01, 2020 to
Salaries, wages and bonus         3,88,30,167         2,82,70,1           Staff welfare expenses         16,02,449         13,71,5           Total         4,04,32,616         2,96,42,7           33.Finance costs         40,54,396         46,55, 1           Interest expense (other financing arrangements)         40,54,396         46,55, 1           7 total         40,54,396         46,55, 1           34.Depreciation and amortisation expense         5,00,003         7,40, 1           Depreciation of property, plant and equipment         5,00,003         7,40, 1           Total         5,00,003         7,40, 1           35.Other expenses         1,45,70,133         49,38           Commission         9,56,633         8,26           Repairs and maintenance         9,56,633         8,26           -Building         9,56,633         8,26           -Plant and machinery         14,62,481         6,95           -Others         1,87,650         1,67           Communication expenses         1,87,650         1,67           Power and fuel         12,81,477         10,28           Transport charges         23,07,492         15,50           Travelling & conveyance         15,38,545         16,29			March 31, 2021
Salaries, wages and bonus         16,02,449         13,71,1           Total         4,04,32,616         2,96,42,7           33.Finance costs         40,54,396         46,55,			2,82,70,878
Staff welfare expenses         4,04,32,616         2,96,42,7           33.Finance costs Interest expense (other financing arrangements)         40,54,396         46,55, 40,54,396         46,55, 40,54,396         46,55, 40,54,396         46,55, 40,54,396         46,55, 40,54,396         46,55, 40,54,396         46,55, 40,54,396         46,55, 40,54,396         46,55, 40,54,396         46,55, 40		, -	13,71,891
Total	velfare expenses		2,96,42,769
Interest expense (other financing arrangements)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Interest expense (other financing arrangements)   A0,54,396   A6,55,45	nce costs	40 54 396	46,55,093
Total         34.Depreciation and amortisation expense       5,00,003       7,40,         Depreciation of property, plant and equipment       5,00,003       7,40,         Total       5,00,003       7,40,         35.Other expenses       1,45,70,133       49,38         Commission       9,56,633       8,26         Repairs and maintenance       9,56,633       8,26         - Building       18,93,729       24,58         - Plant and machinery       14,62,481       6,95         - Others       14,81,926       11,46         Communication expenses       1,87,650       1,67         Power and fuel       12,81,477       10,28         Transport charges       23,07,492       15,50         Insurance       15,38,545       16,25         Insurance       55,246       55         Advertisement & publicity       2,73,164       1,16         Printing and stationery       (1,32,600)       8,16         After sales expenses       4,33,278       2,8         Rates and taxes       39,58,451       36,8         Rent       Legal and consultancy charges       3,17,150       2,7	st expense (other financing arrangements)		46,55,093
Depreciation of property, plant and equipment Total         3,00,003         7,40,           35.Other expenses         1,45,70,133         49,38           Commission         9,56,633         8,26           -Building         18,93,729         24,58           -Plant and machinery         14,62,481         6,95           -Others         14,81,926         11,46           Communication expenses         1,87,650         1,67           Power and fuel         1,81,477         10,28           Transport charges         23,07,492         15,50           Travelling & conveyance         15,38,545         16,29           Insurance         55,246         59           Advertisement & publicity         2,73,164         1,16           Printing and stationery         (1,32,600)         8,16           After sales expenses         4,33,278         2,8           Rates and taxes         39,58,451         36,8           Rent         Legal and consultancy charges         3,17,150         2,7		40,54,590	10,00,00
