

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

Balance Sheet	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>(I) EQUITY AND LIABILITIES</b>							
<b>(1) Equity</b>							
(a) Equity Share capital	7	613,425.00	272,446.00	-	-	613,425.00	272,446.00
(b) Other Equity		(412,129.83)	(212,624.90)	-	-	(412,129.83)	(212,624.90)
(c) Non-controlling Interests	02(b)			-	-		
		<b>201,295.17</b>	<b>59,821.10</b>			<b>201,295.17</b>	<b>59,821.10</b>
<b>(2) Share application money pending allotment</b>							
<b>(3) Non-current liabilities</b>							
<b>(a) Financial Liabilities(NC)</b>							
(i) Long-term borrowings	03(a)	-	-	-	-	-	-
(ii) Derivative liabilities		-	-	-	-	-	-
(iii) Other financial liabilities	04(a)	-	-	-	-	-	-
(b) Long-term provisions	05(a)	-	-	-	-	-	-
(c) Other non current liabilities	6	-	-	-	-	-	-
(d) Deferred tax liabilities		-	-	-	-	-	-
<b>(4) Current liabilities</b>							
<b>(a) Financial Liabilities</b>							
(i) Short Term Borrowings	03(b)	-	-	-	-	-	-
(ii) Derivative liabilities		-	-	-	-	-	-
(iii) Trade payables	7	5,001.49	1,486.35	-	-	5,001.49	1,486.35
(iv) Other financial liabilities	04(b)	3,000.49	891.69	-	-	3,000.49	891.69
		<b>8,001.98</b>	<b>2,378.04</b>			<b>8,001.98</b>	<b>2,378.04</b>
(b) Short-term provisions	05(b)	-	-	-	-	-	-
(c) Other current liabilities	10	1,849.49	549.63	-	-	1,849.49	549.63
(d) Liabilities for Current Tax (Net)		-	-	-	-	-	-
(e) Liabilities directly associated with assets classified as held for sale		-	-	-	-	-	-
		<b>9,851.47</b>	<b>2,927.67</b>			<b>9,851.47</b>	<b>2,927.67</b>
<b>(5) Unsecured Perpetual Securities</b>							
		<b>211,146.64</b>	<b>62,748.77</b>			<b>211,146.64</b>	<b>62,748.77</b>
<b>TOTAL EQUITY AND LIABILITIES</b>							
<b>(II) ASSETS</b>							
<b>(1) Non-current assets</b>							
(a) Goodwill on Consolidation		-	-	-	-	-	-
(b) Property Plant and equipment	8	-	-	-	-	-	-
(c) Other Intangible assets	9	-	-	-	-	-	-
(d) Capital work-in-progress		-	-	-	-	-	-
(e) Intangible assets under development		-	-	-	-	-	-
<b>(f) Financial Assets</b>							
<b>(i) Investments</b>							
Other Investments	09(a)	-	-	-	-	-	-
(ii) Trade receivables	10	-	-	-	-	-	-
(iii) Other financial assets	11(a)	-	-	-	-	-	-
(g) Other non current assets	12(a)	-	-	-	-	-	-
(h) Non current tax asset		6,265.24	1,861.91	-	-	6,265.24	1,861.91
(i) Deferred tax assets		-	-	-	-	-	-
		<b>6,265.24</b>	<b>1,861.91</b>			<b>6,265.24</b>	<b>1,861.91</b>
<b>(2) Current assets</b>							
(a) Inventories	13	-	-	-	-	-	-
<b>(b) Financial Assets</b>							
(i) Current Investments	09(b)	-	-	-	-	-	-
(ii) Trade receivables	10	-	-	-	-	-	-
(iii) Cash and cash equivalents	14	204,881.40	60,886.86	-	-	204,881.40	60,886.86
(iv) Bank balances other than (iii) above	14	-	-	-	-	-	-
(v) Other Financial Assets	14(b)	-	-	-	-	-	-
(vi) Derivative Assets		-	-	-	-	-	-
		<b>204,881.40</b>	<b>60,886.86</b>			<b>204,881.40</b>	<b>60,886.86</b>
(c) Other current Assets	12(b)	-	-	-	-	-	-
(d) Current Tax Assets		-	-	-	-	-	-
(e) Assets classified as held for sale		-	-	-	-	-	-
		<b>204,881.40</b>	<b>60,886.86</b>			<b>204,881.40</b>	<b>60,886.86</b>
<b>TOTAL ASSETS</b>							
		<b>211,146.64</b>	<b>62,748.77</b>			<b>211,146.64</b>	<b>62,748.77</b>
<b>Difference</b>							
<b>UNMAPPED GL Codes</b>							
unmapped GLs of Retained earning Opg		412,129.83	122,477.16	-	-	412,129.83	122,477.16
Duplicate/unidentified GLs		-	-	-	-	-	-

