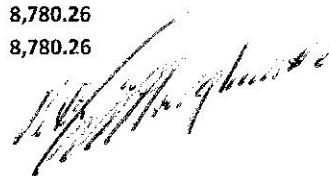


Balance Sheet	Note	CH-Signalkoustic EUR
ASSETS		
1. Non-current assets		
Property, Plant and Equipment		422.26
Capital work-in-progress		-
Intangible Assets		-
Financial Assets (Non Current)		
(i) Investments		-
(ii) Loans		-
(iii) Others		-
		-
Deferred tax assets (net)		-
Other Tax Assets		-
Other Non-current Assets		-
		422.26
2. Current Assets		
Inventories		-
Financial Assets (Current)		
(i) Investments		-
(ii) Trade receivables	<u>1</u>	238,373.23
(iii) Cash and cash equivalents	<u>2</u>	28,757.96
(iv) Bank balance other than those included in cash and cash equivalents		-
(v) Loans		-
(vi) Others Current Financial Assets		-
		267,131.19
Other current assets	<u>3</u>	8,099.53
		275,230.72
		275,652.98
TOTAL ASSETS		
EQUITY AND LIABILITIES		
Equity		
Equity share capital	<u>4</u>	25,000.00
Other Equity	<u>5</u>	124,634.61
Equity attributable to owners of the Company		149,634.61
Non-Controlling Interest		-
Total Equity		149,634.61
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
(i) Borrowings		-
(ii) Trade payables		-
		-
Provisions		-
Deferred tax liabilities (Net)		-
		-
2. Current Liabilities		
Financial Liabilities		
(i) Borrowings		-
(ii) Trade payables	<u>6</u>	3,443.23
(iii) Other financial liabilities	<u>7</u>	105,100.00
		108,543.23
Other current liabilities	<u>8</u>	17,475.14
Provisions		-
Current tax liabilities (net)		-
		-
		126,018.37
Total Liabilities		126,018.37
		275,652.98
TOTAL Equity and Liabilities		

CLARTON HORN Signalkoustic For the year ended 31-Mar-2019

Profit and Loss	Note	CH-Signalkousti
		EUR
INCOME		
Revenue from operations	9	505,040.58
Other Income	10	1,293.40
Total Income		506,333.98
EXPENSES		
Cost of material consumed		-
Purchases of Stock-in-Trade (Traded goods)		-
Change in inventory of finished goods, stock in trade and work-in-progress		-
Employee Benefits Expense	11	413,798.77
Finance Costs		-
Depreciation and Amortization Expense	12	141.48
Other Expenses	13	78,988.91
Total Expenses		492,929.16
Profit for the year before Exceptional Items before tax		13,404.82
(Add) / Less : Exceptional Items (net)		-
Profit for the year before tax		13,404.82
Profit before tax from continuing operations		13,404.82
Income tax expense from operations		
Current tax (including Minimum Alternate Tax)		4,624.56
Deferred tax charge / (credit)		-
Tax expense		4,624.56
Profit from operations for the year after exceptional items and tax		8,780.26
Profit for the year after tax		8,780.26



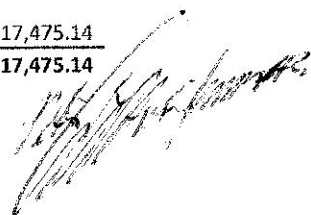
4. Share Capital	Note	CH-Signalkousti
		EUR
Authorised Capital :		-
Equity Shares		-
TOTAL		-
Issued, Subscribed and Paid up Capital :		
Equity Shares		25,000.00
TOTAL		25,000.00
Partner's Account:		
Share Capital Transferred To BS		25,000.00

5. Other Equity	Note	CH-Signalkousti
		EUR
Surplus in Statement of Profit and Loss		
Balance as per last financial statements (Surplus)		115,854.35
Opening Surplus		115,854.35
Add: Ind AS Impact		-
Add: Net Profit/(Net Loss) for the year		8,780.26
Less:		
Interim Equity Dividend		-
Final Equity Dividend		-
Tax on Dividend		-
Transferred to:		
General Reserve		-
Closing balance Before Minority (Surplus)		124,634.61
Closing Balance after Minority Surplus		124,634.61
Other Comprehensive Income (Net of Taxes)		
Total Reserves		124,634.61

6. Trade Payables - Current	Note	CH-Signalkousti
		EUR
Total outstanding dues of creditors other than micro enterprises and small enterprises		3,443.23
TOTAL		3,443.23

7. Other Current Financial Liabilities	Note	CH-Signalkousti
		EUR
Others		
Payable to Employees		105,100.00
Total		105,100.00

8. Other Current Non financial Liabilities	Note	CH-Signalkousti
		EUR
Others		
- Statutory dues		17,475.14
Total		17,475.14



CLARTON HORN Signalkoustic For the year ended 31-Mar-2019

9. Revenue From Operations	Note	CH-Signalkousti
		EUR
Sale of Products		
Sale of Services		505,040.58
Other operating revenues		
TOTAL		505,040.58

10. Other Income	Note	CH-Signalkousti
		EUR
Liabilities/ provisions no longer required written back*		1,293.40
Total		1,293.40

11. Employee Benefits Expense	Note	CH-Signalkousti
		EUR
Salaries and Wages		340,766.01
Contribution to Provident and Other Funds		73,032.76
Total		413,798.77

12. Depreciation and Amortization Expense	Note	CH-Signalkousti
		EUR
Depreciation on tangible fixed assets		141.48
Total		141.48

13. Other Expenses	Note	CH-Signalkousti
		EUR
Legal and professional charges		78,988.91
Total		78,988.91

