

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

Balance Sheet		Note	Delvis
			EUR
ASSETS			
1. Non-current assets			
Property, Plant and Equipment	3A		91,632.87
Capital work-in-progress	3B		-
Intangible Assets	3C		30,154.22
Financial Assets (Non Current)			
(i) Investments	4		127,573.90
(ii) Loans	5		-
(iii) Others	6		250,000.00
			377,573.90
Deferred tax assets (net)	7		34,333.00
Other Tax Assets	8		-
Other Non-current Assets	9		-
			533,693.99
2. Current Assets			
Inventories	10		153,341.72
Financial Assets (Current)			
(i) Investments	4A		-
(ii) Trade receivables	11		6,775,821.20
(iii) Cash and cash equivalents	12		1,121,965.79
(iv) Bank balance other than those included in cash and cash equivalents	13		-
(v) Loans	14		580.00
(vi) Others Current Financial Assets	15		15,865.09
			7,914,232.08
Other current assets	16		198,880.96
			8,266,454.76
TOTAL ASSETS			8,800,148.75
EQUITY AND LIABILITIES			
Equity			
Equity share capital	17A		1,000,000.00
Other Equity	17B		3,856,228.35
Equity attributable to owners of the Company			4,856,228.35
Non-Controlling Interest	17C		-
Total Equity			4,856,228.35
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
(i) Borrowings	18		-
(ii) Trade payables			-
			-
Provisions	20		-
Deferred tax liabilities (Net)	7		-
			-
2. Current Liabilities			
Financial Liabilities			
(i) Borrowings	21		-
(ii) Trade payables	22		2,302,188.58
(iii) Other financial liabilities	23		342,805.45
			2,644,994.03
Other current liabilities	24		852,204.05
Provisions	25		-
Current tax liabilities (net)	26		446,722.32
			3,943,920.40
Total Liabilities			3,943,920.40
TOTAL Equity and Liabilities			8,800,148.75

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

Profit and Loss	Note	Delvis
		EUR
INCOME		
Revenue from operations	<u>27</u>	3,316,481.29
Other Income	<u>28</u>	62,640.85
Total Income		3,379,122.14
EXPENSES		
Cost of material consumed	<u>29</u>	139,341.68
Purchases of Stock-in-Trade (Traded goods)	<u>30</u>	180,092.70
Change in inventory of finished goods, stock in trade and work-in-progress	<u>31</u>	(139,341.68)
Employee Benefits Expense	<u>32</u>	1,435,405.01
Finance Costs	<u>33</u>	407.69
Depreciation and Amortization Expense	<u>34</u>	24,809.06
Other Expenses	<u>35</u>	1,887,936.58
Total Expenses		3,528,651.04
Profit for the year before Exceptional Items before tax		(149,528.90)
(Add) / Less : Exceptional Items (net)	<u>36</u>	-
Profit for the year before tax		(149,528.90)
Profit before tax from continuing operations		(149,528.90)
Income tax expense from operations		
Current tax (including Minimum Alternate Tax)		(14,689.11)
Deferred tax charge / (credit)		(29,163.07)
Tax expense		(43,852.18)
Profit from operations for the year after exceptional items and tax		(105,676.72)
Profit for the year after tax		(105,676.72)
Total Profit after Share of Profit of Associates and Joint Ventures (A)		(105,676.72)
Other Comprehensive Income		
Total Comprehensive Income for the year		(105,676.72)
Profit transferred to Balance Sheet		(105,676.72)
Profit for the year attributable to :		
Owners of Minda Industries Limited		(105,676.72)
		(105,676.72)
Other Comprehensive Income attributable to :		
Total Comprehensive Income Attributable to :		
Owners of Minda Industries Limited		(105,676.72)


18.09.2020