

## ASHOK LEYLAND NIGERIA LIMITED

### PROFIT & LOSS A/C FOR THE PERIOD ENDED 31.03.2023 MANAGEMENT ACCOUNTS

Description	INR
Sales of Vehicles & Spare parts	11,91,07,851.92
Purchases incl. Consumption	13,99,78,042.82
Changes in Stock in Trade	(4,75,27,213.63)
<b>Gross earnings</b>	<b>2,66,57,022.73</b>
Other Income	24,484.76
<b>Operating expenses</b>	
Payroll expenses	(58,49,943.07)
Operating expenses	(69,42,519.70)
Exchange fluctuation	(3,66,768.47)
Finance cost	(95,076.21)
Plant & Equipment	(1,92,629.49)
<b>Total Expenditure</b>	<b>(1,34,46,936.94)</b>
PBT	1,32,34,570.56
Tax	43,60,864.44
<b>PAT</b>	<b>88,73,706.12</b>

**FOR ASHOK LEYLAND (NIGERIA) LTD**

**AUTHORISED SIGNATORY**

# ASHOK LEYLAND NIGERIA LIMITED

## BALANCE SHEET FOR THE PERIOD ENDED 31.03.2023 MANAGEMENT ACCOUNTS

Particulars	INR
<b>ASSETS</b>	
<b>Non Current Assets</b>	
Fixed Assets	
Plant, property & equipment	5,36,542.99
<b>Current Assets</b>	
Investments	30,18,106.78
Trade Debtors	29,16,643.62
Other Debtors & Prepayments	80,61,839.18
Cash & Cash Equivalent	9,24,78,652.45
Stock	5,06,95,554.10
<b>Total assets</b>	<b>15,77,07,339.12</b>
<b>LIABILITIES</b>	
Share capital	35,70,550.00
<b>Reserves &amp; Surplus</b>	
P&L for year	88,73,706.12
Revaluation reserve	1,47,28,599.22
Retained earnings	(1,84,38,738.89)
<b>Creditors</b>	
Other payables	1,00,03,203.19
Inter Company payable	13,47,71,363.50
Tax Payable	41,98,655.98
<b>Total Liabilities</b>	<b>15,77,07,339.12</b>

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