

**JKM Erla Automotive Limited**  
**Balance Sheet as at 31 March 2024**  
All amounts are in INR lakhs unless otherwise stated

| Particulars                             | As at<br>31 March 2024 | As at<br>31 March 2023 |
|---|------------------------|------------------------|
| <b>ASSETS</b>                           |                        |                        |
| <b>Non-current assets</b>               |                        |                        |
| Financial assets                        |                        |                        |
| (i) Investments                         | 12,503                 | 13,248                 |
| <b>Total non-current assets</b>         | <b>12,503</b>          | <b>13,248</b>          |
| <b>Current assets</b>                   |                        |                        |
| Financial assets                        |                        |                        |
| (i) Cash and cash equivalents           | 3                      | 3                      |
| <b>Total current assets</b>             | <b>3</b>               | <b>3</b>               |
| <b>Total Assets</b>                     | <b>12,506</b>          | <b>13,251</b>          |
| <b>EQUITY AND LIABILITIES</b>           |                        |                        |
| <b>Equity</b>                           |                        |                        |
| Equity share capital                    | 10,791                 | 10,791                 |
| Other equity                            | 1,702                  | 2,452                  |
| <b>Total equity</b>                     | <b>12,493</b>          | <b>13,243</b>          |
| <b>Liabilities</b>                      |                        |                        |
| <b>Current Liabilities</b>              |                        |                        |
| Financial liabilities                   |                        |                        |
| (i) Other current financial liabilities | 13                     | 8                      |
| <b>Total current liabilities</b>        | <b>13</b>              | <b>8</b>               |
| <b>Total liabilities</b>                | <b>13</b>              | <b>8</b>               |
| <b>Total equity and liabilities</b>     | <b>12,506</b>          | <b>13,251</b>          |

Sd/-  
**Chalapathi P**  
*Chief Financial Officer*

**JKM Erla Automotive Limited****Statement of profit and loss for the year ended 31 March 2024**

All amounts are in INR lakhs unless otherwise stated except for earnings per share information

| <b>Particulars</b>   | <b>For the year ended<br/>31 March 2024</b> | <b>For the year ended<br/>31 March 2023</b> |
|--|---|---|
| <b>Income</b>  |   |   |
| Revenue from operations                                      | -   | -   |
| <b>Total Income</b>  | <b>-</b>                                    | <b>-</b>                                    |
| <b>Expenses</b>  |   |   |
| Other expenses   | 5   | 8   |
| <b>Total expenses</b>  | <b>5</b>                                    | <b>8</b>                                    |
| <b>Loss for the year before tax and exceptional items</b>    | <b>(5)</b>                                  | <b>(8)</b>                                  |
| <b>Exceptional Items</b>                                     |   |   |
| a) Impairment provision                                      | (745)                                       | -   |
| <b>Loss for the year before tax</b>                          | <b>(750)</b>                                | <b>(8)</b>                                  |
| Current tax  | -   | -   |
| Deferred tax   | -   | -   |
| <b>Total tax expense</b>                                     | <b>-</b>                                    | <b>-</b>                                    |
| <b>Loss for the year</b>                                     | <b>(750)</b>                                | <b>(8)</b>                                  |
| <b>Other comprehensive income for the year</b>               | <b>-</b>                                    | <b>-</b>                                    |
| <b>Total comprehensive loss for the year</b>                 | <b>(750)</b>                                | <b>(8)</b>                                  |
| <b>Earnings per equity share (face value of INR 10 each)</b> |   |   |
| Basic and diluted  | (0.69)                                      | (0.01)                                      |

Sd/-

**Chalapathi P***Chief Financial Officer*