## JKM Erla Holding GmbH & Eisenwerk Erla GmbH

ASSETS	Consolidated balance sheet as at 31 March 2019	Amount in EUR	Amount in EUR
Non-current assets		As at	As at
Property, plant and equipment	ASSETS	of March 2019	51 March 2010
Capital work-in-progress         437,765         537,496,09           Goodwill         15,791,084         15,791,084         15,791,084         216,519,00           Financial Assets         169,525         216,519,00         5216,519,00         6,025,035,80         6,025,035,80         6,025,035,80         6,025,035,80         6,025,035,80         6,025,035,80         523,059,15         50,000,00         70,000,00         <	Non-current assets		
Godwill         15,791,084         15,791,084         16,926         216,519,00           Financial Assets         169,526         216,519,00         216,519,00         216,519,00         216,519,00         225,059,15         0,000,00	Property, plant and equipment	14,285,405	14,953,393.05
Other intangible assets         169,526         216,519,00           Financial Assets         6,025,035         6,025,035,80           Investments         488,729         523,059,15           Other non-current assets         37,249,062         38,116,587,56           Current assets         11,437,487         11,014,753,29           Inventories         11,301,342         480,541,85           Financial assets         1,301,342         480,541,85           - Cash and cash equivalents         4,178,847         4,376,423,25           - short-term loans and advances         2,413,877         3,962,158,04           Other current assets         19,484,152         19,998,418,41           Total current assets         19,484,152         19,998,418,41           Total current assets         56,733,214         58,115,005,97           EQUITY AND LIABILITIES         25,000         25,000,00           Equity         28,438,175         28,006,842,76           Equity (Reserves and Surplus)         28,438,175         28,001,842,76           Equity attributable to owners of the Company         28,463,175         28,031,842,76           Non-current liabilities         5,963,040         6,636,500,00           Poincial liabilities         1,134,575         998,	Capital work-in-progress	437,765	537,496.09
Financial Assets	Goodwill	15,791,084	15,791,084.48
- Investments	Other intangible assets	169,526	216,519.00
Total non-current assets	Financial Assets		
Other non-current assets         51,516         70,000,00           Total non-current assets         37,249,062         38,116,587.56           Current assets         11,437,487         11,014,753.29           Inventories         11,437,487         11,014,753.29           Financial assets         1,301,342         4,805,41.85           Cash and cash equivalents         1,311,342         4,805,41.85           - Short-term loans and advances         2,413,877         3,962,158,04           Other current assets         152,599         164,541,98           Assets classified as held for sale         19,484,152         19,998,418,41           Total assets         56,733,214         58,115,005,97           Equity         25,000         25,000,00           Cyling assets         25,000         25,000,00           Equity share capital         25,000         25,000,00           Other equity (Reserves and Surplus)         28,433,175         28,031,842.76           Equity attributable to owners of the Company         28,463,175         28,031,842.76           Total equity         28,463,175         28,031,842.76           Financial liabilities         1,134,575         998,270,00           Cong Term Borrowings         5,963,040         6,636,500,00 </td <td>- Investments</td> <td></td> <td>6,025,035.80</td>	- Investments		6,025,035.80
Total non-current assets	- long-term loans and advances	488,729	523,059.15
Current assets	Other non-current assets		
Inventories	Total non-current assets	37,249,062	38,116,587.56
Financial assets         1,301,342         480,541.85           - Cash and cash equivalents         4,178,847         4,376,423.25           - short-term loans and advances         2,413,877         3,962,158,04           Other current assets         152,599         164,541.98           Assets classified as held for sale         19,484,152         19,998,418.41           Total current assets         19,484,152         19,998,418.41           Total assets         56,733,214         58,115,005.97           EQUITY AND LIABILITIES         25,000         25,000.00           Councer capital         25,000         25,000.00           Other equity (Reserves and Surplus)         28,438,175         28,031,842.76           Non-controlling interests         28,463,175         28,031,842.76           Non-controlling interests         28,463,175         28,031,842.76           Non-current liabilities         5,963,040         6,636,500.00           Non-current liabilities         1,134,575         998,270.00           Other non-current liabilities (net)         1,134,575         998,270.00           Other non-current liabilities         40,765         4,845.191           Total non-current liabilities         40,765         4,845.191           Total current liabilities<	Current assets		
