Elgi Compressors Iberia S.L. Balance Sheet as at March 31, 2024

Non-current assets Property, plant and equipment 3a 2,739 1,118 Right of use assets 3b	Balance Sheet	Note	As At March 31, 2024	In € Actual As At March 31, 2023
Property, plant and equipment 3a 2,739 1,118 Right of use assets 3b - - Capital work-in-progress 3a - - Other intangible assets 5 - - Financial assets 6 - - - (ii) Loans 7 - - - - (iii) Other financial assets 8 -	ASSETS			
Right of use assets	Non-current assets			
Capital work-in-progress 3a . . . Other intangible assets 5 . . . Financial assets 	Property, plant and equipment	<u>3a</u>	2,739	1,118
Other intangible assets 5 - - Financial assets - - - (ii) Loans 7 - - (iii) Other financial assets 8 - - Deferred tax assets (Net) 26c 20,771 30,300 Total non-current assets 23,510 31,418 Current Assets 23,510 31,418 Current Assets 11 1,60,185 2,04,896 (ii) Cash and cash equivalents 12 4,925 16,883 Other current assets 16 15,233 10,257 Total current assets 18 1,80,342 2,32,036 Total Assets 2,03,853 2,63,454 EQUITY AND LIABILITIES 2 2,03,853 2,63,454 EQUITY AND LIABILITIES 2 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 18 1,16,370 87,785 LIABILITIES 5 6,988 7,699 micro enterpri	Right of use assets	3b	-	-
Financial assets (i) Investments (ii) Loans 7	Capital work-in-progress	<u>3a</u>	-	-
(i) Investments 6 - - (ii) Loans 7 - - (iii) Other financial assets 8 - - Deferred tax assets (Net) 26c 20,771 30,300 Total non-current assets 23,510 31,418 Current Assets Financial assets 11 1,60,185 2,04,896 (ii) Cash and cash equivalents 12 4,925 16,883 Other current assets 16 15,233 10,257 Total current assets 1,80,342 2,32,036 Total Assets 2,03,853 2,63,454 EQUITY AND LIABILITIES EQUITY EQUITY 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 18 1,16,370 87,785 LIABILITIES Non-current liabilities 4 1,16,370 87,785 Current liabilities 6 6,988 7,699 micro enterprises and small enterprises 6 6,988 7,699 (iv) Other financial liabilities 23 44,	Other intangible assets	<u>5</u>	-	-
(iii) Loans 7 - - (iii) Other financial assets 8 - - Deferred tax assets (Net) 26c 20,771 30,300 Total non-current assets 23,510 31,418 Current Assets 8 2,04,896 (i) Trade receivables 11 1,60,185 2,04,896 (ii) Cash and cash equivalents 12 4,925 16,883 Other current assets 16 15,233 10,257 Total current assets 1,80,342 2,32,036 Total Assets 2,03,853 2,63,454 EQUITY AND LIABILITIES EQUITY 2,03,853 2,63,454 EQUITY Equity share capital 17 3,000 3,000 Other equity 18 1,13,370 87,785 LIABILITIES Non-current liabilities 1,16,370 87,785 Current liabilities 5 6,988 7,699 (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 2 6,988 7,699 Other current liabilities 23 44,095 1,23,	Financial assets			
(iii) Loans 7 - - - - - - - - - - - - - - - - - <	(i) Investments	<u>6</u>	-	-
Deferred tax assets (Net) 26c 20,771 30,300 Total non-current assets 23,510 31,418 Current Assets	(ii) Loans	7	-	-
Total non-current assets 23,510 31,418 Current Assets Financial assets (i) Trade receivables 11 1,60,185 2,04,896 (ii) Cash and cash equivalents 12 4,925 16,883 Other current assets 16 15,233 10,257 Total current assets 2,03,853 2,63,454 EQUITY AND LIABILITIES 2,03,853 2,63,454 EQUITY Equity share capital 17 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 18 1,13,370 87,785 LIABILITIES Non-current liabilities 1,16,370 87,785 Current liabilities 5 1,16,370 87,785 Current liabilities 6 6,988 7,699 micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 <	(iii) Other financial assets	8	-	-
Current Assets Financial liabilities Financial liabiliti	Deferred tax assets (Net)	<u>26c</u>	20,771	30,300
Financial assets 11 1,60,185 2,04,896 (ii) Cash and cash equivalents 12 4,925 16,883 Other current assets 16 15,233 10,257 Total current assets 1,80,342 2,32,036 Total Assets 2,03,853 2,63,454 EQUITY AND LIABILITIES EQUITY Equity share capital 17 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 18 1,16,370 87,785 LIABILITIES Non-current liabilities 5 1,16,370 87,785 Current liabilities 6 6,988 7,699 (iii) Trade payables 6 6,988 7,699 (iv) Other financial liabilities 22 6,988 7,699 (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Total non-current assets		23,510	31,418
(i) Trade receivables 11 1,60,185 2,04,896 (ii) Cash and cash equivalents 12 4,925 16,883 Other current assets 16 15,233 10,257 Total current assets 1,80,342 2,32,036 Total Assets 2,03,853 2,63,454 EQUITY AND LIABILITIES 8 2,03,853 2,63,454 EQUITY Equity share capital 17 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 11,16,370 87,785 LIABILITIES Non-current liabilities 1,16,370 87,785 Current liabilities 6) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 6,988 7,699 (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Current Assets			
