

Consolidated balance sheet as at 31 March 2024**Amount in INR Lakhs**

Particulars	As at 31 March 2024
ASSETS	
Non-current assets	
Property, plant and equipment	9,832
Capital work-in-progress	385
Goodwill	11,541
Other intangible assets	30
Right to Use Lease Assets (IndAS 116)	364
Financial Assets	
- long-term loans and advances	12
Total non-current assets	22,164
Current assets	
Inventories	6,147
Financial assets	
- Trade receivables	1,569
- Cash and cash equivalents	4,384
- short-term loans and advances	750
- Other current financial assets	131
Other current assets	983
	13,964
Total assets	36,129
EQUITY AND LIABILITIES	
Equity	
Equity share capital	17
Other equity (Reserves and Surplus)	23,301
Total equity	23,318
Non-current liabilities	
Financial liabilities	
- Lease Liability (IndAS 116)	159
Deferred tax liabilities (net)	728
Other non-current liabilities	34
Total non-current liabilities	921
Current liabilities	
Financial liabilities	
- Short Term Borrowings	29
- Trade payables	7,887
- Lease Liability	232
- Other financial liabilities	2,551
Provisions	1,191
Total current liabilities	11,890
Total equity and liabilities	36,129

*Sd/-***Enrico Fisher**
Managing Director

Eisenwerk Erla GmbH**Consolidated statement of profit and loss for the quarter ended 31 March 2024**

Amount in INR Lakhs

Particulars	For the year ended 31 March 2024
Income	
Revenue from operations	47,082
Other income	2,986
Total income	50,068
Expenses	
Cost of materials consumed	22,437
Changes in inventories of finished goods, stock-in-trade and work-in-progress	1,731
Employee benefits expense	9,823
Finance costs	584
Depreciation and amortization expense	1,272
Other expenses	10,624
Total expenses	46,471
Profit/(loss) before exceptional items and tax	3,597
Exceptional Items	1,763
Profit/(loss) before tax	5,360
Tax expense:	348
Profit after tax	5,012

*Sd/-***Enrico Fisher****Managing Director**