- Trade receivables         1,301,342         480,541.85           - Cash and cash equivalents         4,178,847         4,376,423.25           - short-term loans and advances         2,413,877         3,962,158.04           Other current assets         19,484,152         19,998,418.41           Assets classified as held for sale         19,484,152         19,998,418.41           Total current assets         56,733,214         58,115,005.97           EQUITY AND LIABILITIES         56,733,214         58,115,005.97           Equity         25,000         25,000.00           Other equity (Reserves and Surplus)         28,438,175         28,006,842.76           Equity attributable to owners of the Company         28,463,175         28,031,842.76           Non-controlling interests         28,463,175         28,031,842.76           Financial liabilities         5,963,040         6,636,500.00           Deferred tax liabilities (net)         1,134,575         998,270.00           Other non-current liabilities         46,765         48,451.91           Total non-current liabilities         46,765         48,451.91           Total non-current liabilities         40,28,577         2,025,403.49           - (Short Term) Borrowings         4,028,577         2,025,403.49	Inventories	11,437,487	11,014,753.29
Cash and cash equivalents	Financial assets		
- short-term loans and advances         2,413,877         3,962,158,04           Other current assets         152,599         164,541,98           Assets classified as held for sale         19,484,152         19,998,418,41           Total current assets         19,484,152         19,998,418,41           Total assets         56,733,214         58,115,005,97           Equity         Sequity         25,000           Council assets         25,000         25,000,00           Other equity (Reserves and Surplus)         28,438,175         28,006,842,76           Equity attributable to owners of the Company         28,463,175         28,031,842,76           Non-current liabilities         28,463,175         28,031,842,76           Non-current liabilities         5,963,040         6,636,500,00           Deferred tax liabilities (net)         1,134,575         998,270,00           Other non-current liabilities         46,765         48,451,91           Total non-current liabilities         7,144,380         7,683,221,91           Current liabilities         40,28,577         2,025,403,49           - (Short Term) Borrowings         4,028,577         2,025,403,49           - (Short Term) Borrowings         4,028,577         2,025,403,49           - (Trade payables <td>- Trade receivables</td> <td>1,301,342</td> <td>480,541.85</td>	- Trade receivables	1,301,342	480,541.85
Other current assets         152,599         164,541,98           Assets classified as held for sale         19,484,152         19,998,418.41           Total current assets         19,484,152         19,998,418.41           Total assets         56,733,214         58,115,005.97           EQUITY AND LIABILITIES         25,000         25,000.00           Cupity         28,438,175         28,006,842.76           Equity share capital         25,000         25,000.00           Other equity (Reserves and Surplus)         28,438,175         28,031,842.76           Cupity attributable to owners of the Company         28,463,175         28,031,842.76           Non-controlling interests         7         7         28,031,842.76           Non-current liabilities         5,963,040         6,636,500.00         6,636,500.00         6,636,500.00         6,636,500.00         6,636,500.00         6,636,500.00         7,144,345         7,998,270.00         7,144,380         7,683,221.91         7,144,380         7,683,221.91         7,144,380         7,683,221.91         7,144,380         7,683,221.91         7,144,380         7,683,221.91         2,025,403.49         8,652,47         8,705,403.49         8,705,403.49         8,705,403.49         8,705,403.49         8,705,403.49         8,705,403.49         8,705,403.4	- Cash and cash equivalents	4,178,847	4,376,423.25
19,484,152   19,998,418.41     Total current assets   19,484,152   19,998,418.41     Total assets   56,733,214   58,115,005.97     EQUITY AND LIABILITIES	- short-term loans and advances		3,962,158.04
Total current assets   19,484,152   19,998,418.41     Total assets   56,733,214   58,115,005.97     EQUITY AND LIABILITIES   25,000   25,000.00     Courrent liabilities   28,463,175   28,031,842.76     Financial liabilities   26,763,214   26,768,221.91     Total non-current liabilities   7,144,380   7,683,221.91     Current liabilities   7,144,380   7,683,221.91     Current liabilities   7,144,380   7,683,221.91     Current liabilities   1,254,525   12,881,558.00   2,000,400   2,000,600,600   2,000,600   2,000,600   2,000,600,600   2,000,600,600   2,000,600,600   2,000,600   2,000,600   2,000,600   2,000,600   2,000,600   2,000,600   2,000,600   2,000,600   2,	Other current assets		
Total current assets   19,484,152   19,998,418.41     Total assets   56,733,214   58,115,005.97     EQUITY AND LIABILITIES	Assats electified as hald for sale	19,484,152	19,998,418.41
Equity   Sequity   Sequi		10 /8/ 152	10 008 /18 /1