IND\_AS\_V36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

Profit and Loss	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
I. Revenue from operations	1.5						
II. Other Income	1.6						
<b>III: Total Revenue (I + II)</b>							
<b>IV. Expenses:</b>							
(a) Raw materials consumed	1.7						
(b) Purchases of finished, semi-finished and other products							
(c) Changes in stocks of finished goods, work-in-progress and stock-in-trade							
(d) Employee benefits expense	1.8						
(e) Finance costs	1.9						
(f) Depreciation and amortisation expense	2.0						
(g) Other expenses	2.1						
<b>Total expenses</b>							
<b>V. Share of profit / (loss) of joint ventures and associates</b>							
(i) Share of profit / (loss) of joint ventures							
(ii) Share of profit / (loss) of associates							
<b>VI. Profit/(loss) before exceptional items and tax (III - IV + V)</b>							
VII. Exceptional items	2.2						
<b>VII. Profit before tax (VI-VII)</b>							
<b>IX. Tax expense:</b>							
(1) Current tax							
(i) Current tax							
(ii) Current tax related to previous years							
(2) Deferred tax							
(i) Deferred tax							
(ii) Deferred tax related to previous years							
(3) MAT Credit							
Total tax expense							
<b>X. Profit (Loss) after tax for the period from continuing operations</b>							
XI. Profit/(loss) from discontinued operations (before tax)							
XII. Profit/(Loss) on disposal of assets attributable to the discontinuing operation							
Less: Tax (credit) for discontinuing operations							
<b>XIII. Profit/(loss) after tax from discontinued operations (XI + XII)</b>							
<b>XIV. Profit/(Loss) for the period (X + XIII)</b>							
<b>XV. Profit/(Loss) from continuing operations for the period attributable to:</b>							
Owners of the Company							
Non controlling Interests							
<b>XVI. Profit/(Loss) from discontinuing operations for the period attributable to:</b>							
Owners of the Company							
Non controlling Interests							
<b>XVII. Other Comprehensive Income</b>							
A (i) Items that will not be reclassified to profit or loss							
A (ii) Income tax relating to item that will not be reclassified to profit or loss							
B (i) Items that will be reclassified to profit or loss							
B (ii) Income tax relating to item that will be reclassified to profit or loss							
<b>XVIII. Total comprehensive income for the period (XVII + XIV)</b>							
<b>Attributable to :</b>							
- Owners of the parent							
- Non-Controlling Interests							
NCI - Mapped (hidden)							
<b>Total Comprehensive Income for the year</b>							

Other Comprehensive Income	Note	TITBL Actual		TITBL Adjustment		TITBL		
		BRL	EUR	BRL	EUR	BRL	EUR	
<b>(A) Item that will not be reclassified to profit or loss</b>								
(i) Remeasurements of the defined benefit plans		-	-	-	-	-	-	-
(ii) Equity Instruments through Other comprehensive Income		-	-	-	-	-	-	-
(iii) Share of Other Comprehensive Income in Associates and Joint Ventures, to the extent not to be classified into profit or loss		-	-	-	-	-	-	-
(iv) Others (specify nature)		-	-	-	-	-	-	-
<b>(B) Items that will be reclassified to profit or loss</b>								
(i) Exchange differences in translating the financial statements of a foreign operation		-	-	-	-	-	-	-
(ii) Others (specify nature)		-	-	-	-	-	-	-
<b>Total other Comprehensive Income for the year (before tax)</b>		-	-	-	-	-	-	-
<b>Total other comprehensive income attributable to:</b>								
Owners of the Company		-	-	-	-	-	-	-
Share of MI in Other comprehensive Income		-	-	-	-	-	-	-

IND\_AS\_V36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

D1 Share Capital	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>Share Capital</b>							
<b>No. Of Shares</b>							
<b>Authorised</b>							
Equity Shares							
Preference Shares							
<b>Issued, subscribed and fully paid up</b>							
Equity Shares fully paid							
Paid up preference share capital							
<b>Total</b>							
Less: Minority Interest (Share Capital)							
Less: Minority Interest (Share Capital)							
Less: Minority Interest (Share Capital)							
Capital Contribution							
<b>Value</b>							
<b>Authorised</b>							
Equity Shares							
Preference Shares							
<b>Issued, subscribed and fully paid up</b>							
Equity Shares fully paid		613,425.00	272,446.00			613,425.00	272,446.00
Paid up preference share capital							
<b>Total</b>		<b>613,425.00</b>	<b>272,446.00</b>			<b>613,425.00</b>	<b>272,446.00</b>
Less: Minority Interest (Share Capital)							
Minority Interest							
Less: Minority Interest (Share Capital)							
Capital Contribution							