(ii) Cash and cash equivalents 12 4,925 16,883 Other current assets 16 15,233 10,257 Total current assets 1,80,342 2,32,036 Total Assets 2,03,853 2,63,454 EQUITY AND LIABILITIES 2 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 18 1,16,370 87,785 LIABILITIES Non-current liabilities Financial liabilities Current liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 6,988 7,699 (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Financial assets			
Other current assets 16 15,233 10,257 Total current assets 1,80,342 2,32,036 Total Assets 2,03,853 2,63,454 EQUITY EQUITY 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 18 1,16,370 87,785 LIABILITIES Non-current liabilities 4,765 1,16,370 87,785 Current liabilities Current liabilities 6,988 7,699 (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises 22 6,988 7,699 (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	(i) Trade receivables	<u>11</u>	1,60,185	2,04,896
Total current assets	(ii) Cash and cash equivalents		4,925	16,883
Total Assets 2,03,853 2,63,454 EQUITY AND LIABILITIES 2 3,000 3,000 Equity share capital 17 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 1,16,370 87,785 LIABILITIES Non-current liabilities Financial liabilities Verent liabilities (iii) Trade payables 4,095 7,699 (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Other current assets	<u>16</u>	15,233	10,257
EQUITY AND LIABILITIES EQUITY Equity share capital 17 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 1,16,370 87,785 LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (ib) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Total current assets		1,80,342	2,32,036
EQUITY Equity share capital 17 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 1,16,370 87,785 LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than 22 6,988 7,699 micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Total Assets		2,03,853	2,63,454
Equity share capital 17 3,000 3,000 Other equity 18 1,13,370 84,785 Total equity 1,16,370 87,785 LIABILITIES Non-current liabilities Financial liabilities Current liabilities (iii) Trade payables (ib) Total outstanding dues of creditors other than 22 6,988 7,699 micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	EQUITY AND LIABILITIES			
Other equity Total equity LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (ib) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities Total current liabilities Total liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	EQUITY			
Total equity LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Equity share capital	<u>17</u>	3,000	3,000
LIABILITIES Non-current liabilities Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Other equity	<u>18</u>	1,13,370	84,785
Non-current liabilities Financial liabilities Current liabilities Financial liabilities Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Total equity		1,16,370	87,785
Financial liabilities Current liabilities Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Total current liabilities Total liabilities Financial liabilities 22 6,988 7,699 7,699 1,23,921 25 36,399 44,049 4,049 Total current liabilities 87,482 1,75,669	LIABILITIES			
Current liabilities Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Non-current liabilities			
Financial liabilities (iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Financial liabilities			
(iii) Trade payables (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Current liabilities			
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	Financial liabilities			
micro enterprises and small enterprises (iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	(iii) Trade payables			
(iv) Other financial liabilities 23 44,095 1,23,921 Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	(b) Total outstanding dues of creditors other than	<u>22</u>	6,988	7,699
Other current liabilities 25 36,399 44,049 Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	micro enterprises and small enterprises			
Total current liabilities 87,482 1,75,669 Total liabilities 87,482 1,75,669	(iv) Other financial liabilities	<u>23</u>	44,095	1,23,921
Total liabilities 87,482 1,75,669	Other current liabilities	<u>25</u>	36,399	44,049
<u> </u>	Total current liabilities		87,482	1,75,669
Total equity and liabilities 2,03,853 2,63,454	Total liabilities		87,482	1,75,669
	Total equity and liabilities		2,03,853	2,63,454

