

Optare Leeds Limited

Balance Sheet as at March 31, 2019

Particulars

ASSETS

Non-current assets

Property, plant and equipment  
 Capital work-in-progress  
 Intangible assets  
 Intangible assets under development  
 Financial Assets  
     (i) Investments  
     (ii) Trade Receivables  
     (iii) Loans  
     (iv) Others  
 Deferred tax assets (net)  
 Non-current tax assets (net)  
 Other non-current assets

Current assets

Inventories  
 Financial Assets  
     (i) Investments  
     (ii) Trade Receivables  
     (iii) Cash and cash equivalents  
     (iv) Bank balances other than (iii) above  
     (v) Loans  
     (vi) Others  
 Current Tax Assets (net)  
 Other Current Assets

TOTAL

EQUITY AND LIABILITIES

Equity

Equity Share capital  
 Other Equity

Liabilities

Non-current liabilities

Financial Liabilities  
     (i) Borrowings  
     (ii) Other financial liabilities  
 Provisions  
 Deferred tax liabilities (net)  
 Other non-current liabilities

Current liabilities

Financial Liabilities  
     (i) Borrowings  
     (ii) Trade Payables  
         a) total outstanding dues of Micro Enterprises and small enterprises  
         b) total outstanding dues of creditors other than Micro Enterprises and small enterprises  
     (iii) Other financial liabilities  
 Other current liabilities  
 Provisions  
 Current Tax Liabilities (net)

TOTAL

As at March 31, 2019  
 Rs. Lakhs      Rs. Lakhs

As at March 31, 2018  
 Rs. Lakhs

	As at March 31, 2019 Rs. Lakhs	As at March 31, 2019 Rs. Lakhs	As at March 31, 2018 Rs. Lakhs
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment			
Capital work-in-progress			
Intangible assets			
Intangible assets under development			
Financial Assets			
(i) Investments			
(ii) Trade Receivables			
(iii) Loans			
(iv) Others			
Deferred tax assets (net)			
Non-current tax assets (net)			
Other non-current assets			
<b>Current assets</b>			
Inventories			
Financial Assets			
(i) Investments			
(ii) Trade Receivables			
(iii) Cash and cash equivalents			
(iv) Bank balances other than (iii) above			
(v) Loans			
(vi) Others			
Current Tax Assets (net)			
Other Current Assets			
		21,135.78	21,546.72
		21,135.78	21,546.72
<b>TOTAL</b>		<b>21,135.78</b>	<b>21,546.72</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity Share capital	4,327.54		4,411.69
Other Equity	6,920.94		7,065.51
<b>Liabilities</b>		11,248.49	11,467.19
<b>Non-current liabilities</b>			
Financial Liabilities			
(i) Borrowings			
(ii) Other financial liabilities			
Provisions			
Deferred tax liabilities (net)			
Other non-current liabilities			
<b>Current liabilities</b>			
Financial Liabilities			
(i) Borrowings			
(ii) Trade Payables			
a) total outstanding dues of Micro Enterprises and small enterprises			
b) total outstanding dues of creditors other than Micro Enterprises and small enterprises			
(iii) Other financial liabilities			
Other current liabilities			
Provisions			
Current Tax Liabilities (net)			
		9,887.29	10,079.53
		9,887.29	10,079.53
<b>TOTAL</b>		<b>21,135.78</b>	<b>21,546.72</b>

<b>Optare Leeds Limited</b>			
<b>Statement of Profit and Loss and Other Comprehensive Income for the Year ended March 31, 2019</b>			
<b>Particulars</b>	<b>Year ended March 31, 2019</b>		<b>Year ended March 31, 2018</b>
	<b>Rs. Lakhs</b>	<b>Rs. Lakhs</b>	<b>Rs. Lakhs</b>
<b>Income</b>			
Revenue from operations (including excise duty on sale of goods)			
Other income			
<b>Total Income</b>			
<b>Expenses</b>			
Cost of materials and services consumed			
Purchases of Stock-in-Trade - Traded goods			
Changes in inventories of finished goods, stock-in-trade and work-in-progress			
Excise Duty on sale of goods			
Employee benefits expense			
Finance costs			
Depreciation and amortisation expense			
Other expenses			
<b>Total Expenses</b>			
<b>Profit/ (Loss) before exchange gain/ (loss) on swap contracts, exceptional items and tax</b>			
Exchange gain/ (loss) on swap contracts			
<b>Profit/ (Loss) before exceptional items and tax</b>			
Exceptional Items			
<b>Profit/ (Loss) before extraordinary items and tax</b>			
Extraordinary items			
<b>Profit/ (Loss) before tax</b>			
<b>Tax expense:</b>			
Current tax			
Deferred tax			
<b>Tax expense</b>			
<b>Profit for the year</b>			
<b>Other Comprehensive Income</b>			
A (i) Items that will not be reclassified to Profit or Loss			
Remeasurement of Defined Benefit Plans			
Fair Value through OCI			
(ii) Income tax relating to items that will not be reclassified to Profit or Loss			
B (i) Items that will be reclassified to Profit or Loss			
The effective portion of gains and loss on hedging instruments in a cash flow hedge			
Translation difference		(218.71)	
(ii) Income tax relating to items that will be reclassified to Profit or Loss			
<b>Total Other Comprehensive Income</b>		(218.71)	
<b>Total Comprehensive Income</b>		(218.71)	