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

02 (a) Reserves and Surplus	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>Reserves &amp; Surplus</b>							
<b>Capital Reserve</b>							
Opening balance							
Add: Translation reserve adjustment							
Less: Utilised / transferred during the year							
Closing balance before Minority Interest							
Minority Interest							
Minority Interest							
Minority Interest							
<b>Securities Premium Account</b>							
Opening balance							
Add : Premium on shares issued during the year							
Reversal of adjustment of intangible assets made in 2011-12							
Less : Utilised during the year for:							
Issuing bonus shares							
Writing off preliminary expenses							
Writing off shares / debentures issue expenses							
Premium on redemption of redeemable preference shares / debentures							
Buy back of shares							
Others							
Closing Balance before minority Interest							
Minority Interest calculated for the year							
Minority Interest							
Minority Interest							
<b>General Reserve</b>							
Opening balance							
Add: Transferred from surplus in Statement of Profit and Loss							
Less: Utilised / transferred during the year for:							
Issuing bonus shares							
Others							
Closing Balance before minority Interest							
Minority Interest calculated for the year							
Minority Interest - Mapped							
Minority Interest							
<b>Foreign Currency Translation Reserve</b>							
Opening balance			(83,802.03)				(83,802.03)
Add / (Less): Effect of foreign exchange rate variations during the year - Computed			10,535.99				10,535.99
Add / (Less): Effect of foreign exchange rate variations during the year - Mapped							
Add / (Less): Effect of foreign exchange rate variations during the year			10,535.99				10,535.99
Add / (Less): Transferred to P&L on disposal of net Investment							
CTR due to Eliminations in Debtors and Creditors -Mapped							
CTR due to Eliminations in Debtors and Creditors							
CTR due to Eliminations in Debtors and Creditors							
CTR on account of Elimination of P&L Items - Computed							
CTR on account of Elimination of P&L Items - Mapped							
CTR on account of Elimination of P&L Items							
Minority Interest FCTR - mapped							
Closing Balance Before Minority Interest			(73,266.04)				(73,266.04)
Minority Interest calculated for the year							
Minority Interest Adjustment							
			(73,266.04)				(73,266.04)
<b>Capital Reserve on Consolidation</b>							
Opening balance							
Add/(Less) : Transferred from Profit and Loss Account							
Closing Balance before minority Interest							
Minority Interest - Computed							
Minority Interest -Mapped							
Minority Interest							
<b>Legal Reserve</b>							
Opening balance							
Add: Translation Reserve Adjustment							
Less: Utilisations / transfers during the year							
Add: Transfer from P&L Reserves							
Closing Balance before minority Interest							
Minority Interest							
Minority Interest							
Minority Interest							
<b>Contingency Reserve</b>							
Opening balance							
Add : Additions / transfers during the year							
Less: Utilisations / transfers during the year							
Closing Balance before Minority Interest							
Minority Interest							
Minority Interest							
Minority Interest							
<b>Revaluation Reserve</b>							
Opening balance							
Add: Translation reserve adjustment							
Less: Utilised / transferred during the year							

Closing balance before Minority Interest					
Minority Interest - Computed					
Minority Interest					
<b>Minority Interest</b>					
<b>Other Reserves</b>					
<b>Foreign Projects Reserve</b>					
Opening balance					
Add: Additions / transfers during the year (give details)					
Less: Utilisations / transfers during the year (give details)					
Closing balance before minority interest					
Minority Interest-Computed					
Minority Interest- Mapped					
Minority Interest					
<b>Debenture Redemption Reserve</b>					
Opening Balance					
Add: Additions / transfers during the year					
Less: Utilisations / transfers during the year (give details)					
Closing balance before Minority Interest					
<b>Minority Interest)-Computed</b>					
Minority Interest -mapped					
Minority Interest					
<b>Long term convertible equity Instrument</b>					
Opening Balance					
Add: Long term Convertible Equity Instrument : Issued					
Closing balance before Minority Interest					
Minority Interest					
<b>Equity Instrument through OCI</b>					
Opening balance					
Add: FV gain					
Less: Utilised / transferred during the year					
Closing balance before Minority Interest					
Minority Interest					
<b>Others</b>					
Opening balance					
Add :Others					
Add :Remeasurements of the defined benefit plans					
Less : Utilised during the year for					
Closing Balance before minority interest					
Minority Interest					
<b>Retained Earnings</b>					
Opening balance	(412,129.83)	(139,358.86)		(412,129.83)	(139,358.86)
Minority Interest (Surplus B/F) - Computed					
Minority Interest (Surplus B/F) - Mapped DR/(CR)					
Minority Interest (Surplus B/F)					
Add: Profit/(Loss) for the year - Before minority - hidden					
<b>Minority Interest on P&amp;L for the year</b>					
Add: Profit / (Loss) for the year					
Add/(Less) : IND AS transition adjustments					
Amounts transferred from:					
General reserve					
Debenture Redemption Reserve					
Revaluation Reserve					
Less: Transferred to					
Interim dividend					
Dividend paid					
Dividends proposed to be distributed to equity shareholders (@ 10%)					
Tax on dividend					
Dividends proposed to be distributed to preference shareholders (* per share)					
General reserve					
Legal reserve					
Capital Redemption Reserve					
Debenture redemption reserve					
Less : WDV of life expired assets					
Less: Distribution on unsecured perpetual securities					
Total For Computing Minority Interest - hidden					
Minority Interest (on surplus / Deficit part) - Computed					
Minority Interest - on Surplus / Deficit - Mapped DR/(CR)					
Minority Interest (on surplus / Deficit part)					
Closing Balance Surplus Adjustment					
<b>Balance as at the year end</b>	<b>(412,129.83)</b>	<b>(139,358.86)</b>		<b>(412,129.83)</b>	<b>(139,358.86)</b>
Minority Interest Reserves Adjustment					
<b>Minority Interest Reserves</b>					
<b>Total Reserves</b>	<b>(412,129.83)</b>	<b>(212,624.90)</b>		<b>(412,129.83)</b>	<b>(212,624.90)</b>



