



# STANDALONE BALANCE SHEET

AS AT 31 MARCH, 2023

(₹ in Lakhs)

Particulars	Note	As at	
		31 March, 2023	31 March, 2022
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	4	93,819.77	72,437.24
(b) Right of use assets	5	3,404.27	3,382.87
(c) Capital work-in-progress	6	10,735.15	21,023.40
(d) Goodwill	7	460.69	460.69
(e) Other intangible assets	7	319.87	282.60
(f) Financial assets			
(i) Investments	8	1,572.63	1,541.24
(ii) Trade receivables	9	11.25	541.34
(iii) Loans	10	12,654.49	161.57
(iii) Other financial assets	11	451.90	31,961.03
(g) Other tax assets (net)	12	2,757.86	2,779.24
(h) Other non-current assets	13	2,963.82	3,817.32
<b>Total non-current assets</b>		<b>1,29,151.70</b>	<b>1,38,388.54</b>
<b>Current assets</b>			
(a) Inventories	14	62,787.60	62,801.62
(b) Financial assets			
(i) Investments	15	2,19,216.37	1,01,208.75
(ii) Trade receivables	16	1,44,357.53	1,29,513.30
(iii) Cash and cash equivalents	17	11,370.88	17,690.98
(iv) Bank balances other than (iii) above	17	49,834.17	24,566.99
(v) Loans	18	130.97	96.04
(vi) Derivatives		219.88	-
(vii) Other financial assets	19	3,706.64	4,494.81
(c) Other current assets	20	10,770.55	7,721.46
<b>Total current assets</b>		<b>5,02,394.59</b>	<b>3,48,093.95</b>
<b>Total assets</b>		<b>6,31,546.29</b>	<b>4,86,482.49</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	21	1,886.41	1,886.41
(b) Other equity	22	5,45,414.51	4,57,602.12
<b>Total equity</b>		<b>5,47,300.92</b>	<b>4,59,488.53</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
(i) Lease liabilities	23	292.26	308.12
(b) Provisions	24	514.59	534.30
(c) Deferred tax liabilities (net)	40 (b)	6,212.04	5,804.32
<b>Total non-current liabilities</b>		<b>7,018.89</b>	<b>6,646.74</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	25	49,600.00	-
(ii) Lease liabilities	26	326.26	317.31
(iii) Trade payables	27		
Total outstanding dues of micro enterprises and small enterprises		2,606.14	3,846.20
Total outstanding dues of creditors other than micro enterprises and small enterprises		18,299.45	11,210.03
(iv) Derivatives		-	115.98
(v) Other financial liabilities	28	2,313.55	2,348.73
(b) Other current liabilities	29	2,259.14	1,215.29
(c) Provisions	30	286.23	335.66
(d) Current tax liabilities (net)	31	1,535.71	958.02
<b>Total current liabilities</b>		<b>77,226.48</b>	<b>20,347.22</b>
<b>Total liabilities</b>		<b>84,245.37</b>	<b>26,993.96</b>
<b>Total equity and liabilities</b>		<b>6,31,546.29</b>	<b>4,86,482.49</b>

The accompanying notes are integral part of these standalone financial statements 2 - 53

As per our report of even date attached

For and on behalf of the Board of Directors  
AIA Engineering Limited

CIN: L29259GJ1991PLC015182

FOR B S R & CO. LLP  
Chartered Accountants  
Firm's Registration No : 101248W/W -100022BHADRESH K. SHAH  
Managing Director  
(DIN : 00058177)YASHWANT M. PATEL  
Whole-time Director  
(DIN : 02103312)RUPEN SHAH  
Partner  
Membership No: 116240VIREN K. THAKKAR  
Chief Financial OfficerS. N. JETHALIYA  
Company Secretary  
(ACS: 5343)Place : Ahmedabad  
Date : 25 May, 2023Place : Ahmedabad  
Date : 25 May, 2023Place : Ahmedabad  
Date : 25 May, 2023