

Consolidated Statement of Assets and Liabilities as at March 31, 2024

(Rs. in Millions)

Particulars	As at	
	March 31, 2024	March 31, 2023
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,784.06	2,830.52
Right of use assets	708.91	626.48
Capital work-in-progress	95.29	27.86
Investment properties	42.51	42.51
Goodwill	2,053.12	2,032.60
Other intangible assets	277.62	336.31
Intangible assets under development	-	1.37
Investments accounted for using the equity method	214.67	234.89
Financial assets		
(i) Investments	194.06	135.07
(ii) Loans	65.58	61.49
(iii) Other financial assets	69.65	64.98
Non-current tax assets (Net)	97.41	15.19
Deferred tax assets (Net)	344.54	311.84
Other non-current assets	69.60	57.13
Total non-current assets	7,017.02	6,778.24
Current Assets		
Inventories	6,222.30	6,023.63
Financial assets		
(i) Trade receivables	6,030.98	5,507.07
(ii) Cash and cash equivalents	2,294.53	1,247.33
(iii) Bank balances other than (ii) above	5,450.42	2,262.86
(iv) Deposits with financial institutions	-	2,192.00
(v) Loans	51.46	45.16
(vi) Other financial assets	242.32	124.64
Assets held for sale	28.01	-
Other current assets	872.22	834.67
Total current assets	21,192.24	18,237.36
Total assets	28,209.26	25,015.60
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	316.91	316.91
Other equity	15,793.89	13,394.64
Total equity	16,110.80	13,711.55
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Long term borrowings	195.87	216.13
(ii) Lease liabilities	543.07	479.77
Provisions	181.79	172.55
Deferred tax liabilities (Net)	137.81	224.53
Total non-current liabilities	1,058.54	1,092.98
Current liabilities		
Financial liabilities		
(i) Borrowings	5,408.75	4,870.95
(ii) Lease liabilities	232.87	201.03
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	510.26	334.11
(b) Total outstanding dues of creditors other than micro and small enterprises	2,944.02	2,804.14
(iv) Other financial liabilities	909.68	885.58
Provisions	375.55	314.15
Current Tax Liabilities (Net)	72.92	228.31
Other current liabilities	585.87	572.80
Total current liabilities	11,039.92	10,211.07
Total liabilities	12,098.46	11,304.05
Total equity and liabilities	28,209.26	25,015.60

For and on behalf of the Board of Directors

 Place: Coimbatore
 Date: May 27, 2024



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

Standalone Statement of Assets and Liabilities as at March 31, 2024

(Rs. in Millions)

Particulars	As at	
	March 31, 2024	March 31, 2023
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,001.11	2,048.86
Right of use assets	19.32	23.53
Capital work-in-progress	93.13	25.20
Investment properties	53.65	53.95
Goodwill	1.23	1.23
Other intangible assets	22.00	28.77
Financial assets		
(i) Investments	1,899.88	1,840.86
(ii) Loans	643.89	628.58
(iii) Other financial assets	36.35	32.51
Non-current tax assets (Net)	57.75	-
Deferred tax assets (Net)	127.97	102.72
Other non-current assets	63.08	50.87
Total non-current assets	5,019.36	4,837.08
Current Assets		
Inventories	1,864.34	1,673.49
Financial assets		
(i) Trade receivables	5,095.47	4,435.14
(ii) Cash and cash equivalents	1,464.90	519.18
(iii) Bank balances other than (ii) above	4,968.41	2,034.85
(iv) Deposits with financial institutions	-	1,850.00
(v) Loans	39.02	35.35
(vi) Other financial assets	274.59	160.56
Other current assets	291.43	277.85
Total current assets	13,998.16	10,986.42
Total assets	19,017.52	15,823.50
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	316.91	316.91
Other equity	14,376.19	11,903.09
Total equity	14,693.10	12,220.00
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	15.98	17.29
Provisions	90.14	87.82
Total non-current liabilities	106.12	105.11
Current liabilities		
Financial liabilities		
(i) Borrowings	1,095.93	903.68
(ii) Lease liabilities	6.06	9.24
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	459.67	275.73
(b) Total outstanding dues of creditors other than micro and small enterprises	1,695.69	1,384.38
(iv) Other financial liabilities	420.83	374.51
Provisions	294.74	239.64
Current tax liabilities (Net)	-	100.78
Other current liabilities	245.38	210.43
Total current liabilities	4,218.30	3,498.39
Total liabilities	4,324.42	3,603.50
Total equity and liabilities	19,017.52	15,823.50

For and on behalf of the Board of Directors

 Place: Coimbatore
 Date: May 27, 2024



Jairam Varadaraj
 Managing Director

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