IND AS\_V36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

D3 (a) Long-term borrowings	Note	TTTBL Actual		TTTBL Adjustment		TTTBL		
		BRL	EUR	BRL	EUR	BRL	EUR	
<b>Long-term borrowings</b>								
<b>Secured</b>								
<b>Term Loans from Banks</b>								
Term loan from Banks		-	-	-	-	-	-	
External Commercial Borrowing		-	-	-	-	-	-	
<b>Long-term maturities of finance lease obligations</b>								
Loans from Related parties		-	-	-	-	-	-	
Group share In JV		-	-	-	-	-	-	
<b>Unsecured</b>								
<b>Debentures- Privately placed non-convertible</b>								
Term Loans from Banks		-	-	-	-	-	-	
200,4.30% SGD Notes of face value of SGD 250,000		-	-	-	-	-	-	
Other loans and advances		-	-	-	-	-	-	
Loans from Related parties		-	-	-	-	-	-	
		-	-	-	-	-	-	
		-	-	-	-	-	-	



IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

Consolidated Financial Statements - Balance Sheet as at 31-Mar-2017

03 (b) Short-term borrowings	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>Short-term borrowings</b>							
<b>Secured</b>							
Loans repayable on demand							
from Others							
Loans from Bank							
Term Loans							
Export Packing Credit							
Buyers Credit							
Cash Credit Accounts							
Working capital demand loan							
Loans and advances from related parties							
Deposits							
Other loans and advances							
Group Share In JV							
	<b>Total (Secured)</b>						
<b>Unsecured</b>							
Loans repayable on demand							
from Others							
Loans from Banks							
Term Loans							
Export Packing Credit							
Buyers Credit							
Cash Credit Accounts							
Working capital demand loan							
Loans and advances from related parties							
Deposits							
Other loans and advances							
Group Share In JV							
	<b>Total (Unsecured)</b>						
<b>Total</b>							

IND\_AS\_V36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

		TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>04 (g) Other financial liabilities - Non Current</b>	Note						
(a) Interest payable							
(i) Interest accrued but not due on borrowings							
(1) On finance lease obligations							
(2) On other borrowings							
(ii) Interest accrued and due on borrowings							
(1) On finance lease obligations							
(2) On other borrowing							
(iii) Preference dividend payable							
(b) Creditors for other liabilities							
(1) Creditors for capital supplies/services							
(2) Deferred consideration on acquisitions							
(3) Other credit balances							
(c) Security Deposits							
(d) Gratuify payable							
(e) Other financial liabilities from related parties							
<b>Total other financial liabilities - Non Current</b>							

04 (b) Other financial liabilities - Current	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
(a) Current maturities of long-term debt		-	-	-	-	-	-
(b) Current maturities of finance lease obligations		-	-	-	-	-	-
(c) Interest payable		-	-	-	-	-	-
(i) Interest accrued but not due on borrowings		-	-	-	-	-	-
(1) On finance lease obligations		-	-	-	-	-	-
(2) On other borrowings		-	-	-	-	-	-
(ii) Interest accrued and due on borrowings		-	-	-	-	-	-
(1) On finance lease obligations		-	-	-	-	-	-
(2) On other borrowing		-	-	-	-	-	-
(iii) Preference dividend payable		-	-	-	-	-	-
(d) Unpaid dividends		-	-	-	-	-	-
(e) Application money received due for refund and Interest accrued thereon		-	-	-	-	-	-
(f) Unpaid matured deposits and Interest accrued thereon		-	-	-	-	-	-
(g) Unpaid matured debentures and Interest accrued thereon		-	-	-	-	-	-
(h) Creditors for other liabilities		-	-	-	-	-	-
(1) Creditors for capital supplies/services		-	-	-	-	-	-
(2) Deferred consideration on acquisitions		-	-	-	-	-	-
(3) Other credit balances		3,000.49	891.69	-	-	3,000.49	891.69
		3,000.49	891.69	-	-	3,000.49	891.69
(i) Security Deposits		-	-	-	-	-	-
(j) Gratuity payable		-	-	-	-	-	-
(k) Bank Overdraft		-	-	-	-	-	-
(l) Other financial liabilities from related parties		-	-	-	-	-	-
<b>Total other financial liabilities - Current</b>		<b>3,000.49</b>	<b>891.69</b>	<b>-</b>	<b>-</b>	<b>3,000.49</b>	<b>891.69</b>