Depreciation of property, plant and equipment Total         3,00,003         7,40,           35.Other expenses         1,45,70,133         49,38           Commission         9,56,633         8,26           -Building         18,93,729         24,58           -Plant and machinery         14,62,481         6,95           -Others         14,81,926         11,46           Communication expenses         1,87,650         1,67           Power and fuel         1,81,477         10,28           Transport charges         23,07,492         15,50           Travelling & conveyance         15,38,545         16,29           Insurance         55,246         59           Advertisement & publicity         2,73,164         1,16           Printing and stationery         (1,32,600)         8,16           After sales expenses         4,33,278         2,8           Rates and taxes         39,58,451         36,8           Rent         Legal and consultancy charges         3,17,150         2,7	reciation and amortisation expense	r 00 003	7,40,949
35.Other expenses         Commission       1,45,70,133       49,38         Repairs and maintenance       9,56,633       8,26         -Building       18,93,729       24,58         -Plant and machinery       14,62,481       6,95         -Others       14,81,926       11,46         Communication expenses       1,87,650       1,67         Power and fuel       12,81,477       10,28         Transport charges       23,07,492       15,50         Insurance       15,38,545       16,29         Insurance       55,246       50         Advertisement & publicity       2,73,164       1,16         Printing and stationery       (1,32,600)       8,19         After sales expenses       4,33,278       2,8         Rates and taxes       39,58,451       36,8         Rent       Legal and consultancy charges       3,17,150       2,7	ciation of property, plant and equipment		7,40,949
Commission       1,45,70,133       47,36         Repairs and maintenance       9,56,633       8,26         -Building       18,93,729       24,58         -Plant and machinery       14,62,481       6,95         -Others       14,81,926       11,46         Communication expenses       1,87,650       1,67         Power and fuel       12,81,477       10,28         Transport charges       23,07,492       15,50         Travelling & conveyance       15,38,545       16,29         Insurance       55,246       50         Advertisement & publicity       2,73,164       1,10         Printing and stationery       (1,32,600)       8,10         After sales expenses       4,33,278       2,8         Rates and taxes       39,58,451       36,8         Rent       62,00,059       41,6         Legal and consultancy charges       3,17,150       2,7		5,00,003	7,40,747
Commission       1,45,765.         Repairs and maintenance       9,56,633       8,26         -Building       18,93,729       24,58         -Plant and machinery       14,62,481       6,95         -Others       14,81,926       11,46         Communication expenses       1,87,650       1,67         Power and fuel       12,81,477       10,28         Transport charges       23,07,492       15,50         Travelling & conveyance       15,38,545       16,29         Insurance       55,246       59         Advertisement & publicity       2,73,164       1,16         Printing and stationery       (1,32,600)       8,11         After sales expenses       4,33,278       2,8         Rates and taxes       39,58,451       36,8         Rent       62,00,059       41,6         Legal and consultancy charges       3,17,150       2,7	er expenses	4 45 70 122	49,38,515
-Building 9,36,633 6,26 -Plant and machinery 18,93,729 24,58 -Plant and machinery 14,62,481 6,95 -Others 14,81,926 11,46 Communication expenses 1,87,650 1,67 Power and fuel 12,81,477 10,28 Transport charges 23,07,492 15,50 Travelling & conveyance 15,38,545 16,29 Insurance 55,246 59 Advertisement & publicity 2,73,164 1,16 Printing and stationery (1,32,600) 8,19 After sales expenses 4,33,278 2,88 Rates and taxes 39,58,451 36,8 Rent Legal and consultancy charges 3,17,150 2,77  Bank charges	nission	1,45,70,155	17,50,510
-Building -Plant and machinery -Others	irs and maintenance	0 54 433	8,26,756
-Plant and machinery -Others  Communication expenses Power and fuel Transport charges Travelling & conveyance Insurance Advertisement & publicity Printing and stationery After sales expenses Rates and taxes Rent Legal and consultancy charges  14,62,481 14,62,481 11,46 11,46 11,46 12,81,477 10,28 12,81,477 10,28 15,50 15,38,545 16,29 16,29 1	lding	•	24,58,023
