

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

Conversion Rate - BS Rate = 83.04960000 PL Rate = 78.77460000

Balance Sheet		Note	ISYS
			EUR
ASSETS			
1. Non-current assets			
Property, Plant and Equipment	3A	2,234,679.13	
Capital work-in-progress	3B	-	
Intangible Assets	3C	101,054.00	
Financial Assets (Non Current)			
(i) Investments	4	250.00	
(ii) Loans	5	-	
(iii) Others	6	-	
		250.00	
Deferred tax assets (net)	7	36,767.90	
Other Tax Assets	8	-	
Other Non-current Assets	9	-	
		2,372,751.03	
2. Current Assets			
Inventories	10	2,336,604.00	
Financial Assets (Current)			
(i) Investments	4A	-	
(ii) Trade receivables	11	1,887,199.57	
(iii) Cash and cash equivalents	12	154,847.29	
(iv) Bank balance other than those included in cash and cash equivalents	13	-	
(v) Loans	14	-	
(vi) Others Current Financial Assets	15	500.00	
		2,042,546.86	
Other current assets	16	166,271.66	
		4,545,422.52	
		6,918,173.55	
TOTAL ASSETS			
EQUITY AND LIABILITIES			
Equity			
Equity share capital	17A	31,000.00	
Other Equity	17B	2,005,550.49	
Equity attributable to owners of the Company		2,036,550.49	
Non-Controlling Interest	17C	-	
Total Equity		2,036,550.49	
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
(i) Borrowings	18	1,604,218.14	
(ii) Trade payables		-	
		1,604,218.14	
Provisions	20	-	
Deferred tax liabilities (Net)	7	-	
		1,604,218.14	
2. Current Liabilities			
Financial Liabilities			
(i) Borrowings	21	1,404,986.19	
(ii) Trade payables	22	858,720.74	
(iii) Other financial liabilities	23	336,502.23	
		2,600,209.16	
Other current liabilities	24	135,321.76	
Provisions	25	483,171.00	
Current tax liabilities (net)	26	58,703.00	
		3,277,404.92	
Total Liabilities		4,881,623.06	
TOTAL Equity and Liabilities		6,918,173.55	

Attested by
(Attested Representative)

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

Conversion Rate - BS Rate = 83.04960000 PL Rate = 78.77460000

Profit and Loss	Note	ISYS
		EUR
INCOME		
Revenue from operations	<u>27</u>	9,442,746.52
Other Income	<u>28</u>	34,767.50
Total Income		9,477,514.02
EXPENSES		
Cost of material consumed	<u>29</u>	3,312,809.85
Purchases of Stock-in-Trade (Traded goods)	<u>30</u>	-
Change in inventory of finished goods, stock in trade and work-in-progress	<u>31</u>	(986,949.00)
Employee Benefits Expense	<u>32</u>	5,893,470.67
Finance Costs	<u>33</u>	45,023.34
Depreciation and Amortization Expense	<u>34</u>	470,438.53
Other Expenses	<u>35</u>	499,127.14
Total Expenses		9,233,920.53
Profit for the year before Exceptional Items before tax		243,593.49
(Add) / Less : Exceptional Items (net)	<u>36</u>	-
Profit for the year before tax		243,593.49
Profit before tax from continuing operations		243,593.49
Income tax expense from operations		
Current tax (including Minimum Alternate Tax)		67,326.54
Deferred tax charge / (credit)		2,196.10
Tax expense		69,522.64
Profit from operations for the year after exceptional items and tax		174,070.85
Profit for the year after tax		174,070.85
Total Profit after Share of Profit of Associates and Joint Ventures (A)		174,070.85
Other Comprehensive Income		
Items that will be reclassified to profit or loss		
(i) Exchange difference on translation of foreign operation		-
Total Comprehensive Income for the year		174,070.85
Profit transferred to Balance Sheet		174,070.85
Profit for the year attributable to :		
Owners of Minda Industries Limited		174,070.85
		174,070.85
Other Comprehensive Income attributable to :		
Owners of Minda Industries Limited		
Total Comprehensive Income Attributable to :		
Owners of Minda Industries Limited		174,070.85

Arundhan
(Auth. Representative)