IND\_AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

05 (a) Long-term provisions	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
Provision for Employee Benefits							
Provision for Compensated Absences							
Provision for gratuity (net)							
Provision for post-employment medical benefits							
Provision for other defined benefit plans (net)							
Provision for other employee benefits							
Provision for pension							
Provision - Others:							
Provision for premium payable on redemption of bonds							
Provision for estimated loss on derivatives							
Provision for warranty							
Provision for estimated losses on onerous contracts							
Provision for other contingencies							
Provision - others							
Group share In JV							
	<b>Total</b>						

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

05 (b) Short-term provisions	Note	TITBL Actual		TITBL Adjustment		TITBL		
		BRL	EUR	BRL	EUR	BRL	EUR	
<b>Provision for employee benefits:</b>								
Provision for bonus		10	10	10	10	10	10	10
Provision for compensated absences		10	10	10	10	10	10	10
Provision for gratuity (net)		10	10	10	10	10	10	10
Provision for post-employment medical benefits		10	10	10	10	10	10	10
Provision for other employee benefits (give details)		10	10	10	10	10	10	10
Provision for pension		10	10	10	10	10	10	10
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<b>Provision - Others:</b>								
Provision for premium payable on redemption of bonds		10	10	10	10	10	10	10
Provision for estimated loss on derivatives		10	10	10	10	10	10	10
Provision for warranty		10	10	10	10	10	10	10
Provision for estimated losses on onerous contracts		10	10	10	10	10	10	10
Provision for other contingencies		10	10	10	10	10	10	10
Provision - others (give details)		10	10	10	10	10	10	10
TDS Loss		10	10	10	10	10	10	10
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Group share In JV		10	10	10	10	10	10	10
<b>Total</b>		10	10	10	10	10	10	10

IND\_AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

06 - Other non-financial liabilities	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>Non Current</b>							
(i) Advances received from customers		-	-	-	-	-	-
(ii) Statutory Dues (Excise duty, service tax, sales tax, TDS, Royalty etc)		-	-	-	-	-	-
(iii) Payables on purchase of FA		-	-	-	-	-	-
(iv) Advances from other parties		-	-	-	-	-	-
(v) Other non-financial liabilities from related parties		-	-	-	-	-	-
(vi) Deferred Income		-	-	-	-	-	-
(vii) Other credit balances		-	-	-	-	-	-
<b>Total Other liabilities - Non current</b>		-	-	-	-	-	-
<b>Current</b>							
(i) Advances received from customers		-	-	-	-	-	-
(ii) Statutory Dues (Excise duty, service tax, sales tax, TDS, Royalty etc)		1,849.49	549.63	-	-	1,849.49	549.63
(iii) Payables on purchase of FA		-	-	-	-	-	-
(iv) Advances from other parties		-	-	-	-	-	-
(v) Other non-financial liabilities from related parties		-	-	-	-	-	-
(vi) Deferred Income		-	-	-	-	-	-
(vii) Other credit balances		-	-	-	-	-	-
<b>Total Other liabilities - Current</b>		<b>1,849.49</b>	<b>549.63</b>	-	-	<b>1,849.49</b>	<b>549.63</b>

IND AS\_V36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

07 Trade payables - Current	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
Acceptances		-	-	-	-	-	-
- Micro and Small Enterprises		-	-	-	-	-	-
Others - Due to others		5,001.49	1,486.35	-	-	5,001.49	1,486.35
Others - Due to related party		-	-	-	-	-	-
Group share in JV		-	-	-	-	-	-
<b>Total</b>		<b>5,001.49</b>	<b>1,486.35</b>	<b>-</b>	<b>-</b>	<b>5,001.49</b>	<b>1,486.35</b>







IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

09 (b) Current Investments	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
Other current Investments							
Unquoted							
Prov for diminution							
<b>Total</b>							

IND\_AS\_V36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017]-(Amounts Scaled to '0)

10 - Trade receivables	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>Non - Current</b>							
Secured, considered good							
Unsecured, considered good							
Doubtful							
Less: Allowance for doubtful debts (expected credit loss allowance)							
Receivables from related parties							
<b>Total</b>							
<b>Current</b>							
Secured, considered good							
Unsecured, considered good							
Doubtful							
Less: Allowance for doubtful debts (expected credit loss allowance)							
Receivables from related parties							
<b>Total</b>							
<b>Ageing of Receivables</b>							
Within the credit period							
1 - 30 days past due							
31 - 60 days past due							
61 - 90 days past due							
More than 90 days past due							
Checksum - Ageing and Receivables (must be zero)							
<b>Movement in the expected credit loss allowance</b>							
Balance at the beginning of the year							
Movement in expected credit loss allowance on trade receivables calculated at lifetime expected credit losses							
Checksum - Movement - Must be zero							