-Others  Communication expenses  Power and fuel  Transport charges  Travelling & conveyance  Insurance  Advertisement & publicity  Printing and stationery  After sales expenses  Rates and taxes  Rent  Legal and consultancy charges  11,46  11,46  11,46  12,81,477  10,28  12,81,477  10,28  15,50  15,38,545  16,29  15,38,545  16,29  15,30  16,29  17,31,64  11,16  11,	int and machinery	• •	6,95,998
Communication expenses       1,87,650       1,67         Power and fuel       12,81,477       10,28         Transport charges       23,07,492       15,50         Travelling & conveyance       15,38,545       16,29         Insurance       55,246       59         Advertisement & publicity       2,73,164       1,16         Printing and stationery       (1,32,600)       8,19         After sales expenses       4,33,278       2,8         Rates and taxes       39,58,451       36,8         Rent       62,00,059       41,6         Legal and consultancy charges       3,17,150       2,7	ners	•	11,46,327
Power and fuel 12,81,477 10,28 Transport charges 23,07,492 15,50 Travelling & conveyance 15,38,545 16,29 Insurance 55,246 59 Advertisement & publicity 2,73,164 1,16 Printing and stationery (1,32,600) 8,19 After sales expenses 4,33,278 2,89 Rates and taxes 39,58,451 36,8 Rent Legal and consultancy charges 3,17,150 2,77	nunication expenses	•	1,67,251
Transport charges       23,07,492       15,50         Travelling & conveyance       15,38,545       16,29         Insurance       55,246       59         Advertisement & publicity       2,73,164       1,16         Printing and stationery       (1,32,600)       8,19         After sales expenses       4,33,278       2,8         Rates and taxes       39,58,451       36,8         Rent       62,00,059       41,6         Legal and consultancy charges       3,17,150       2,7	er and fuel		10,28,153
Travelling & conveyance       25,07,10         Insurance       15,38,545       16,29         Advertisement & publicity       2,73,164       1,16         Printing and stationery       (1,32,600)       8,10         After sales expenses       4,33,278       2,8         Rates and taxes       39,58,451       36,8         Rent       62,00,059       41,6         Legal and consultancy charges       3,17,150       2,7	sport charges	· ·	15,50,000
Insurance       55,246       59         Advertisement & publicity       2,73,164       1,16         Printing and stationery       (1,32,600)       8,19         After sales expenses       4,33,278       2,8         Rates and taxes       39,58,451       36,8         Rent       62,00,059       41,6         Legal and consultancy charges       3,17,150       2,7	elling & conveyance	•	16,29,541
Advertisement & publicity  Printing and stationery  After sales expenses  Rates and taxes  Rent  Legal and consultancy charges  Advertisement & publicity  2,73,164  1,16  1,16  1,32,600)  8,10  4,33,278  39,58,451  36,8  41,6  2,7  820k charges  3,17,150  2,7	ance	•	59,854
Printing and stationery (1,32,600) 8,10  After sales expenses 4,33,278 2,8  Rates and taxes 39,58,451 36,8  Rent 62,00,059 41,6  Legal and consultancy charges 3,17,150 2,7		•	1,16,632
After sales expenses (1,32,800) 6,7 Rates and taxes 4,33,278 2,8 Rent 39,58,451 36,8 Legal and consultancy charges 62,00,059 41,6 Rank charges 3,17,150 2,7		•	8,19,719
Rates and taxes 39,58,451 36,8  Rent 62,00,059 41,6  Legal and consultancy charges 3,17,150 2,7	r sales expenses	* * * .	2,87,568
Rent Legal and consultancy charges 62,00,059 41,6 2,7 8apk charges 3,17,150 2,7	s and taxes	· ·	36,81,734
Legal and consultancy charges 3,17,150 2,7	1		41,69,120
Raph charges	al and consultancy charges	, ,	2,77,563
puin com 500 46 / 45 2 3 6	charges	, ,	3,66,209
Net loss on foreign currency transaction and translation 18,643 3,0	loss on foreign currency transaction and translation	18,643	3,00,207
(other than considered as finance cost)	er than considered as finance cost)	24 52 070	
Bad debts written off & Provision for doubtful advances 36,52,979	debts written off & Provision for doubtful advances	36,52,9/9	•
and debts 5,18,270 1,5	debts	5 18 27 <b>0</b>	1,50,384
111 University over 00000	tellaneous expenses		2,43,69,348
Total 4,05,74,700 2,105	al	4,07,74,700	,,,