Elgi Compressors Iberia S.L. Profit & Loss Account for the year ended March 31, 2024

			In € Actual
Statement of Profit and Loss	Note	April 01, 2023 to	April 01, 2022 to
		March 31, 2024	March 31, 2023
Revenue from operations	<u>27</u>	8,00,398	9,11,906
Other income	28	-	-
Total income		8,00,398	9,11,906
Expenses			
Cost of materials consumed	<u>29</u>	-	-
Purchases of stock-in-trade	30	-	-
Changes in Inventories of finished goods, work-in-	<u>31</u>	-	-
progress and stock-in-trade			
Employee benefits expenses	<u>32</u>	6,16,245	6,97,554
Finance costs	33	-	-
Depreciation and amortisation expenses	<u>34</u>	400	127
Other expenses	<u>35</u>	1,45,639	1,70,800
Total expenses		7,62,284	8,68,482
Profit before exceptional items, share of net profits of		38,114	43,424
investments accounted for using equity method and tax			
Share of profit/(loss) of joint ventures accounted for using equity method		-	-
Exceptional items		-	-
Profit before tax		38,114	43,424
Income tax expense			·
- Current tax		-	23,581
- Deferred tax		9,529	(30,300)
Profit for the year from continuing operations		28,586	50,143
Profit for the year		28,586	50,143
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		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		28,586	50,143
Total comprehensive income for the year		20,300	30,143

Elgi Compressors Iberia S.L. Property, Plant & Equipment schedule March 31, 2024

3(a). Property, plant and equipment

In € Ones

As at 31 March 2024	Office equipment	Furniture & Fixtures	Vehicle	Total
Gross carrying amount				
Opening gross carrying amount	1,354	-	-	1,354
Additions	2,021	-	-	2,021
Disposal	-	-	-	
Closing gross carrying amount	3,375	-	-	3,375
Accumulated depreciation				
Opening accumulated depreciation	236	-	-	236
For the year	400	-	-	400
Disposal	-	-	-	
Closing accumulated depreciation	636	-	-	636
Net carrying amount	2,739	-	-	2,739

As at 31 March 2023	Office equipment	Furniture & Fixtures	Vehicle	Total
Gross carrying amount				
Opening gross carrying amount	395	-	-	395
Additions	959	-	-	959
Disposal	-	-	-	
Closing gross carrying amount	1,354	-	-	1,354
Accumulated depreciation				
Opening accumulated depreciation	109	-	-	109
For the year	127	-	-	127
Disposal	-	-	-	
Closing accumulated depreciation	236	-	-	236
Net carrying amount	1,118	-	-	1,118

