

IND AS for Minda GER-EURO As at 31-Mar-2020 (Amounts Scaled to '0)

Balance Sheet	Note	Minda GER-EURO Net Total EUR
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	3A	2,505,145.36
Capital work-in-progress	3B	-
Intangible Assets	3C	15,362,240.14
Goodwill on Consolidation	3E	4,694,089.51
Financial Assets (Non Current)		
(i) Investments	4	-
(ii) Loans	5	-
(iii) Others	6	-
Deferred tax assets (net)	7	-
Other Tax Assets	8	-
Other Non-current Assets	9	82,660.00
		22,644,135.01
2. Current Assets		
Inventories	10	1,318,217.44
Financial Assets (Current)		
(i) Investments	4A	-
(ii) Trade receivables	11	3,658,325.59
(iii) Cash and cash equivalents	12	1,536,721.15
(iv) Bank balance other than those included in cash and cash equivalents	13	-
(v) Loans	14	580.00
(vi) Others Current Financial Assets	15	240.09
		5,195,866.83
Other current assets	16	251,673.69
		6,765,757.96
TOTAL ASSETS		29,409,892.97
EQUITY AND LIABILITIES		
Equity		
Equity share capital	17A	25,000.00
Other Equity	17B	(1,319,508.96)
Equity attributable to owners of the Company		
Non-Controlling Interest	17C	-
Total Equity		(1,294,508.96)
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
(i) Borrowings	18	16,067,237.05
(ii) Trade payables		-
(iii) Other financial liabilities	19	847,002.65
		16,914,239.70
Provisions	20	-
Deferred tax liabilities (Net)	7	3,637,451.62
		20,551,691.32
2. Current Liabilities		
Financial Liabilities		
(i) Borrowings	21	200,000.00
(ii) Trade payables	22	2,458,237.64
(iii) Other financial liabilities	23	6,402,502.73
		9,060,740.37
Other current liabilities	24	942,853.55
Provisions	25	-
Current tax liabilities (net)	26	149,116.69
		10,152,710.61
Total Liabilities		30,704,401.93
TOTAL Equity and Liabilities		29,409,892.97

IND AS for Minda GER-EURO For the period year ended 31-Mar-2020 (Amounts Scaled to '0)

Profit and Loss	Note	Minda GER-EURO Net Total EUR
INCOME		
Revenue from operations	27	8,462,680.52
Other Income	28	345,434.53
Total Income		8,808,115.05
EXPENSES		
Cost of material consumed	29	1,304,217.40
Purchases of Stock-in-Trade (Traded goods)	30	5,216,634.97
Change in inventory of finished goods, stock in trade and work-in-progress	31	(1,304,217.40)
Employee Benefits Expense	32	2,534,469.41
Finance Costs	33	132,547.56
Depreciation and Amortization Expense	34	731,054.37
Other Expenses	35	1,304,740.99
Total Expenses		9,919,447.30
Profit for the year before Exceptional Items before tax		(1,111,332.25)
(Add) / Less : Exceptional Items (net)	36	-
Profit for the year before tax		(1,111,332.25)
Profit before tax from continuing operations		(1,111,332.25)
Income tax expense from operations		
Current tax (including Minimum Alternate Tax)		(8,969.62)
Tax Adjustment Earlier Years		(16,948.08)
Deferred tax charge / (credit)		(271,385.48)
Tax expense		(297,303.18)
Profit from operations for the year after exceptional items and tax		(814,029.07)
Profit for the year after tax		(814,029.07)
Total Profit after Share of Profit of Associates and Joint Ventures (A)		(814,029.07)
Other Comprehensive Income		
Items that will not be reclassified to profit or loss		
Items that will be reclassified to profit or loss		
(ii) Others		(56,562.09)
		(56,562.09)
		(56,562.09)
Total Comprehensive Income for the year		(870,591.16)
Profit transferred to Balance Sheet		(814,029.07)
Profit for the year attributable to :		
Owners of Minda Industries Limited		(814,029.07)
		(814,029.07)
Other Comprehensive Income attributable to :		
Owners of Minda Industries Limited		(56,562.09)
		(56,562.09)
Total Comprehensive Income Attributable to :		
Owners of Minda Industries Limited		(870,591.16)