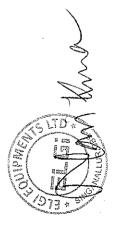
Eigi Compressors Do Brasil Imp.E.Exp LTDA Property, Plant & Equipment schedule March 31, 2022

In ₹ Actual

3(a). Property, plant and equipment As At March 31, 2022					45.00	HetoT	Canital Work-in-
The state of the s	Plant & Machinery	Office equipment	Furniture and Fixtures	Venicle	Equipments		Progress
Gross carrying amount	42,54,783	4,94,989	12,13,829	4,08,364	47,001	64,18,966	
Opening gross carrying amount Additions	, ,	5,19,697	1 1	t t	t 4 3	5,19,697	
Disposal	9.83.386	1,83,697	2,80,546	94,383	10,863	15,52,875	
Exchange difference Flosing gross carrying amount	52,38,169	11,98,383	14,94,375	5,02,747	57,864	84,91,538	•
Accumulated depreciation Opening accumulated depreciation For the year	33,95,257 4,49,442	4,94,990 26,349	11,82,757	4,08,364	13,472	54,94,840 4,99,855	
Disposal	8 44 654	1.17.917	2,76,301	94,383	3,386	13,36,641	
Exchange Difference	46.89,353	6,39,257	14,81,079	5,02,747	18,900	73,31,336	1
Closing Acculialated depredation	5.48.816	5,59,127	13,296	2	38,964	11,60,181	\$

3(a) Property, plant and equipment As At March 31, 2021				1 - 1 - 2 - 2	0004040	Total	Canital Work-in-
Particulars	Plant & Machinery	Office equipment	Furniture and Fixtures	venicie	Equipments		Progress
Gross carrying amount	47,13,696	5,48,378	13,44,751	4,52,409	52,070	71,11,304	
Opening gross carrying amount	1	•	ı	1	1 1	,	
Additions	E	1	I.	· •	ı	,	
Disposal	2000	-53 389	-1.30.922	-44,045	-5,069	-6,92,338	
Exchange difference	42 54 783	4.94.989	12,13,829	4,08,364	47,001	64,18,966	
Closing gross carrying amount	72,71,72					-	
Accumulated depreciation	32 03 542	5 45 021	12.19.178	4,52,409	12,842	55,22,962	
Opening accumulated depreciation For the vear	4,41,267	3,166	85,952		1,964	5,32,349	
Disposal		, ,	- 040 00 7	- 44 045	-1.334	-5.60,471	
Exchange Difference	-3,39,522	761,55-	-1,44,373	010,11		07074	
official Assumption depreciation	33.95.257	4,94,990	11,82,757	4,08,364	13,4/2	24,94,840	- Andrews
CIOSILIS ACCUITURAGE ACPLICATION	0 50 576		31.072		33,529	9,24,108	





### Elgi Compressors Do Brasil Imp.E.Exp LTDA Intangible assets March 31, 2022

ner Intangible assets and Goodwill As At March 31, 202	Drawings	Computer Software	Total	Capital Work-ii Progre
culars				
		20,00,782	20,00,782	
Gross carrying amount	_	-	-	
Opening gross carrying amount	-	-	-	
Additions	_	-	- [	
Disposal	_	4,62,430	4,62,430	<u> </u>
Exchange difference		24,63,212	24,63,212	
Closing gross carrying amount Accumulated depreciation Opening accumulated depreciation	-	20,00,782	20,00,782	
For the year	_	-	-	
Disposal		4,62,430	4,62,430	
Exchange Difference		24,63,212	24,63,212	
Closing Accumulated depreciation			-	