Elgi Compressors Iberia S.L. Schedules to the Balance Sheet as at March 31, 2024

11.Trade receivables As At March 31, 2024 2023 Unsecured, considered good Unsecured, considered doubtful Unsecured, considered Unsecur			In € Actual
Unsecured, considered good 1,60,185 2,04,896 Unsecured, considered doubtful - - - Less: Allowance for doubtful debts(expected credit loss allowance) - - - Total 1,60,185 2,04,896 12. Cash and cash equivalents -	11.Trade receivables	As At March 31,	As At March 31,
Unsecured, considered doubtful 1,60,185 2,04,896 Less: Allowance for doubtful debts(expected credit loss allowance) 1,60,185 2,04,896 Less: Allowance) 1,60,185 2,04,896 Less: Allowance for doubtful debts(expected credit loss allowance) 1,60,185 2,04,896 Less: Allowance for doubtful debts(expected credit loss allowance) 1,60,185 2,04,896 Less: Allowance with banks 1,60,185 1,6833 Less: Allowance with banks 1,925 16,883 Less: Allowance to supplier so allowance with Government authorities 2,720 3,437 Advance to suppliers 1,2513 9,567 Less: Allowance to suppliers 1,2513 9,567 Less: Allowance to suppliers 1,2513 10,2257 Less: Allowance to suppliers 1,2513 3,000 1,000 Less: Allowance to suppliers 1,13,330 3,000 Less: Allowance to suppliers 1,13,370 84,785 Less: Allowance to suppli		2024	2023
1,60,185 2,04,896 Less: Allowance for doubtful debts(expected credit loss allowance) Total	Unsecured, considered good	1,60,185	2,04,896
Cases Allowance for doubtful debts(expected credit loss allowance)	Unsecured, considered doubtful		<u>-</u>
1,60,185 2,04,896		1,60,185	2,04,896
Total 1,60,185 2,04,896 12.Cash and cash equivalents (c) Balance with banks 4,925 16,883 Total 4,925 16,883 16.Other current assets \$	Less: Allowance for doubtful debts(expected credit loss	-	-
12.Cash and cash equivalents (c) Balance with banks - In current accounts 4,925 16,883 Total 2,720 3,437 Advance to suppliers 2,720 3,437 Advance to suppliers 1,2513 9,567 Total 15,233 10,257 Total 15,233 10,257 Total 3,000 3,000 Tota	•		
Crop Balance with banks	Total	1,60,185	2,04,896
Crop Balance with banks	12.Cash and cash equivalents		
16, other current assets	·		
Total 4,925 16,888 16.Other current assets	• •	4,925	16,883
16.0ther current assets - (3,746) Prepaid expenses - (3,746) Balance with Government authorities 2,720 3,437 Advance to suppliers - 1,000 Others 12,513 9,567 Total 15,233 10,257 17.Equity Share capital \$3,000 3,000 Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18.Other Equity \$8,000 \$8,000 Reserves & Surplus \$1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year \$84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings \$4,785 \$4,641 Appropriations \$1,13,370 \$4,785 Obividend on equity shares \$1,13,370 \$4,785 Closing balance \$1,13,370 \$4,785 22.Trade payables Other ceditors \$6,988 7,699			
Prepaid expenses . (3,746) Balance with Government authorities 2,720 3,437 Advance to suppliers . 1,000 Others 12,513 9,567 Total 15,233 10,257 17.Equity Share capital Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18. Other Equity 8 8 Reserves & Surplus 1,13,370 84,785 Total 1,13,370 84,785 Total 1,13,370 84,785 Total 84,785 34,641 Net profit for the period 84,785 34,641 Net profit for the period 84,785 50,143 Item of other comprehensive income recognised directly in retained earnings - - Appropriations - - - Dividend on equity shares - - - Closing balance 1,13,370 84,785 22.Trade payables Others - - <td< td=""><td></td><td>.,,,</td><td> ,</td></td<>		.,,,	,
Balance with Government authorities 2,720 3,437 Advance to suppliers - 1,000 Others 12,513 9,567 Total 15,233 10,257 17.Equity Share capital 3,000 3,000 Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18.Other Equity 84,785 84,785 Total 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year 6,988 50,143 Item of other comprehensive income recognised directly in retained earnings 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings - - Appropriations - - - Dividend on equity shares - - - Closing balance 1,13,370 84,785 - 22.Trade payables Others 6,988 7,699	16.Other current assets		
Advance to suppliers 1,000 Others 12,513 9,567 Total 15,233 10,257 17.Equity Share capital Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18.Other Equity 8eserves & Surplus 1,13,370 84,785 Retained earnings 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year 6,988 50,143 1tem of other comprehensive income recognised directly in retained earnings 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings 5 5 Appropriations 5 5 Dividend on equity shares 6 5 Closing balance 1,13,370 84,785 22.Trade payables 0 1,13,370 84,785 Others 6,988 7,699	Prepaid expenses	-	(3,746)
Others 12,513 9,567 Total 15,233 10,257 17. Equity Share capital Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18. Other Equity Reserves & Surplus Retained earnings 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year 6,988 50,143 1tem of other comprehensive income recognised directly in retained earnings 4,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings 5 - Appropriations - - - Dividend on equity shares - - - Closing balance 1,13,370 84,785 22.Trade payables Others - - Other creditors 6,988 7,699	Balance with Government authorities	2,720	3,437