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

1 | Group Balance Sheet - 31-Mar-2017 | Page 12 of 19

11 (a) - Other financial assets - Non Current	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
(a) Contract asset		-	-	-	-	-	-
(b) Security deposits		-	-	-	-	-	-
(c) Advance against equity		-	-	-	-	-	-
(d) Interest accrued on investments		-	-	-	-	-	-
(e) Interest accrued on deposits, loans and advances		-	-	-	-	-	-
(f) Dividend receivable		-	-	-	-	-	-
(g) Loans and advances to group companies		-	-	-	-	-	-
(h) Other loans and advances		-	-	-	-	-	-
(i) Loans and advances to employees		-	-	-	-	-	-
<b>Other financial assets - Non Current</b>		-	-	-	-	-	-

11 (b) - Other financial assets - Current	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
(a) Contract asset		-	-	-	-	-	-
(b) Security deposits		-	-	-	-	-	-
(c) Advance against equity		-	-	-	-	-	-
(d) Interest accrued on investments		-	-	-	-	-	-
(e) Interest accrued on deposits, loans and advances		-	-	-	-	-	-
(f) Dividend receivable		-	-	-	-	-	-
(g) Loans and advances to group companies		-	-	-	-	-	-
(h) Other loans and advances		-	-	-	-	-	-
(i) Loans and advances to employees		-	-	-	-	-	-
(j) Commission on Guarantee receivable		-	-	-	-	-	-
(k) Insurance claims		-	-	-	-	-	-
Other financial assets - Current		-	-	-	-	-	-

IND\_AS\_V36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

12 (a) - Other non-financial assets - Non Current	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
(a) Capital advances							
(b) Balances with government authorities							
CENVAT credit receivable							
VAT credit receivable							
Service Tax credit receivable							
Payment of Fringe Benefit Tax (net of Provision)							
Custom Duty Receivable							
Focus product scheme Receivable							
Tax recoverable (Advance Income tax - for PY)							
DBK and DEPB Receivable							
Excise Duty Receivable							
Export Incentive receivable							
(c) MAT Credit Entitlement							
(d) Prepaid Finance Lease Payments							
(1) Prepaid Lease Payments Cost							
(2) Prepaid Lease Payments Impairment							
(3) Prepaid Lease Payments Amortisation							
(e) Premium on Leasehold Land							
(f) Other prepaid payments							
(g) Loans and advances to group companies							
Secured, considered good							
Unsecured, considered good							
Doubtful							
Less: Allowances for doubtful advances to group companies							
Total							
(h) Advances to Suppliers							
Secured, considered good							
Unsecured, considered good							
Doubtful							
Less: Allowances for doubtful advances to suppliers							
Total							
(i) Deposits with Port Trust, Customs & Etc.							
(j) Other advances							
Secured, considered good							
Unsecured, considered good							
Doubtful							
Less: Allowances for doubtful other advances							
Total							
Non financial assets - Non Current							

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

12 (b) - Other non-financial assets - Current	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
(a) Capital advances							
(b) Balances with government authorities							
CENVAT credit receivable							
VAT credit receivable							
Service Tax credit receivable							
Payment of Fringe Benefit Tax (net of Provision)							
Custom Duty Receivable							
Focus product scheme Receivable							
Tax recoverable (Advance Income tax - for PY)							
DBK and DEPB Receivable							
Excise Duty Receivable							
Export Incentive receivable							
(c) MAT Credit Entitlement							
(d) Prepaid Finance Lease Payments							
(1) Prepaid Lease Payments Cost							
(2) Prepaid Lease Payments Impairment							
(3) Prepaid Lease Payments Amortisation							
(e) Premium on Leasehold Land							
(f) Other prepaid payments							
(g) Loans and advances to group companies							
Secured, considered good							
Unsecured, considered good							
Doubtful							
Less: Allowances for doubtful advances to group companies							
(h) Advances to Suppliers							
Secured, considered good							
Unsecured, considered good							
Doubtful							
Less: Allowances for doubtful advances to suppliers							
(i) Deposits with Port Trust, Customs & Etc.							
(j) Other advances							
Secured, considered good							
Unsecured, considered good							
Doubtful							
Less: Allowances for doubtful other advances							
<b>Non financial assets - Current</b>							

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

Company Name: Ind AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017]

1.3 Inventories	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
Raw materials							
Goods-in-transit (RM)							
Work-in-progress							
Goods-in-transit (WIP)							
Contract Work-in-progress							
Finished goods (other than those acquired for trading)							
Goods-in-transit (FG)							
Stock-in-trade (acquired for trading)							
Goods-in-transit (Stock In Trade)							
Stores and spares							
Goods-in-transit (Stores and Spares)							
Loose tools							
Goods-in-transit (Loose Tools)							
Others (Specify nature)							
Goods-in-transit (Others)							
Group share in JV							
<b>Total</b>							



IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

14 Cash and bank balances	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
Cash and cash equivalents							
Cash on hand		966.26	287.15	-	-	966.26	287.15
Cheques, drafts on hand		-	-	-	-	-	-
Balances with banks							
In Current Account		26,915.14	7,998.67	-	-	26,915.14	7,998.67
In EEFC Account		-	-	-	-	-	-
In Deposit Account - original maturity of 3 months or less		177,000.00	52,601.04	-	-	177,000.00	52,601.04
Remittance in transit		-	-	-	-	-	-
In earmarked accounts							
- Unpaid dividend accounts		-	-	-	-	-	-
- Unpaid matured deposits		-	-	-	-	-	-
- Unpaid matured debentures		-	-	-	-	-	-
- Share application money received for allotment of securities and due for refund		-	-	-	-	-	-
- Balances held as margin money or security against borrowings, guarantees and other commitments		-	-	-	-	-	-
- Other earmarked accounts		-	-	-	-	-	-
Group share In JV		-	-	-	-	-	-
		<b>204,881.40</b>	<b>60,886.86</b>	-	-	<b>204,881.40</b>	<b>60,886.86</b>
Other bank balances (with more than 3 months but less than 12 months maturity)							
In deposit accounts		-	-	-	-	-	-
In margin money		-	-	-	-	-	-
Other bank balances (with more than 12 months maturity)							
In deposit accounts		-	-	-	-	-	-
In margin money		-	-	-	-	-	-
Group Share In Joint Venture		-	-	-	-	-	-
		<b>204,881.40</b>	<b>60,886.86</b>	-	-	<b>204,881.40</b>	<b>60,886.86</b>
Bank Overdraft	Total						

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

15 Revenue from operations	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
Sale of Products		-	-	-	-	-	-
Sale of products to Related Party		-	-	-	-	-	-
Sale of Services		-	-	-	-	-	-
Sale of services to Related Party		-	-	-	-	-	-
Other Operating Revenue		-	-	-	-	-	-
Sale of scrap		-	-	-	-	-	-
Duty drawback and other export incentives		-	-	-	-	-	-
Service Charges		-	-	-	-	-	-
Others		-	-	-	-	-	-
Cash Discount Received		-	-	-	-	-	-
Royalties		-	-	-	-	-	-
Focus Product Scheme		-	-	-	-	-	-
Group share in JV		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

IND\_AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

1.6 Other Income	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>Interest Income</b>							
Interest from bank deposit							
Interest on loans & advance							
Current A/C with Banks							
From other							
From related party							
Interest on long term investments							
Interest on overdue trade receivables							
Interest on Income tax refund							
Other Interest (give details)							
<b>Interest Income Total</b>							
<b>Dividend Income</b>							
From Mutual Fund							
From others							
From related party							
from current investments							
from long-term Investments							
<b>Dividend Income Total</b>							
<b>Net gain on sale of:</b>							
fixed asset							
long-term Investments							
<b>Net gain on foreign currency transactions and translation</b>							
<b>FV Changes on non-derivative FA/FL</b>							
FV Gain/(Loss) of FA/FL designated as FVTPL/HFT							
Other FV changes							
<b>Gain / (Loss) on cancellation of forwards, swaps and options</b>							
<b>Other non-operating Income (net of expenses)</b>							
Rental Income from Investment properties							
Rental Income from operating leases							
Cash Discount Received							
Share of profit from partnership firms							
Share of profit from AOPs							
Share of profit from LLPs							
Liabilities / provisions no longer required written back (specify nature)							
Prior period Items							
<b>Miscellaneous Income (net of expenses directly attributable)</b>							
Government Grant							
Service tax refund							
Commission on Guarantee to subsidiary							
Other Income from Related Party							
Profit on sale of mutual fund							
<b>Other non-operating Income Total</b>							
<b>Group share In JV</b>							
<b>Total - Other Income</b>							

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

17 Cost of Material	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>Raw material consumed</b>							
Opening stock							
Purchase of Raw Material - Mapped (Hidden)							
Purchase of Raw Material Computed (Hidden)							
Purchase of Raw Material Computed with COGS FCTR (Hidden)							
Purchases figure to be considered (If condition)							
Add: Purchases (Net)							
Raw Material consumed - Mapped (Hidden)							
Less: Closing stock							
Inventory change (Hidden)							
Inventory Change to be considered (Hidden)							
Zero Group (Hidden)							
<b>Purchase of traded goods</b>							
From other							
from related party							
Group share In JV							
FCTR - Raw Material Consumed (Hidden)							
FCTR - Inventory change (Hidden)							
FCTR - COGS							
FCTR - COGS							
FCTR - COGS							
<b>Total (Purchase of traded goods with FCTR)</b>							
Purchases from Related Party							
	<b>Total</b>						