ther Intangible assets and Goodwill As At March 31, 2021	Drawings	Computer Software	Total	Capital Work-i Progre
ciculars				
	-	22,16,583	22,16,583	
Gross carrying amount	<u>.</u>	-	-	
Opening gross carrying amount	- 1	-	-	
Additions	<b>-</b>	-	-	
Disposal		-2,15,801	-2,15,801	
Exchange difference		20,00,782	20,00,782	
Closing gross carrying amount				
Accumulated depreciation	_	19,95,370	19,95,370	
Opening accumulated depreciation	_	2,08,598	2,08,598	
For the year	-	-	- Ì	
Disposal	-	-2,03,186	-2,03,186	
Exchange Difference		20,00,782	20,00,782	
Closing Accumulated depreciation		20,007,700	-	





38(a) Trade receivables- Ageing

Particulars	Not due		Outstanding for fol	Allowance for				
		Less than 6 months	6 months - 1 year	1 -2 years	2-3 years	More than 3 years	doubtful debts	Total
As at March 31, 2023					-			
(a) From related parties (Parent & Subsidiairies controlled by the Parent)	•.		-		-	-		
(b) Others				_		- ,		-
(i) Undisputed Trade Receivables- considered good	13,75,67,645	2,48,627		3,70,107		· .	-	13,81,86,380
(ii) Undisputed Trade Receivables- which have significant increase in credit risk		-	<u>.</u>	•	. · · · · ·			_
(iii) Undisputed Trade Receivables- credit impaired		·-			_			_ ~ .
(iv) Disputed Trade Receivables- considered good		~. <u>.</u>						
(v) Disputed Trade Receivables- which have significant increase in credit risk			•	•		-		 -
(vi) Disputed Trade Receivables- credit impaired				24,67,333		<u>.</u> -	(24,67,333)	-
	13,75,67,645	2,48,627	-	28,37,440			(24,67,333)	13,81,86,380
As at March 31, 2022		8						
(a) From related parties (Parent & Subsidiairies controlled by the Parent)	•		•			•	. *	-
(b) Others	- 1						w 2	
(i) Undisputed Trade Receivables- considered good	3,46,10,672	2,72,45,350	1,26,28,963	47,29,999	2,62,105	45,76,236		8,40,53,325
(ii) Undisputed Trade Receivables- which have significant increase in credit risk			ra s	-	· · ·	· · ·	-	_
(iii) Undisputed Trade Receivables- credit impaired					_			
(iv) Disputed Trade Receivables- considered good				ة ف <sub>ي</sub> - ا	_	.		
(v) Disputed Trade Receivables- which have significant increase in credit risk				•	_			
(vi) Disputed Trade Receivables- credit impaired						1,47,97,480	(1,47,97,480)	
	3,46,10,672	2,72,45,350	1,26,28,963	47,29,999	2,62,105	1,93,73,716	(1,47,97,480)	8,40,53,325

38(b) Trade payables- Ageing

Particulars	Not due	Outs	tanding for following	4 _ 4				
		Less than 6 months	6 months - 1 year	1 -2 years	2-3 years	More than 3 years	Unbilled	Total
As at March 31, 2023	2 3	n jeg en s	- 17 11/2					
(i) Related parties (Parent & Subsidiairies controlled by the		z =				2		
Parent)	13,28,83,045	· · · · · · · · · · · · · · · · · · ·		-		-		13,28,83,045
(ii) Others	1,12,39,256	5,57,024	2,22,555	4,69,037	-			1,24,87,872
	14,41,22,301	5,57,024	2,22,555	4,69,037	• .			14,53,70,917
As at March 31, 2022			, Pal			`		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(i) Related parties (Parent & Subsidiairies controlled by the								10,09,92,525
Parent)	10,09,92,525	-	-					10,07,72,323
(ii) Others	14,35,493	53,09,693	32,13,146		-			99,58,331
	10,24,28,018	53,09,693	32,13,146	-				11,09,50,856