Total 15,233 10,257 17. Equity Share capital 3,000 3,000 Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18. Other Equity 8eserves & Surplus 1,13,370 84,785 Retained earnings 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year 6,886 50,143 18. Other equity- Movement during the year 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings 28,586 50,143 Appropriations - - - Dividend on equity shares - - - Closing balance 1,13,370 84,785 22.Trade payables 0thers 6,988 7,699	Advance to suppliers	-	1,000
17. Equity Share capital Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18. Other Equity Reserves & Surplus Retained earnings 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year 6) Retained earnings 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings 28,586 50,143 Appropriations - - - Dividend on equity shares - - - Closing balance 1,13,370 84,785 22. Trade payables 0thers 6,988 7,699	Others	12,513	9,567
Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18. Other Equity Reserves & Surplus 1,13,370 84,785 Retained earnings 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year 6,88 7,699 18. Other equity- Movement during the year 84,785 34,641 19. Getained earnings 84,785 34,641 34,641 34,785	Total	15,233	10,257
Issued, Subscribed and fully paid up 3,000 3,000 Total 3,000 3,000 18. Other Equity Reserves & Surplus 1,13,370 84,785 Retained earnings 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year 6,88 7,699 18. Other equity- Movement during the year 84,785 34,641 19. Getained earnings 84,785 34,641 34,641 34,785	17 Faulty Sharo capital		
Total 3,000 3,000 18. Other Equity Reserves & Surplus Retained earnings 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year 6,988 7,699 18. Other equity- Movement during the year 4,13,370 84,785 18. Other equity- Movement during the year 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings - - Appropriations - - - Dividend on equity shares - - - Closing balance 1,13,370 84,785 22. Trade payables Others 6,988 7,699		3 000	3 000
18. Other Equity Reserves & Surplus Retained earnings Total 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year f) Retained earnings Opening balance Opening balance Net profit for the period 10,100,100,100,100,100,100,100,100,100,			
Reserves & Surplus Retained earnings Total 1,13,370 84,785 Total 1,13,370 84,785 1,13,370 84,785 1,13,370 84,785 1,13,370 84,785 1,13,370 84,785 34,641 Net profit for the period Net profit for the period 1,18,586 1,18,58	Total		3,000
Retained earnings 1,13,370 84,785 Total 1,13,370 84,785 18. Other equity- Movement during the year f) Retained earnings 84,785 34,641 Opening balance 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings - - Appropriations - - - Dividend on equity shares - - - Closing balance 1,13,370 84,785 22.Trade payables Others - 6,988 7,699	18.Other Equity		
Total 1,13,370 84,785 18. Other equity- Movement during the year f) Retained earnings Opening balance 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings Appropriations Dividend on equity shares Closing balance 1,13,370 84,785 22. Trade payables Others Other creditors 6,988 7,699	Reserves & Surplus		
18. Other equity- Movement during the year f) Retained earnings Opening balance 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings Appropriations Dividend on equity shares Closing balance 1,13,370 84,785 22. Trade payables Others Other creditors 6,988 7,699	Retained earnings	1,13,370	84,785
f) Retained earnings Opening balance 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings Appropriations Dividend on equity shares Closing balance 1,13,370 84,785 22.Trade payables Others Other creditors 6,988 7,699	Total	1,13,370	84,785
f) Retained earnings Opening balance 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings Appropriations Dividend on equity shares Closing balance 1,13,370 84,785 22.Trade payables Others Other creditors 6,988 7,699	18. Other equity- Movement during the year		
Opening balance 84,785 34,641 Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings Appropriations Dividend on equity shares Closing balance 1,13,370 84,785 22.Trade payables Others Other creditors 6,988 7,699			
Net profit for the period 28,586 50,143 Item of other comprehensive income recognised directly in retained earnings Appropriations		84 785	34 641
Item of other comprehensive income recognised directly in retained earnings Appropriations Dividend on equity shares Closing balance 22.Trade payables Others Others Other creditors 6,988 7,699			
retained earnings Appropriations Dividend on equity shares Closing balance 22.Trade payables Others Others Other creditors 6,988 7,699		20,300	30,113
Appropriations - - Dividend on equity shares - - Closing balance 1,13,370 84,785 22.Trade payables - - Others - - - Other creditors 6,988 7,699	· · · · · · · · · · · · · · · · · · ·		
Dividend on equity shares Closing balance 1,13,370 84,785 22.Trade payables Others Others Other creditors 6,988 7,699		-	_
Closing balance 1,13,370 84,785 22.Trade payables Chers 6,988 7,699	••••	-	-
22.Trade payables Others Other creditors 6,988 7,699	·	1,13,370	84,785
Others6,9887,699	•		· · · · · · · · · · · · · · · · · · ·
Other creditors 6,988 7,699			
	Others		
Total 6,988 7,699	Other creditors		
	Total	6,988	7,699