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

18 Changes in Inventory	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>Stock In Trade</b>							
Opening stock		100	100	100	100	100	100
Add: Stock taken over on acquisition of subsidiaries		100	100	100	100	100	100
less: Closing stock		100	100	100	100	100	100
<b>Work In progress</b>							
Opening stock		100	100	100	100	100	100
Add: Stock taken over on acquisition of subsidiaries		100	100	100	100	100	100
less: Closing stock		100	100	100	100	100	100
<b>Finished Goods</b>							
Opening stock		100	100	100	100	100	100
Add: Stock taken over on acquisition of subsidiaries		100	100	100	100	100	100
less: Closing stock		100	100	100	100	100	100
<b>Group share in Joint Venture</b>							
	<b>Total</b>						
<b>Less: Inventory - Discontinuing operations</b>							
Stock In Trade - Opening stock		100	100	100	100	100	100
Stock In Trade - Closing stock		100	100	100	100	100	100
<b>Net Changes in Inventories of finished goods, work-in-progress and stock-in-trade</b>							
Total Opening Balance (Hidden)		100	100	100	100	100	100
Total Closing Balance (Hidden)		100	100	100	100	100	100
Change in Inventory - FCTR		100	100	100	100	100	100

IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

Company Name - Tata Steel India Ltd. ISIN - INE062K01010

	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
<b>19 Employee benefit expense</b>							
Salaries and Wages							
Contribution to Provident and Other Funds							
Contribution to Gratuity Fund							
Expense on employee stock option (ESOP) scheme							
Staff Welfare Expenses							
Group share in JV							
<b>Total</b>							

20 Finance costs	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
Interest expense on:							
Borrowings		-	-	-	-	-	-
Notes		-	-	-	-	-	-
Bank structuring fee and amortisation		-	-	-	-	-	-
Trade payables		-	-	-	-	-	-
Others		-	-	-	-	-	-
- Interest on Bill Discounting		-	-	-	-	-	-
- Commission on Foreign Bills		-	-	-	-	-	-
- Finance Charges on Finance Lease		-	-	-	-	-	-
- Interest on delayed / deferred payment of income tax		-	-	-	-	-	-
- Others		-	-	-	-	-	-
Other borrowing costs		-	-	-	-	-	-
Net (gain) / loss on foreign currency transactions and translation (considered as finance cost)		-	-	-	-	-	-
Finance Expenses (Related parties)		-	-	-	-	-	-
Group share in JV		-	-	-	-	-	-
Less :Recovery of subsidy / finance costs from fellow subsidiaries		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

21 Other Expenses	Note	TITBL Actual	TITBL Actual	TITBL Adjustment	TITBL Adjustment	TITBL	TITBL
		BRL	EUR	BRL	EUR	BRL	EUR
Consumption of stores and spare parts							
Consumption of loose tools							
Consumption of packing materials							
Excise duty on sale of goods							
Increase / (decrease) of excise duty on inventory							
Processing Charges							
Duty, Clearing, Forwarding & Other Charges							
Service Charges							
Subcontracting							
Power and fuel							
Water							
Rent including lease rentals							
Repairs and maintenance - Buildings							
Repairs and maintenance - Machinery							
Repairs and maintenance - Others							
Insurance							
Rates and taxes							
Communication							
Travelling and Conveyance							
Warehousing Charges							
Printing and stationery							
Freight and forwarding							
Sales expense							
Sales commission							
Sales discount							
Business promotion							
Donations and contributions							
Legal and professional							
Payments to auditors							
Bad trade and other receivables, loans and advances written off							
Net loss on FCTR (other than considered as finance cost)							
Amortisation of share issue expenses and discount on shares							
Listing fee							
Sub Total							
Loss on fixed assets sold / scrapped / written off							
Provision for impairment of fixed assets and intangibles (net)							
Provision for doubtful Receivables (net)							
Provision for doubtful Loans and advances (net)							
Provision for estimated loss on derivatives (net)							
Provision for warranty							
Provision for estimated losses on onerous contracts							
Provision for contingencies							
Prior period items (net)							
Directors' Sitting Fees							
Software Expenses							
VAT paid							
CST paid							
Compensation for delay in delivery							
Bank Charges							
Entertainment Expenses							
Certification Charges							
Membership and subscription fees							
Claims paid							
Others (specify the nature)							
Investment cost capitalised on company level							
Provision for loss in stock							
Security and Conservancy							
Cleaning and Horticulture							
Management Fees							
Provision for Impairment of investment (net)							
Depreciation on Leasehold land							
Miscellaneous Expenses							
Other Expenses (Related parties)							
Group Share in Joint Ventures							
<b>Total</b>							



IND AS\_V 36 for TITBL YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

22 Exceptional Items	Note	TITBL Actual		TITBL Adjustment		TITBL	
		BRL	EUR	BRL	EUR	BRL	EUR
Net gain on sale of:							
long term investments		-	-	-	-	-	-
investment in Associate		-	-	-	-	-	-
Profit on sale of Land and Building		-	-	-	-	-	-
Provision for diminution in the value of long term Investment		-	-	-	-	-	-
Impairment of fixed Assets		-	-	-	-	-	-
Prov for Other receivables		-	-	-	-	-	-
Others (other than above)		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-