

LGB - USA, INC and its subsidiaries**Balance Sheet as at 31 December, 2024**

Particulars	As at	As at
	31 December, 2024	31 December, 2023
	(Rs. In Lakhs)	
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipments	2,878.38	2,233.80
(b) Capital work-in-progress	449.38	953.54
(c) Investment Property	0.00	0.00
(d) Goodwill on amalgamation	1,777.27	1,725.38
(e) Intangible assets	0.00	0.00
(f) Right of use Asset	39.08	39.09
(g) Financial assets		
(i) Investments	0.00	0.00
(ii) Other financial assets	0.00	0.00
(h) Other non-current assets	81.14	0.00
	5,225.25	4,951.81
2 Current assets		
(a) Inventories	2,124.31	2,322.30
(b) Financial assets		
(i) Trade receivables	1,659.34	2,088.93
(ii) Cash and cash equivalents	0.36	0.33
(iii) Other bank balances	2,658.34	114.75
(iv) Other financial assets	0.00	0.00
(c) Current tax Asset(Net)	10.31	22.04
(d) Other current assets	42.76	38.78
	6,495.42	4,587.13
3 Asset held for Sale	0.00	0.00
Total Assets	11,720.68	9,538.94
B EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	3,392.85	3,392.85
(b) Other Equity	2,541.77	2,515.84
Equity Attributable to Owners of the Company	5,934.62	5,908.69
2 Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,911.69	953.10
(ii) Lease Liabilities	24.42	42.24
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (net)	0.00	0.00
	3,936.11	995.34
3 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	252.44	486.35
(ii) Trade payables	0.00	0.00
- total outstanding dues of micro & small enterprises	0.00	0.00
- total outstanding dues other than micro & small en	1,450.43	2,026.66
(iii) Other financial liabilities	147.06	121.89
(b) Provision	0.00	0.00
(c) Current tax Liabilities(Net)	0.00	0.00
(d) Other current liabilities		
	1,849.94	2,634.91
Total Liabilities	11,720.68	9,538.94

LGB - USA, INC and its subsidiaries**Statement of Profit and Loss for the year ended 31 December, 2024**

Particulars	For the year ended 31 December, 2024	For the year ended 31 December, 2023
	(Rs. In Lakhs)	
A. CONTINUING OPERATIONS		
1 Revenue from operations(gross)	11,709.77	11,433.00
2 Other income	87.17	0.00
3 Total revenue (1 + 2)	11,796.95	11,433.00
4 Expenses:		
(a) Cost of materials consumed	6,067.28	5,892.94
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-133.29	231.15
(c) Employee benefits expense	3,405.74	2,866.63
(d) Finance costs	149.10	88.24
(e) Depreciation and amortisation expense	502.86	489.85
(f) Other expenses	1,822.81	1,569.83
Total Expenses	11,814.50	11,138.64
5 Profit before exceptional items and tax (3-4)	-17.55	294.36
6 Exceptional items	0.00	0.00
7 Profit before tax (5+6)	-17.55	294.36
8 Tax expense / (benefit):		
(a) Current tax / MAT tax expense	20.18	14.86
(b) Current-tax expense relating to prior year	0.00	0.00
(c) Deferred tax	0.00	0.00
Net tax expense	20.18	14.86
9 Profit for the year (7 - 8)	-37.74	279.50
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 (Foreign Currency Translation Reserve)	60.51	27.82
11 Total Comprehensive income for the year	22.77	307.33