

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

Conversion Rate - BS Rate = 83.04960000 PL Rate = 78.77460000

Balance Sheet	Note	LSTC
		EUR
ASSETS		
1. Non-current assets		
Property, Plant and Equipment	3A	217,461.98
Capital work-in-progress	3B	-
Intangible Assets	3C	197,014.05
Financial Assets (Non Current)		
(i) Investments	4	520,000.00
(ii) Loans	5	12,274.36
(iii) Others	6	
		532,274.36
Deferred tax assets (net)	7	1,291,096.11
Other Tax Assets	8	-
Other Non-current Assets	9	-
		2,237,846.50
2. Current Assets		
Inventories	10	-
Financial Assets (Current)		
(i) Investments	4A	-
(ii) Trade receivables	11	578,997.61
(iii) Cash and cash equivalents	12	408,213.27
(iv) Bank balance other than those included in cash and cash equivalents	13	-
(v) Loans	14	-
(vi) Others Current Financial Assets	15	377,639.18
		1,364,850.06
Other current assets	16	95,662.86
		1,460,512.92
		3,698,359.42
TOTAL ASSETS		
		3,698,359.42
EQUITY AND LIABILITIES		
Equity		
Equity share capital	17A	1,320,000.00
Other Equity	17B	(71,482.83)
Equity attributable to owners of the Company		1,248,517.17
Non-Controlling Interest	17C	-
Total Equity		1,248,517.17
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
(i) Borrowings	18	259,150.14
(ii) Trade payables		-
		259,150.14
Provisions	20	-
Deferred tax liabilities (Net)	7	-
		259,150.14
2. Current Liabilities		
Financial Liabilities		
(i) Borrowings	21	1,494,642.05
(ii) Trade payables	22	261,360.46
(iii) Other financial liabilities	23	221,642.05
		1,977,644.56
Other current liabilities	24	101,664.42
Provisions	25	111,383.13
Current tax liabilities (net)	26	-
		2,190,692.11
Total Liabilities		2,449,842.25
TOTAL Equity and Liabilities		
		3,698,359.42

*Adnan Legi*  
(ADMINISTRATOR-JOINT)

IND AS for LSTC 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	LSTC
		EUR
INCOME		
Revenue from operations	27	2,922,020.80
Other Income	28	(1,179.61)
Total Income		2,920,841.19
EXPENSES		
Cost of material consumed	29	(9,311.19)
Purchases of Stock-in-Trade (Traded goods)	30	-
Change in inventory of finished goods, stock in trade and work-in-progress	31	-
Employee Benefits Expense	32	1,839,465.09
Finance Costs	33	28,705.54
Depreciation and Amortization Expense	34	146,415.64
Other Expenses	35	775,292.37
Total Expenses		2,780,567.45
Profit for the year before Exceptional Items before tax		140,273.74
(Add) / Less : Exceptional Items (net)	36	-
Profit for the year before tax		140,273.74
Profit before tax from continuing operations		140,273.74
Income tax expense from operations		
Current tax (including Minimum Alternate Tax)		-
Deferred tax charge / (credit)		(29,621.90)
Tax expense		(29,621.90)
Profit from operations for the year after exceptional items and tax		169,895.64
Profit for the year after tax		169,895.64
Total Profit after Share of Profit of Associates and Joint Ventures (A)		169,895.64
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		169,895.64
Profit transferred to Balance Sheet		169,895.64
Profit for the year attributable to :		
Owners of Minda Industries Limited		169,895.64
		169,895.64
Other Comprehensive Income attributable to :		
Owners of Minda Industries Limited		
Total Comprehensive Income Attributable to :		
Owners of Minda Industries Limited		169,895.64
		169,895.64

*(Signature)*  
(ADMINISTRATOR-JOINT)