

LGB - USA, INC and its subsidiaries

Balance Sheet as at 31 December, 2021

Particulars	As at	As at
	31 December,2021	31 December,2020
	(Rs. In Lakhs)	
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments	3,086.16	3,434.77
(b) Capital work-in-progress	30.44	215.30
(c) Investment Property	-	-
(d) Goodwill on amalgamation	1,542.29	1,516.35
(e) Intangible assets	-	-
(f) Right of use Asset	-	-
(g) Financial assets		
(i) Investments	-	-
(ii) Other financial assets	-	-
(h) Other non-current assets	-	-
	4,658.89	5,166.41
2 Current assets		
(a) Inventories	2,224.19	1,301.08
(b) Financial assets		
(i) Trade receivables	1,698.94	1,748.02
(ii) Cash and cash equivalents	136.36	212.57
(iii) Other bank balances	-	-
(iv) Other financial assets	-	-
(c) Current tax Asset(Net)	-	-
(d) Other current assets	202.19	26.37
	4,261.68	3,288.04
3 Asset held for Sale	-	-
Total Assets	8,920.57	8,454.45
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	3,392.85	3,392.85
(b) Other Equity	1,734.48	1,076.25
Equity Attributable to Owners of the Company	5,127.33	4,469.10
2 Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	841.69	991.43
(ii) Lease Liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	-	-
	841.69	991.43
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	166.67	308.44
(ii) Trade payables	-	-
- total outstanding dues of micro & small enterprises	-	-
- total outstanding dues other than micro & small enterp	2,609.02	2,582.54
(iii) Other financial liabilities	175.86	102.94
(b) Provision	-	-
(c) Current tax Liabilities(Net)	-	-
(d) Other current liabilities	-	-
	2,951.55	2,993.92
Total Liabilities	8,920.57	8,454.45

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Statement of Profit and Loss for the year ended 31 December 2021

Particulars	For the year	For the year
	ended 31 December,2021	ended 31 December,2020
	(Rs. In Lakhs)	
A. CONTINUING OPERATIONS		
1 Revenue from operations(gross)	9,411.20	7,751.84
2 Other income	230.17	-
3 Total revenue (1 + 2)	9,641.37	7,751.84
4 Expenses:		
(a) Cost of materials consumed	5,022.83	4,804.39
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-281.21	106.71
(c) Employee benefits expense	1,973.29	1,886.70
(d) Finance costs	47.85	83.49
(e) Depreciation and amortisation expense	587.59	582.54
(f) Other expenses	1,627.90	1,824.58
Total Expenses	8,978.25	9,288.40
5 Profit before exceptional items and tax (3-4)	663.12	-1,536.56
6 Exceptional items	-	-
7 Profit before tax (5+6)	663.12	-1,536.56
8 Tax expense / (benefit):		
(a) Current tax / MAT tax expense	-	-
(b) Deferred tax	-	-
Net tax expense	-	-
9 Profit for the year (7 - 8)	663.12	-1,536.56
10 Other Comprehensive Income (Net of taxes)		
(A) (i) Items that will not be reclassified to Profit or Loss Account		
(1) Re-measurement of defined benefit plans	-	-
(2) On account of Investment Fair valuation	-	-
(ii) Income-tax relating to Items that will not be reclassified to Profit and Loss Account	-	-
(B) Items that will be reclassified to Profit or Loss Account	-	-
11 Total Comprehensive income for the year	663.12	-1,536.56