

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

Balance Sheet		Note	Delvis Product
			EUR
ASSETS			
1. Non-current assets			
Property, Plant and Equipment	3A	919,202.83	
Capital work-in-progress	3B	-	
Intangible Assets	3C	209,276.33	
Financial Assets (Non Current)			
(i) Investments	4	-	
(ii) Loans	5	-	
(iii) Others	6	-	
Deferred tax assets (net)	7	784,268.00	
Other Tax Assets	8	60,688.45	
Other Non-current Assets	9	-	
		1,973,435.61	
2. Current Assets			
Inventories	10	1,099,251.58	
Financial Assets (Current)			
(i) Investments	4A	-	
(ii) Trade receivables	11	3,199,998.73	
(iii) Cash and cash equivalents	12	277,855.20	
(iv) Bank balance other than those included in cash and cash equivalents	13	-	
(v) Loans	14	-	
(vi) Others Current Financial Assets	15	-	
		3,477,853.93	
Other current assets	16	885.78	
		4,577,991.29	
		6,551,426.90	
TOTAL ASSETS			
EQUITY AND LIABILITIES			
Equity			
Equity share capital	17A	25,000.00	
Other Equity	17B	(1,317,173.26)	
Equity attributable to owners of the Company		(1,292,173.26)	
Non-Controlling Interest	17C	-	
Total Equity		(1,292,173.26)	
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
(i) Borrowings	18	250,000.00	
(ii) Trade payables		-	
		250,000.00	
Provisions	20	-	
Deferred tax liabilities (Net)	7	-	
		250,000.00	
2. Current Liabilities			
Financial Liabilities			
(i) Borrowings	21	-	
(ii) Trade payables	22	7,912,407.98	
(iii) Other financial liabilities	23	91,391.29	
		8,003,799.27	
Other current liabilities	24	(410,199.11)	
Provisions	25	-	
Current tax liabilities (net)	26	-	
		7,593,600.16	
Total Liabilities		7,843,600.16	
TOTAL Equity and Liabilities		6,551,426.90	

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

Profit and Loss	Note	Delvis Product
		EUR
INCOME		
Revenue from operations	27	6,499,167.26
Other Income	28	397,100.81
Total Income		6,896,268.07
EXPENSES		
Cost of material consumed	29	1,099,251.58
Purchases of Stock-in-Trade (Traded goods)	30	5,045,295.07
Change in inventory of finished goods, stock in trade and work-in-progress	31	(1,099,251.58)
Employee Benefits Expense	32	243,392.44
Finance Costs	33	28,318.40
Depreciation and Amortization Expense	34	85,591.22
Other Expenses	35	1,645,277.44
Total Expenses		7,047,874.57
Profit for the year before Exceptional Items before tax		(151,606.50)
(Add) / Less : Exceptional Items (net)	36	-
Profit for the year before tax		(151,606.50)
Profit before tax from continuing operations		(151,606.50)
Income tax expense from operations		
Current tax (including Minimum Alternate Tax)		1,521.17
Tax Adjustment Earlier Years		(8,897.29)
Deferred tax charge / (credit)		(39,875.00)
Tax expense		(47,251.12)
Profit from operations for the year after exceptional items and tax		(104,355.38)
Profit for the year after tax		(104,355.38)
Total Profit after Share of Profit of Associates and Joint Ventures (A)		(104,355.38)
Other Comprehensive Income		
		-
Total Comprehensive Income for the year		(104,355.38)
Profit transferred to Balance Sheet		(104,355.38)
Profit for the year attributable to :		
Owners of Minda Industries Limited		(104,355.38)
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Other Comprehensive Income attributable to :		
Total Comprehensive Income Attributable to :		
Owners of Minda Industries Limited		(104,355.38)

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18.09.2020