

**Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2024**

(Rs. in Millions)

Particulars	As at	
	September 30, 2024	March 31, 2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,775.53	2,784.06
Right of use assets	625.73	708.91
Capital work-in-progress	134.93	95.29
Investment properties	42.51	42.51
Goodwill	2,096.68	2,053.12
Other intangible assets	253.51	277.62
Investments accounted for using the equity method	163.61	214.67
Financial assets		
(i) Investments	278.42	194.06
(ii) Loans	65.23	65.58
(iii) Other financial assets	65.93	69.65
Non-current tax assets (Net)	54.61	97.41
Deferred tax assets (Net)	348.79	344.54
Other non-current assets	92.79	69.60
<b>Total non-current assets</b>	<b>6,998.27</b>	<b>7,017.02</b>
<b>Current Assets</b>		
Inventories	6,862.64	6,222.30
Financial assets		
(i) Trade receivables	6,231.69	6,030.98
(ii) Cash and cash equivalents	1,186.46	2,294.53
(iii) Bank balances other than (ii) above	5,247.63	5,450.42
(iv) Loans	59.77	51.46
(v) Other financial assets	292.70	242.32
Assets held for sale	41.60	28.01
Other current assets	892.95	872.22
<b>Total current assets</b>	<b>20,815.44</b>	<b>21,192.24</b>
<b>Total assets</b>	<b>27,813.71</b>	<b>28,209.26</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	316.91	316.91
Other equity	16,911.53	15,793.89
<b>Total equity</b>	<b>17,228.44</b>	<b>16,110.80</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	106.30	195.87
(ii) Lease liabilities	438.32	543.07
Provisions	184.23	181.79
Deferred tax liabilities (Net)	104.79	137.81
<b>Total non-current liabilities</b>	<b>833.64</b>	<b>1,058.54</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	4,430.72	5,408.75
(ii) Lease liabilities	239.11	232.87
(iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	528.38	510.26
(b) Total outstanding dues of creditors other than micro and small enterprises	2,764.64	2,944.02
(iv) Other financial liabilities	696.01	909.68
Provisions	444.34	375.55
Current Tax Liabilities (Net)	84.44	72.92
Other current liabilities	563.99	585.87
<b>Total current liabilities</b>	<b>9,751.63</b>	<b>11,039.92</b>
<b>Total liabilities</b>	<b>10,585.27</b>	<b>12,098.46</b>
<b>Total equity and liabilities</b>	<b>27,813.71</b>	<b>28,209.26</b>

For and on behalf of the Board of Directors

Place: Coimbatore  
Date: November 11, 2024Jairam Varadaraj  
Managing Director**ELGI EQUIPMENTS LIMITED**

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