

LIMITED LIABILITY COMPANY ASHOK LEYLAND, RUSSIA

Balance Sheet

Description	For the year ended March 31, 2023	For the year ended March 31, 2022
	In INR	In INR
Assets		
Non-current assets		
Fixed assets	-	258,371
Deferred tax assets	34,061,997	38,964,905
Total non-current assets	34,061,997	39,223,276
Current assets		
Inventories	8,216,412	11,146,243
Trade receivables	1,382,956	1,873,782
Advances and other receivables	3,376,167	4,843,261
Cash and cash equivalents	4,342,480	36,766,576
Total current assets	17,318,015	54,629,862
Total assets	51,380,012	93,853,138
Equity and liabilities		
Shareholder's equity		
Share Capital	12,779	12,779
Additional capital	126,670,205	126,670,205
Retained earnings	(154,832,824)	(164,317,613)
Total shareholder's equity	(28,149,840)	(37,634,629)
Non-current liabilities		
Loan funds	76,768,191	106,790,149
Current liabilities		
Trade payables	1,278,633	622,145
Other payables	1,483,028	2,988,546
Interest payable	-	21,086,927
Total current liabilities	2,761,661	24,697,618
Total liabilities	51,380,012	93,853,138

LIMITED LIABILITY COMPANY ASHOK LEYLAND, RUSSIA

Authorised Signatory

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Statement of Profit and Loss

Description	For the year ended March 31, 2023	For the year ended March 31, 2022
	In INR	In INR
Income		
Revenue	6,535,426	65,909,640
Other income	25,802,602	345,705
Total Income	32,338,028	66,255,345
Cost of sale	6,141,529	71,599,761
Gross Margin	26,196,499	(5,344,416)
Variable overheads	1,074,288	971,304
Expenditure		
Employee benefits expenses	9,211,735	10,485,882
Finance charges	2,989,567	6,965,839
Depreciation	339,058	530,909
Other admin expenses	8,043,219	6,182,800
Loss before tax	4,538,632	(30,481,150)
Deferred tax credit	(5,280,564)	9,713,990
Loss for the period	(741,932)	(20,767,160)
OCI - translation difference	(10,226,721)	2,000,450
Net comprehensive income	9,484,789	(22,767,610)

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