EQUITY AND LIABILITIES           Equity         25,000         25,000.00           Other equity (Reserves and Surplus)         28,438,175         28,006,842.76           Equity attributable to owners of the Company Non-controlling interests         28,463,175         28,031,842.76           Non-current liabilities         3         28,463,175         28,031,842.76           Non-current liabilities         3         3         42,276           Non-current liabilities         5,963,040         6,636,500.00         6,636,500.00         6,636,500.00         6,636,500.00         6,636,500.00         6,636,500.00         7,144,375         998,270.00         998,270.00         7,683,221.91         7,144,380         7,683,221.91         7,683,221.91         7,144,380         7,683,221.91         7,683,221.91         2,025,403.49         7,144,380         7,683,221.91         2,025,403.49         7,144,380         7,683,221.91         2,025,403.49         7,144,380         7,683,221.91         2,2881,558.00         9,000,000         1,254,525         12,881,558.00         1,218,423         885,652.47         7,000,000         7,000,000         1,218,423         885,652.47         7,000,000         7,000,000         1,218,423         885,652.47         7,000,000         1,218,423         885,652.47         7,000,000         1,218,4	Total current assets	13,404,132	19,990,410.41
Equity         Equity share capital         25,000         25,000.00           Other equity (Reserves and Surplus)         28,438,175         28,006,842.76           Equity attributable to owners of the Company         28,463,175         28,031,842.76           Non-controlling interests         28,463,175         28,031,842.76           Non-current liabilities         5,963,040         6,636,500.00           Peferred tax liabilities (net)         1,134,575         998,270.00           Other non-current liabilities         46,765         48,451.91           Total non-current liabilities         7,144,380         7,683,221.91           Current liabilities         4,028,577         2,025,403.49           - (Short Term) Borrowings         4,028,577         2,025,403.49           - Trade payables         11,254,525         12,881,558.00           - Other financial liabilities (other than those specified above)         4,624,134         6,607,327.54           Provisions         1,218,423         885,652.47           Total current liabilities         21,125,658         22,399,941.50	Total assets	56,733,214	58.115.005.97
Equity share capital       25,000       25,000.00         Other equity (Reserves and Surplus)       28,438,175       28,006,842.76         Equity attributable to owners of the Company       28,463,175       28,031,842.76         Non-controlling interests       28,463,175       28,031,842.76         Non-current liabilities       28,463,175       28,031,842.76         Non-current liabilities       5,963,040       6,636,500.00         Deferred tax liabilities (net)       1,134,575       998,270.00         Other non-current liabilities       46,765       48,451.91         Total non-current liabilities       7,144,380       7,683,221.91         Current liabilities       4,028,577       2,025,403.49         - (Short Term) Borrowings       4,028,577       2,025,403.49         - Trade payables       11,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50			, ,
Equity share capital       25,000       25,000.00         Other equity (Reserves and Surplus)       28,438,175       28,006,842.76         Equity attributable to owners of the Company       28,463,175       28,031,842.76         Non-controlling interests       28,463,175       28,031,842.76         Non-current liabilities       28,463,175       28,031,842.76         Non-current liabilities       5,963,040       6,636,500.00         Deferred tax liabilities (net)       1,134,575       998,270.00         Other non-current liabilities       46,765       48,451.91         Total non-current liabilities       7,144,380       7,683,221.91         Current liabilities       4,028,577       2,025,403.49         - (Short Term) Borrowings       4,028,577       2,025,403.49         - Trade payables       11,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	EQUITY AND LIABILITIES	, ,	, .,
Equity attributable to owners of the Company       28,463,175       28,031,842.76         Non-controlling interests       28,463,175       28,031,842.76         Non-current liabilities         Financial liabilities       5,963,040       6,636,500.00         Deferred tax liabilities (net)       1,134,575       998,270.00         Other non-current liabilities       46,765       48,451.91         Total non-current liabilities         Financial liabilities       7,144,380       7,683,221.91         Current liabilities         Financial liabilities       4,028,577       2,025,403.49         - Trade payables       11,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities		, ,	,,,,,
Non-controlling interests         28,463,175         28,031,842.76           Non-current liabilities         5,963,040         6,636,500.00           Peferred tax liabilities (net)         1,134,575         998,270.00           Other non-current liabilities         46,765         48,451.91           Total non-current liabilities         7,144,380         7,683,221.91           Current liabilities         5,963,040         6,636,500.00           Total non-current liabilities         46,765         48,451.91           Financial liabilities         7,144,380         7,683,221.91           Current liabilities         4,028,577         2,025,403.49           - Trade payables         11,254,525         12,881,558.00           - Other financial liabilities (other than those specified above)         4,624,134         6,607,327.54           Provisions         1,218,423         885,652.47           Total current liabilities         21,125,658         22,399,941.50	Equity	25,000	
