

**Consolidated Statement of Assets and Liabilities as at March 31, 2025**

(Rs. in Millions)

Particulars	As at	
	March 31, 2025	March 31, 2024
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,734	2,784
Right of use assets	807	709
Capital work-in-progress	530	95
Investment properties	43	43
Goodwill	2,094	2,053
Other intangible assets	237	278
Investments accounted for using the equity method	205	215
Financial assets		
(i) Investments	250	194
(ii) Loans	61	66
(iii) Other financial assets	62	70
Income tax assets (Net)	64	97
Deferred tax assets (Net)	346	345
Other non-current assets	211	70
<b>Total non-current assets</b>	<b>7,644</b>	<b>7,019</b>
<b>Current Assets</b>		
Inventories	6,085	6,222
Financial assets		
(i) Investments	351	-
(ii) Trade receivables	6,084	5,927
(iii) Cash and cash equivalents	1,203	2,294
(iv) Bank balances other than (iii) above	7,542	5,451
(v) Loans	43	52
(vi) Other financial assets	342	242
Contract assets	107	104
Assets held for sale	13	28
Other current assets	1,001	872
<b>Total current assets</b>	<b>22,771</b>	<b>21,192</b>
<b>Total assets</b>	<b>30,415</b>	<b>28,211</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	317	317
Other equity	18,339	15,795
<b>Total equity</b>	<b>18,656</b>	<b>16,112</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	71	196
(ii) Lease liabilities	626	543
(iii) Other financial liabilities	3	-
Provisions	192	182
Deferred tax liabilities (Net)	46	138
<b>Total non-current liabilities</b>	<b>938</b>	<b>1,059</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	4,837	5,409
(ii) Lease liabilities	238	233
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	626	510
(b) Total outstanding dues of creditors other than micro and small enterprises	2,741	2,944
(iv) Other financial liabilities	991	910
Provisions	591	375
Current Tax Liabilities (Net)	35	73
Other current liabilities	762	586
<b>Total current liabilities</b>	<b>10,821</b>	<b>11,040</b>
<b>Total liabilities</b>	<b>11,759</b>	<b>12,099</b>
<b>Total equity and liabilities</b>	<b>30,415</b>	<b>28,211</b>

For and on behalf of the Board of Directors

 Place: Coimbatore  
 Date: May 28, 2025

 Initialed For  
 Identification  
 Purpose Only

  
**Jairam Varadaraj**  
 Managing Director

**ELGI EQUIPMENTS LIMITED**

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