

LGB - USA, INC and its subsidiaries

Balance Sheet as at 31 December, 2022

	Particulars		As at	As at
			31 December,2022	31 December,2021
			(Rs. In Lakhs)	
A	ASSETS			
1	Non-current assets			
	(a)	Property, Plant and Equipments	2,511.46	3,086.16
	(b)	Capital work-in-progress	378.79	30.44
	(c)	Investment Property	-	-
	(d)	Goodwill on amalgamation	1,718.53	1,542.29
	(e)	Intangible assets	-	-
	(f)	Right of use Asset	57.56	-
	(g)	Financial assets		
		(i) Investments	-	-
		(ii) Other financial assets	-	-
	(h)	Other non-current assets	-	-
			4,666.34	4,658.89
2	Current assets			
	(a)	Inventories	2,298.51	2,224.19
	(b)	Financial assets		
		(i) Trade receivables	1,889.34	1,698.94
		(ii) Cash and cash equivalents	118.70	136.36
		(iii) Other bank balances	-	-
		(iv) Other financial assets	-	-
	(c)	Current tax Asset(Net)	-	-
	(d)	Other current assets	35.01	202.19

				4,341.56	4,261.67
3	Asset held for Sale			-	-
	Total Assets			9,007.90	8,920.56
B	EQUITY AND LIABILITIES				
1	Equity				
	(a)	Equity Share capital		3,392.85	3,392.85
	(b)	Other Equity		2,208.41	1,734.48
		Equity Attributable to Owners of the Company		5,601.26	5,127.33
2	Liabilities				
	Non-current liabilities				
	(a)	Financial Liabilities			
		(i)	Borrowings	998.66	841.69
		(ii)	Lease Liabilities	42.09	-
	(b)	Provisions		-	-
	(c)	Deferred tax liabilities (net)		-	-
				1,040.75	841.69
3	Current liabilities				
	(a)	Financial Liabilities			
		(i)	Borrowings	70.25	166.67
		(ii)	Trade payables	-	-
			- total outstanding dues of micro & small enterprises	-	-
			- total outstanding dues other than micro & small enterprises	2,137.15	2,609.02
		(iii)	Other financial liabilities	144.69	175.86
	(b)	Provision		-	-
	(c)	Current tax Liabilities(Net)		13.80	-
	(d)	Other current liabilities		-	-

6	Exceptional items		-	-
7	Profit before tax (5+6)		484.08	663.12
8	Tax expense / (benefit):			
	(a)	Current tax / MAT tax expense	20.84	-
	(b)	Current-tax expense relating to prior year	-	-
	(c)	Deferred tax	-	-
	Net tax expense		20.84	-
9	Profit for the year (7 - 8)		463.24	663.12
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)	(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		463.24	663.12