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)		
Α	ASS	ETS				
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)	Investr	nent Property	-	-	
	(d)	Goodw	rill on amalgamation	1,718.53	1,542.29	
	(e)	Intangi	ble 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		ets			
	(a)	Invento	ories	2,298.51	2,224.19	
	(b)	Financ	ial 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)	(d) Other current assets		35.01	202.19	

				4,341.56	4,261.67
3	Asse	t held fo	or Sale	-	-
	Total	Assets		9,007.90	8,920.56
<u></u> В	EQUI	TY AND	LIABILITIES		
	-,-				
1	Equity				
	(a)	<u> </u>		3,392.85	3,392.85
	(b)	Other Equity		2,208.41	1,734.48
		Equity A	Attributable to Owners of the Company	5,601.26	5,127.33
2	Liabi	Liabilities			
	Non-	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 liaibilities				
	(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 Liabilties(Net)		13.80	-
	(d)	Other current liabilities		-	-

			2,365.89	2,951.55
	Total	Liabilities	9,007.90	8,920.57
			·	,
LGB	L USA.	INC and its subsidiaries		
		f Profit and Loss for the year ended 31 N	larch, 2022	
	Parti	culars	For the year ended	For the year ended
			31 December,2022	31 December,2021
			(Rs. In	Lakhs)
Α.	CON	FINUING OPERATIONS		
1	Reve	nue from operations(gross)	11,732.49	9,411.20
2	Other	income	_	230.17
3		revenue (1 + 2)	11,732.49	9,641.37
4	Expe	nses:		
	(a)	Cost of materials consumed	6,918.25	5,022.83
	(b)	Changes in inventories of finished goods,	-230.48	-281.21
		work-in-progress and stock-in-trade		
-	(c)	Employee benefits expense	2,459.74	1,973.29
	(d)	Finance costs	57.79	47.85
	(e)	Depreciation and amortisation expense	591.37	587.59
	(f)	Other expenses	1,451.75	1,627.90
	Total	Expenses	11,248.41	8,978.25
5	Profi	before exceptional items and tax (3-4)	484.08	663.12

6	Exce	ptional	items	-	-
7	Prof	it befor	e tax (5+6)	484.08	663.12
8	Tax	<u> </u> expens	e / (benefit):		
	(a) Current tax / MAT tax expense			20.84	-
	(b)	Current-tax expense relating to prior year		-	-
	(c)	Deferred tax		-	-
	Net tax expense		ense	20.84	-
9	Profit for the year (7 - 8)		e year (7 - 8)	463.24	663.12
10	Othe	l er Comp	prehensive 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	Tota	l I Comp	rehensive income for the year	463.24	663.12