

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

IND AS for Delvis Solution As at 31-Mar-2020 (Amounts Scaled to '0)		Note	Delvis Solution
Balance Sheet			EUR
ASSETS			
1. Non-current assets			116,256.60
Property, Plant and Equipment	3A		-
Capital work-in-progress	3B		2.00
Intangible Assets	3C		-
Financial Assets (Non Current)			-
(i) Investments	4		-
(ii) Loans	5		-
(iii) Others	6		-
Deferred tax assets (net)	7		3,890.00
Other Tax Assets	8		236,917.18
Other Non-current Assets	9		-
			357,065.78
2. Current Assets			65,624.14
Inventories	10		-
Financial Assets (Current)			-
(i) Investments	4A		1,732,519.55
(ii) Trade receivables	11		101,938.47
(iii) Cash and cash equivalents	12		-
(iv) Bank balance other than those included in cash and cash equivalents	13		-
(v) Loans	14		-
(vi) Others Current Financial Assets	15		1,834,458.02
Other current assets	16		-
			1,900,082.16
			2,257,147.94
TOTAL ASSETS			
EQUITY AND LIABILITIES			
Equity			100,000.00
Equity share capital	17A		1,321,819.76
Other Equity	17B		1,421,819.76
Equity attributable to owners of the Company			-
Non-Controlling Interest	17C		1,421,819.76
Total Equity			
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		208,994.97
(ii) Trade payables	22		194,034.60
(iii) Other financial liabilities	23		403,029.57
Other current liabilities	24		432,298.61
Provisions	25		-
Current tax liabilities (net)	26		-
			835,328.18
			835,328.18
Total Liabilities			2,257,147.94
TOTAL Equity and Liabilities			

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

Profit and Loss	Note	Delvis Solution
		EUR
INCOME		
Revenue from operations	<u>27</u>	1,270,860.20
Other Income	<u>28</u>	(110,715.08)
Total Income		<u>1,160,145.12</u>
EXPENSES		
Cost of material consumed	<u>29</u>	65,624.14
Purchases of Stock-in-Trade (Traded goods)	<u>30</u>	41,514.70
Change in inventory of finished goods, stock in trade and work-in-progress	<u>31</u>	(65,624.14)
Employee Benefits Expense	<u>32</u>	855,671.96
Finance Costs	<u>33</u>	43.54
Depreciation and Amortization Expense	<u>34</u>	11,705.43
Other Expenses	<u>35</u>	300,078.11
Total Expenses		<u>1,209,013.74</u>
Profit for the year before Exceptional Items before tax		(48,868.62)
(Add) / Less : Exceptional Items (net)	<u>36</u>	-
Profit for the year before tax		<u>(48,868.62)</u>
Profit before tax from continuing operations		<u>(48,868.62)</u>
Income tax expense from operations		
Current tax (including Minimum Alternate Tax)		4,198.32
Tax Adjustment Earlier Years		(8,050.79)
Deferred tax charge / (credit)		(10,825.66)
Tax expense		<u>(14,678.13)</u>
Profit from operations for the year after exceptional items and tax		<u>(34,190.49)</u>
Profit for the year after tax		<u>(34,190.49)</u>
Total Profit after Share of Profit of Associates and Joint Ventures (A)		<u>(34,190.49)</u>
Other Comprehensive Income		-
Total Comprehensive Income for the year		<u>(34,190.49)</u>
Profit transferred to Balance Sheet		<u>(34,190.49)</u>
Profit for the year attributable to :		
Owners of Minda Industries Limited		(34,190.49)
Other Comprehensive Income attributable to :		
Total Comprehensive Income Attributable to :		(34,190.49)
Owners of Minda Industries Limited		(34,190.49)


18.09.2020