Non-current liabilities         5,963,040         6,636,500.00           Perrent dax liabilities (net)         1,134,575         998,270.00           Other non-current liabilities         46,765         48,451.91           Total non-current liabilities         7,144,380         7,683,221.91           Current liabilities         5,963,040         6,636,500.00           Other non-current liabilities         46,765         48,451.91           Total non-current liabilities         7,144,380         7,683,221.91           Current liabilities         11,254,525         12,881,558.00           - (Short Term) Borrowings         4,028,577         2,025,403.49           - Trade payables         11,254,525         12,881,558.00           - Other financial liabilities (other than those specified above)         4,624,134         6,607,327.54           Provisions         1,218,423         885,652.47           Total current liabilities         21,125,658         22,399,941.50	Equity Equity share capital	· ·	25,000.00
Financial liabilities       5,963,040       6,636,500.00         Deferred tax liabilities (net)       1,134,575       998,270.00         Other non-current liabilities       46,765       48,451.91         Total non-current liabilities       7,144,380       7,683,221.91         Current liabilities       5,963,040       6,636,500.00         Financial liabilities       7,144,380       7,683,221.91         Current liabilities       11,254,525       12,881,558.00         - (Short Term) Borrowings       4,028,577       2,025,403.49         - Trade payables       11,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company	28,438,175	25,000.00 28,006,842.76
Financial liabilities       5,963,040       6,636,500.00         Deferred tax liabilities (net)       1,134,575       998,270.00         Other non-current liabilities       46,765       48,451.91         Total non-current liabilities       7,144,380       7,683,221.91         Current liabilities       5,963,040       6,636,500.00         Financial liabilities       7,144,380       7,683,221.91         Current liabilities       11,254,525       12,881,558.00         - (Short Term) Borrowings       4,028,577       2,025,403.49         - Trade payables       11,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company Non-controlling interests	28,438,175 <b>28,463,175</b>	25,000.00 28,006,842.76 <b>28,031,842.76</b>
Deferred tax liabilities (net)         1,134,575         998,270.00           Other non-current liabilities         46,765         48,451.91           Total non-current liabilities         7,144,380         7,683,221.91           Current liabilities         5         4,028,577         2,025,403.49           - (Short Term) Borrowings         4,028,577         2,025,403.49           - Trade payables         11,254,525         12,881,558.00           - Other financial liabilities (other than those specified above)         4,624,134         6,607,327.54           Provisions         1,218,423         885,652.47           Total current liabilities         21,125,658         22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company Non-controlling interests Total equity	28,438,175 <b>28,463,175</b>	25,000.00 28,006,842.76 <b>28,031,842.76</b>
Other non-current liabilities         46,765         48,451.91           Total non-current liabilities         7,144,380         7,683,221.91           Current liabilities         5         4,028,577         2,025,403.49           - (Short Term) Borrowings         4,028,577         2,025,403.49           - Trade payables         11,254,525         12,881,558.00           - Other financial liabilities (other than those specified above)         4,624,134         6,607,327.54           Provisions         1,218,423         885,652.47           Total current liabilities         21,125,658         22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company Non-controlling interests Total equity  Non-current liabilities	28,438,175 <b>28,463,175</b>	25,000.00 28,006,842.76 <b>28,031,842.76</b>
Total non-current liabilities         7,144,380         7,683,221.91           Current liabilities         Financial liabilities           - (Short Term) Borrowings         4,028,577         2,025,403.49           - Trade payables         11,254,525         12,881,558.00           - Other financial liabilities (other than those specified above)         4,624,134         6,607,327.54           Provisions         1,218,423         885,652.47           Total current liabilities         21,125,658         22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company Non-controlling interests Total equity  Non-current liabilities Financial liabilities	28,438,175 28,463,175 28,463,175	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76
Current liabilities         Financial liabilities       4,028,577       2,025,403.49         - (Short Term) Borrowings       41,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company Non-controlling interests Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings	28,438,175 28,463,175 28,463,175 5,963,040	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76
Financial liabilities       4,028,577       2,025,403.49         - (Short Term) Borrowings       41,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus)  Equity attributable to owners of the Company Non-controlling interests  Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net)	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00
- (Short Term) Borrowings       4,028,577       2,025,403.49         - Trade payables       11,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus)  Equity attributable to owners of the Company Non-controlling interests  Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net) Other non-current liabilities	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575 46,765	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00 48,451.91
