

# JKM Erla Holding GmbH & Eisenwerk Erla GmbH

## Consolidated balance sheet as at 31 March 2019

	<i>Amount in EUR</i> <b>As at</b> <b>31 March 2019</b>	<i>Amount in EUR</i> <b>As at</b> <b>31 March 2018</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	14,285,405	14,953,393.05
Capital work-in-progress	437,765	537,496.09
Goodwill	15,791,084	15,791,084.48
Other intangible assets	169,526	216,519.00
Financial Assets		
- Investments	6,025,036	6,025,035.80
- long-term loans and advances	488,729	523,059.15
Other non-current assets	51,516	70,000.00
<b>Total non-current assets</b>	<b>37,249,062</b>	<b>38,116,587.56</b>
<b>Current assets</b>		
Inventories	11,437,487	11,014,753.29
Financial 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	152,599	164,541.98
	<b>19,484,152</b>	<b>19,998,418.41</b>
Assets classified as held for sale		
<b>Total current assets</b>	<b>19,484,152</b>	<b>19,998,418.41</b>
<b>Total assets</b>	<b>56,733,214</b>	<b>58,115,005.97</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	25,000	25,000.00
Other equity (Reserves and Surplus)	28,438,175	28,006,842.76
<b>Equity attributable to owners of the Company</b>	<b>28,463,175</b>	<b>28,031,842.76</b>
Non-controlling interests		
<b>Total equity</b>	<b>28,463,175</b>	<b>28,031,842.76</b>
<b>Non-current liabilities</b>		
Financial liabilities		
- Long Term Borrowings	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
<b>Total non-current liabilities</b>	<b>7,144,380</b>	<b>7,683,221.91</b>
<b>Current liabilities</b>		
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
<b>Total current liabilities</b>	<b>21,125,658</b>	<b>22,399,941.50</b>
<b>Total equity and liabilities</b>	<b>56,733,214</b>	<b>58,115,006.17</b>

Sd/-

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

	<i>Amount in EUR</i> <b>For the year ended 31 March 2019</b>	<i>Amount in EUR</i> <b>For the year ended 31 March 2018</b>
<b>Continuing operations:</b>		
<b>Income</b>		
Revenue from operations	69,980,408	78,041,841
Other income	200,340	447,042
<b>Total income</b>	<b>70,180,748</b>	<b>78,488,883</b>
<b>Expenses</b>		
Cost of materials consumed	43,040,737	47,279,016
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(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
<b>Total expenses</b>	<b>69,233,766</b>	<b>76,755,487</b>
<b>Profit/(loss) before exceptional items and tax</b>	<b>946,981</b>	<b>1,733,396</b>
Exceptional Items	-	294,658
	<b>946,981</b>	<b>1,438,738</b>
<b>Profit/(loss) before tax</b>		
Tax expense:		
- Current tax	(379,344)	(516,625)
- Deferred tax German	48,546	3,814
- Deferred tax Indian	(5,113)	28,306
	<b>611,071</b>	<b>954,232</b>
<b>Profit / (loss) for the year before profit / (loss) from associates and share of minority</b>		
Share of profit / (loss) of associates	-	-
<b>Profit (Loss) for the period from continuing operations</b>	<b>611,071</b>	<b>954,232</b>
<b>Discontinued operations:</b>		
<b>Profit/(loss) before tax for the year from discontinued operations</b>		
Tax Income/ (expense) of discontinued operations	-	-
<b>Profit/ (loss) for the year from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Profit/(loss) for the year</b>	<b>611,071</b>	<b>954,232</b>

Sd/-