

Sobha Limited
Standalone balance sheet

in ₹ million

Particulars	Note	As at 31 March 2022	As at 31 March 2021
Assets			
Non-current assets			
Property, plant and equipment	4	2,315.48	2,647.77
Investment property	5	1,882.71	1,691.59
Investment property under construction	6	-	700.58
Intangible assets	7	0.14	0.21
Right of use assets	8	199.25	245.99
Financial assets			
Investments	10	4,398.49	3,975.63
Trade receivables	11	564.23	423.99
Other non-current financial assets	12	1,541.06	1,414.40
Other non-current assets	13	4,338.62	5,200.77
		15,239.98	16,300.93
Current assets			
Inventories	9	70,352.24	67,515.27
Financial assets			
Trade receivables	11	3,502.14	1,934.98
Cash and cash equivalents	14	1,346.04	1,572.88
Bank balance other than cash and cash equivalents	15	384.34	392.61
Other current financial assets	12	5,208.43	6,021.52
Other current assets	13	13,706.44	13,802.75
		94,499.63	91,240.01
Total assets		109,739.61	107,540.94
Equity and liabilities			
Equity			
Equity share capital	16	948.46	948.46
Other equity	17	22,709.83	21,922.28
Equity attributable to owners of the Company		23,658.29	22,870.74
Non-controlling interest		-	-
Total equity		23,658.29	22,870.74
Non-current liabilities			
Financial liabilities			
Borrowings	19	6,635.92	2,767.76
Lease liabilities	19	40.02	67.97
Provisions	21	174.70	151.46
Deferred tax liabilities (net)	22	73.05	258.67
		6,923.69	3,245.86
Current liabilities			
Financial liabilities			
Borrowings	19	17,252.46	26,104.02
Lease liabilities	19	60.87	61.98
Trade payables		-	-
Dues of micro enterprises and small enterprises; and	23	-	-
Dues of creditors other than micro enterprises and small enterprises	23	6,698.30	7,339.81
Other current financial liabilities	20	5,882.40	5,644.09
Other current liabilities	24	48,906.11	42,048.86
Provisions	21	154.55	138.50
Liabilities for current tax (net)	22	202.94	87.08
		79,157.63	81,424.34
Total liabilities		86,081.32	84,670.20
Total equity and liabilities		109,739.61	107,540.94

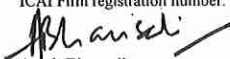
Summary of significant accounting policies

2.2

The accompanying notes are an integral part of the standalone financial statements.

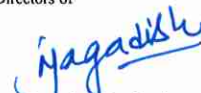
As per our report of even date attached

for BSR & Co. LLP
Chartered Accountants
ICAI Firm registration number: 101248W/W-100022


Anrit Bhansali
Partner
Membership No.: 065155

for and on behalf of the Board of Directors of
Sobha Limited


Ravi PNC Menon
Chairman
DIN: 02070036


Jagadish Nangineni
Managing Director
DIN: 01871780


Yogesh Bansal
Chief Financial Officer


Vighneshwar G Bhat
Company Secretary and
Compliance Officer

Place: Bengaluru, India
Date: 20 May 2022

Place: Bengaluru, India
Date: 20 May 2022