

ASHOK LEYLAND NIGERIA LIMITED

BALANCE SHEET FOR THE PERIOD ENDED 31.03.2025

MANAGEMENT ACCOUNTS

Average Rate 0.05605

Closing Rate 0.05569

Particulars	NGR NR	Ex rate	INR
ASSETS			
Non Current Assets			
Fixed Assets			
Plant, property & equipment	6,727,638.00	0.05569	374,666.05
Current Assets			
Investments	16,977,946.00	0.05569	945,511.62
DEBTORS			
Trade Debtors	18,124,487.00	0.05569	1,009,363.15
Other Debtors & Prepayments	33,553,729.00	0.05569	1,868,626.55
Cash & Cash Equivalent	701,355,689.00	0.05569	39,058,903.35
Stock incl. GIT	1,183,380,620.00	0.05569	65,903,150.13
Total assets	1,960,120,109.00		109,160,220.83
LIABILITIES			
Share capital	10,000,000.00		3,570,550.00
Reserves & Surplus			
Capital & Reserves (OB)			-
P&L for year	(1,197,309,561.00)		(65,964,225.40)
Revaluation reserve	73,504,518.00		14,733,472.15
Deposit for shares			
Adjustment in reserves- IFRS Adjustment	(1,052,522,664.00)	0.05569	(58,615,594.99)
Retained earnings	(305,305,478.00)		(31,370,881.19)
CREDITORS			
Trade creditors		0.05569	-
Other payables	156,649,766.00	0.05569	8,723,915.93
Inter Company payable	4,262,393,711.00	0.05569	237,375,167.28
Tax Payable	12,709,817.00	0.05569	707,817.05
Deferred taxation		0.05569	-
Total Liabilities	1,960,120,109.00		109,160,220.83

FOR ASHOK LEYLAND (NIGERIA) LTD


AUTHORISED SIGNATORY

ASHOK LEYLAND NIGERIA LIMITED

PROFIT & LOSS A/c FOR THE PERIOD ENDED 31.03.2025

MANAGEMENT ACCOUNTS

Average Rate 0.05605

Closing Rate 0.05569

Description	NGR NR	Ex rate	INR
Sales of Vehicles & Spare parts	2,541,963,444.00	0.05605	142,475,904.65
Purchases incl. Consumption	1,001,484,317.37	0.05605	56,132,744.33
Changes in Stock in Trade	944,429,194.63	0.05605	52,934,830.44
Opening Stock	2,127,809,814.63		
Closing Stock	1,183,380,620.00		
Gross earnings	596,049,932.00		33,408,329.88
Other Income	47,281.00	0.05605	2,650.08
Operating expenses			-
Payroll expenses	(123,655,073.00)	0.05605	(6,930,811.08)
Operating expenses	(90,702,057.80)	0.05605	(5,083,809.43)
Exchange fluctuation	(2,108,253,338.00)	0.05605	(117,022,213.27)
Finance cost	(33,591,857.00)	0.05605	(1,882,808.44)
Provision for doubtful debt - Recovered	577,966,698.00	0.05605	32,394,772.77
Depreciation	(2,461,329.20)	0.05605	(137,956.39)
Total Expenditure	(1,780,696,957.00)		(98,662,825.84)
PBT	(1,184,599,744.00)		(65,251,845.88)
Tax	(12,709,817.00)	0.05605	(712,379.51)
PAT	(1,197,309,561.00)		(65,964,225.40)

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