

LIMITED LIABILITY COMPANY ASHOK LEYLAND, RUSSIA**Balance Sheet**

Particulars	As at 31st March, 2021 In INR	As at 31st March, 2020 In INR
Assets		
Non-current assets		
Fixed assets	782,712	7,495,514
Deferred tax assets	29,250,915	24,509,818
Non current financial assets	-	59,732
Total non-current assets	30,033,627	32,065,064
Current assets		
Inventories	71,257,176	86,609,023
Trade receivables	47,698	-
Advances and other receivables	15,342,959	23,807,027
Cash and cash equivalents	11,783,661	2,265,945
Total current assets	98,431,494	112,681,995
Total assets	128,465,121	144,747,059
Equity and liabilities		
Shareholder's equity		
Share Capital	12,779	13,225
Additional capital	126,670,205	126,220,670
Retained earnings	(139,441,910)	(112,105,179)
Total shareholder's equity	(12,758,926)	14,128,716
Non-current liabilities		
Loan funds	117,632,479	121,762,089
Current liabilities		
Trade payables	4,592,740	-
Other payables	5,494,659	2,186,592
Interest payable	13,504,169	6,669,662
Total current liabilities	23,591,568	8,856,254
Total liabilities	128,465,121	144,747,059

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Statement of Profit and Loss

Particulars	For the year ended March 31, 2021 In INR	For the year ended March 31, 2020 In INR
Income		
Revenue	22,392,819	22,536
Other income	(1,766,702)	(868,765)
Total Income	20,626,117	(846,229)
Cost of sale	33,203,774	6,364,992
Gross Margin	(12,577,657)	(7,211,221)
Expenditure		
Employee benefits expenses	10,376,121	10,036,343
Finance charges	7,168,373	5,542,343
Depreciation	956,566	1,536,213
Other admin expenses	11,244,602	35,038,012
Loss before tax	(42,323,319)	(59,364,132)
Deferred tax credit	4,741,097	11,386,531
Loss for the period	(37,582,222)	(47,977,601)
OCI - Translation difference	(5,070,761)	(202,221)
Net comprehensive income	(32,511,461)	(47,775,380)

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