

**Ashok Leyland Nigeria Limited**  
**Financials for Mar'2018**

Twelve months average rate	0.2094
Closing rate	0.2136

**Balance Sheet as at March 31, 2018**

<b>Particulars</b>	<b>Rs. Lakhs</b>
Share capital	35.71
Other Equity	43.55
Share application money	0.38
<b>Equity attributable to owners of the Company</b>	<b>79.64</b>
<b>Non-current liabilities</b>	
Deferred tax liabilities (net)	2.73
<b>Current liabilities</b>	
Trade payables	248.78
Other current financial liabilities	55.72
Current tax liabilities (Net)	26.59
	<b>331.09</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>413.46</b>
<b>Non-current assets</b>	
Property, Plant and Equipment	4.19
Other Intangible assets	0.10
	<b>4.30</b>
<b>Current assets</b>	
Inventories	99.39
Trade receivables	38.52
Cash and cash equivalents	72.19
Other current financial assets	199.07
	<b>409.16</b>
<b>TOTAL ASSETS</b>	<b>413.46</b>

**Statement of Profit and Loss for the year ended March 31, 2018**

<b>Description</b>	<b>Rs. Lakhs</b>
Revenue from Operations	188.37
Other Income	(89.89)
<b>Total Income</b>	<b>98.48</b>
Cost of materials consumed	55.82
Employee benefits expense	13.77
Finance costs	0.77
Depreciation/Amortisation	6.22
Other expenses	56.56
<b>Total Expenses</b>	<b>133.14</b>
<b>Profit before tax</b>	<b>(34.66)</b>
Tax expense	26.11
<b>Profit for the year</b>	<b>(60.77)</b>