

Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2023

(Rs. in Millions)

Particulars	As at	
	September 30, 2023	March 31, 2023
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,015.05	2,048.86
Right of use assets	19.13	23.53
Capital work-in-progress	60.68	25.20
Investment properties	53.80	53.95
Goodwill	1.23	1.23
Other intangible assets	25.89	28.77
Financial assets		
(i) Investments	1,892.03	1,840.86
(ii) Loans	640.31	628.58
(iii) Other financial assets	35.32	32.51
Non-current tax assets (Net)	50.52	-
Deferred tax assets (Net)	111.81	102.72
Other non-current assets	78.36	50.87
Total non-current assets	4,984.13	4,837.08
Current Assets		
Inventories	1,929.31	1,673.49
Financial assets		
(i) Trade receivables	4,201.39	4,435.14
(ii) Cash and cash equivalents	754.64	519.18
(iii) Bank balances other than (ii) above	4,278.55	2,034.85
(iv) Deposits with financial institutions	-	1,850.00
(v) Loans	43.51	35.35
(vi) Other financial assets	278.70	160.56
Other current assets	247.27	277.85
Total current assets	11,733.37	10,986.42
Total assets	16,717.50	15,823.50
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	316.91	316.91
Other equity	12,761.56	11,903.09
Total equity	13,078.47	12,220.00
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	14.48	17.29
Provisions	87.82	87.82
Total non-current liabilities	102.30	105.11
Current liabilities		
Financial liabilities		
(i) Borrowings	1,004.37	903.68
(ii) Lease liabilities	7.53	9.24
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	383.12	275.73
(b) Total outstanding dues of creditors other than micro and small enterprises	1,408.78	1,384.38
(iv) Other financial liabilities	233.30	374.51
Provisions	276.89	239.64
Current tax liabilities (Net)	-	100.78
Other current liabilities	222.74	210.43
Total current liabilities	3,536.73	3,498.39
Total liabilities	3,639.03	3,603.50
Total equity and liabilities	16,717.50	15,823.50

For and on behalf of the Board of Directors

Place: Coimbatore

Date: November 08, 2023



Jairam Varadaraj
 Managing Director

ELGI EQUIPMENTS LIMITED

Registered Office : Elgi Industrial Complex III, Trichy Road, Singaperumal, Coimbatore - 641005, Tamilnadu, India

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CIN : L29120TZ1960PLC000351

Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2023

(Rs. in Millions)

Particulars	As at	
	September 30, 2023	March 31, 2023
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,794.91	2,830.52
Right of use assets	678.67	626.48
Capital work-in-progress	63.52	27.86
Investment properties	42.51	42.51
Goodwill	2,030.63	2,032.60
Other intangible assets	298.81	336.31
Intangible assets under development	2.64	1.37
Investments accounted for using the equity method	246.36	234.89
Financial assets		
(i) Investments	186.21	135.07
(ii) Loans	67.43	61.49
(iii) Other financial assets	70.52	64.98
Deferred tax assets (Net)	324.95	311.84
Non-current tax assets (Net)	78.40	15.19
Other non-current assets	88.86	57.13
Total non-current assets	6,974.42	6,778.24
Current Assets		
Inventories	6,287.98	6,023.63
Financial assets		
(i) Trade receivables	5,541.54	5,507.07
(ii) Cash and cash equivalents	1,551.18	1,247.33
(iii) Bank balances other than (ii) above	4,761.10	2,262.86
(iv) Deposits with financial institutions	-	2,192.00
(v) Loans	56.23	45.16
(vi) Other financial assets	222.81	124.64
Other current assets	785.83	834.67
Total current assets	19,206.67	18,237.36
Total assets	26,181.09	25,015.60
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	316.91	316.91
Other equity	14,303.96	13,394.64
Total equity	14,620.87	13,711.55
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Long term borrowings	122.67	216.13
(ii) Lease liabilities	536.88	479.77
Provisions	171.02	172.55
Deferred tax liabilities (Net)	217.44	224.53
Total non-current liabilities	1,048.01	1,092.98
Current liabilities		
Financial liabilities		
(i) Borrowings	5,383.99	4,870.95
(ii) Lease liabilities	200.92	201.03
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	443.42	334.11
(b) Total outstanding dues of creditors other than micro and small enterprises	2,844.35	2,804.14
(iv) Other financial liabilities	607.59	885.58
Provisions	356.84	314.15
Current Tax Liabilities (Net)	156.01	228.31
Other current liabilities	519.09	572.80
Total current liabilities	10,512.21	10,211.07
Total liabilities	11,560.22	11,304.05
Total equity and liabilities	26,181.09	25,015.60

For and on behalf of the Board of Directors

 Place: Coimbatore
 Date: November 08, 2023


Jairam Vanadaraj
 Managing Director

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