- Trade payables       11,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company Non-controlling interests Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net) Other non-current liabilities Total non-current liabilities	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575 46,765	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00 48,451.91
- Trade payables       11,254,525       12,881,558.00         - Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus)  Equity attributable to owners of the Company Non-controlling interests  Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net) Other non-current liabilities  Total non-current liabilities  Current liabilities	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575 46,765	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00 48,451.91
- Other financial liabilities (other than those specified above)       4,624,134       6,607,327.54         Provisions       1,218,423       885,652.47         Total current liabilities       21,125,658       22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus)  Equity attributable to owners of the Company Non-controlling interests  Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net) Other non-current liabilities  Total non-current liabilities  Current liabilities Financial liabilities	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575 46,765 7,144,380	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00 48,451.91 7,683,221.91
<b>Total current liabilities</b> 21,125,658 22,399,941.50	Equity Equity share capital Other equity (Reserves and Surplus)  Equity attributable to owners of the Company Non-controlling interests  Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net) Other non-current liabilities  Total non-current liabilities  Current liabilities Financial liabilities - (Short Term) Borrowings	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575 46,765 7,144,380	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00 48,451.91 7,683,221.91
	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company Non-controlling interests Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net) Other non-current liabilities Total non-current liabilities  Current liabilities Financial liabilities - (Short Term) Borrowings - Trade payables	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575 46,765 7,144,380 4,028,577 11,254,525	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00 48,451.91 7,683,221.91 2,025,403.49 12,881,558.00
<b>Total equity and liabilities</b> 56,733,214 58,115,006.17	Equity Equity share capital Other equity (Reserves and Surplus) Equity attributable to owners of the Company Non-controlling interests Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net) Other non-current liabilities Total non-current liabilities  Current liabilities Financial liabilities Financial liabilities - (Short Term) Borrowings - Trade payables - Other financial liabilities (other than those specified above)	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575 46,765 7,144,380 4,028,577 11,254,525 4,624,134	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00 48,451.91 7,683,221.91 2,025,403.49 12,881,558.00 6,607,327.54
	Equity Equity share capital Other equity (Reserves and Surplus)  Equity attributable to owners of the Company Non-controlling interests  Total equity  Non-current liabilities Financial liabilities - Long Term Borrowings Deferred tax liabilities (net) Other non-current liabilities  Total non-current liabilities  Current liabilities Financial liabilities - (Short Term) Borrowings - Trade payables - Other financial liabilities (other than those specified above) Provisions	28,438,175 28,463,175 28,463,175 5,963,040 1,134,575 46,765 7,144,380 4,028,577 11,254,525 4,624,134 1,218,423	25,000.00 28,006,842.76 28,031,842.76 28,031,842.76 6,636,500.00 998,270.00 48,451.91 7,683,221.91 2,025,403.49 12,881,558.00 6,607,327.54 885,652.47

## Consolidated statement of profit and loss for the year ended 31 March 2019

Consolidated statement of profit and loss for the year ended 51 March 2		
	Amount in EUR	Amount in EUR
	For the year ended	For the year ended
	31 March 2019	31 March 2018
Continuing operations:		
Income		
Revenue from operations	69,980,408	78,041,841
Other income	200,340	447,042
Total income	70,180,748	78,488,883
Expenses		
Cost of materials consumed	43,040,737	47,279,016
Changes in inventories of finished goods, stock-in -trade and work-in-pro	(467,714)	1,878,091
Employee benefits expense	12,562,360	12,433,581
Finance costs	775,838	804,311
Depreciation and amortization expense	1,340,217	1,270,785
Other expenses	11,982,327	13,089,703
Total expenses	69,233,766	76,755,487
Profit/(loss) before exceptional items and tax	946,981	1,733,396
Exceptional Items	-	294,658
F	946,981	1,438,738
Profit/(loss) before tax		, ,
Tax expense:		
- Current tax	(379,344)	(516,625)
- Deferred tax German	48,546	3,814
- Deferred tax Indian	(5,113)	28,306
	611,071	954,232
Profit / (loss) for the year before profit / (loss) from associates	V11,071	
and share of minority		
Share of profit / (loss) of associates	-	-
Profit (Loss) for the period from continuing operations	611,071	954,232
_		<u> </u>
Discontinued operations:	0	0
Profit/(loss) before tax for the year from discontinued operations		
Tax Income/ (expense) of discontinued operations	-	-
Profit/ (loss) for the year from discontinued operations	-	-
Profit/(loss) for the year	611,071	954,232
=	011,0/1	757,252