

ASHOK LEYLAND WEST AFRICA SA

Balance Sheet

Particulars	As at 31st March, 2021 (in INR)	As at 31st March, 2020 (in INR)
Assets		
Non-current assets		
Fixed assets	23,821,175	29,910,877
Lease asset	11,136,748	-
Non current financial assets	815,766	6,510,012
Total non-current assets	35,773,689	36,420,889
Current assets		
Accounts receivable	38,515,146	3,282,552
Inventory	23,863,774	30,821,803
Cash and bank balances	519,938	2,321,202
Advances and other receivables	19,273,965	29,323,234
Total current assets	82,172,823	65,748,791
Total assets	117,946,512	102,169,680
Equity and liabilities		
Shareholder's equity		
Share capital	184,019,575	1,374,885
Advance share capital	-	90,747,120
Reserves and surplus	(284,761,866)	(280,164,084)
Total shareholder's equity	(100,742,291)	(188,042,079)
Non-current liabilities		
Loan funds	186,622,871	270,158,947
Lease liability	6,421,582	-
	193,044,453	270,158,947
Current liabilities		
Trade payables	4,362,019	-
Lease liability	5,000,218	-
Other payables	16,282,113	20,052,812
Total current liabilities	25,644,350	20,052,812
Total liabilities	117,946,512	102,169,680

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Statement of Profit and Loss Account

Particulars	For the year ended March 31, 2021 (in INR)	For the year ended March 31, 2020 (in INR)
Income		
Revenue from operations	54,860,783	45,633,092
Other income	5,183,951	1,451,748
Total Income	60,044,734	47,084,840
Cost of sale	10,210,708	15,702,014
Gross Profit	49,834,026	31,382,826
Expenditure		
Manpower expenses	33,871,209	50,560,258
Other admin expenses	23,308,343	54,610,419
Depreciation	9,909,589	6,613,366
Finance costs	681,766	-
Loss Before Tax	(17,936,881)	(80,401,217)
Tax	-	362,784
Loss after Tax	(17,936,881)	(80,764,001)
OCI - translation difference	(3,670,319)	(10,078,058)
Net comprehensive income	(14,266,562)	(70,685,943)

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