Elgi Compressors Iberia S.L. Schedules to the Balance Sheet as at March 31, 2024

		In € Actual
23.Other financial liabilities	As At March 31,	As At March 31,
011	2024	2023
Others Employee benefit expenses payable	44,095	1,23,921
Total	44,095	1,23,921
	11,075	1,23,721
25.Other current liabilities		
Advances received from customers	(8)	791
Statutory payable	35,603	42,172
Other liabilities	804	1,085
Total	36,399	44,049
26. Income taxes		
(a) Income tax expense		
Current tax		
Current tax on profits for the year	-	23,581
Total current tax expense	-	23,581
Deferred tax		
Decrease/(increase) in deferred tax assets	9,529	(30,300)
Total deferred tax expense/ (benefit)	9,529	(30,300)
Income tax expense	9,529	(6,719)
(b) Income tax assets/ liabilities		
(i) Current tax assets (net)	-	-
(ii) Current tax liabilities (net)	•	-
Net current tax asset/ (liability) at the end of the year	-	<u> </u>
Movement during the year: Opening balance	_	_
Add: Income tax paid during the year	-	23,581
Less: Current tax payable for the year	_	(23,581)
Income tax on other comprehensive income	_	(23,301)
Less: MAT credit adjusted	-	_
Closing balance	_	
(c) Deferred tax assets / liabilities		
(i) Deferred tax assets (net)	20,771	30,300
(ii) Deferred tax liabilities	, -	· -
Net deferred tax asset/(liability) at the end of the year	20,771	30,300
Movement during the year		
Net deferred tax asset/(liability) at the beginning of the year	30,300	-
Credits/ (Charge) in Profit and loss relating to temporary differences	(9,529)	30,300
Credits/ (Charge) in Other comprehensive income on account of timing differences	-	-
Translation differences	-	<u>-</u>
Net deferred tax asset/(liability) at the end of the year	20,771	30,300
-		

Elgi Compressors Iberia S.L. Schedules to the Profit & Loss Account for the year/period ended March 31, 2024

		In € Actual
27.Revenue from operations	April 01, 2023 to	April 01, 2022 to
	March 31, 2024	March 31, 2023
Revenue from contracts with customers		
Sale of services	8,00,398	9,11,906
Total	8,00,398	9,11,906
32.Employee benefit expenses		
Salaries, wages and bonus	4,90,418	5,70,611
Contribution to Provident fund & Superannuation scheme	1,01,175	99,072
Staff welfare expenses	24,652	27,872
Total	6,16,245	6,97,554
34.Depreciation and amortisation expense		
Depreciation of property, plant and equipment	400	127
Total	400	127
35.Other expenses		
Repairs and maintenance		
-Others	393	65,259
Communication expenses	3,469	3,504
Power and fuel	1,550	698
Travelling & conveyance	32,018	47,155
Insurance	13,977	12,808
Printing and stationery	1,125	966
Rent	62,731	4,560
Legal and consultancy charges	28,497	30,124
Bank charges	712	384
Miscellaneous expenses	1,167	5,343
Total	1,45,639	1,70,800