IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Balance Sheet | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **(I) EQUITY AND LIABILITIES** | | | | |
| **(1) Equity** | | | | |
| (a) Equity Share capital | 1 | 3.377.672,00 | - | 3.377.672,00 |
| (b) Other Equity | | (3.063.037,06) | - | (3.063.037,06) |
| (c) Non-controlling interests | 02(b) | - | - | - |
| | | **314.634,94** | - | **314.634,94** |
| (2) Share application money pending allotment | | - | - | - |
| **(3) Non-current liabilities** | | | | |
| **(a) Financial Liabilities(NC)** | | | | |
| (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 | | - | - | - |
| | | - | - | - |
| **(4) Current liabilities** | | | | |
| **(a) Financial Liabilities** | | | | |
| (i) Short Term Borrowings | 03(b) | - | - | - |
| (ii) Derivative liabilities | | - | - | - |
| (iii) Trade payables | 7 | 833.374,41 | - | 833.374,41 |
| (iv) Other financial liabilities | 04(b) | 44.808,31 | - | 44.808,31 |
| | | **878.182,72** | - | **878.182,72** |
| (b) Short-term provisions | 05(b) | - | - | - |
| (c) Other current Liabilities | 10 | 245.074,32 | - | 245.074,32 |
| (d) Liabilities for Current Tax (Net) | | - | - | - |
| (e)Liabilities directly associated with assets classified as held for sale | | - | - | - |
| | | **1.123.257,04** | - | **1.123.257,04** |
| (5) Unsecured Perpetual Securities | | - | - | - |
| **TOTAL EQUITY AND LIABILITIES** | | **1.437.891,98** | - | **1.437.891,98** |
| **(II) ASSETS** | | | | |
| **(1) Non-current assets** | | | | |
| (a) Goodwill on Consolidation | | - | - | - |
| (b) Property Plant and equipment | 8 | 15.330,73 | - | 15.330,73 |
| (c) Other Intangible assets | 8 | 512.569,37 | - | 512.569,37 |
| (d) Capital work-in-progress | | - | - | - |
| (e) Intangible assets under development | | - | - | - |
| **(f) Financial Assets** | | | | |
| **(i) Investments** | | | | |
| Other Investments | 09(a) | - | - | - |
| (ii) Trade receivables | 10 | - | - | - |
| (iii) Other financial assets | 11(a) | 119.689,36 | - | 119.689,36 |
| | | **119.689,36** | - | **119.689,36** |
| (g) Other non current assets | 12(a) | - | - | - |
| (h) Non current tax asset | | - | - | - |
| (i) Deferred tax assets | | - | - | - |
| | | **647.589,46** | - | **647.589,46** |
| **(2) Current assets** | | | | |
| (a) Inventories | 13 | 270.915,97 | - | 270.915,97 |
| (b) Financial Assets | | | | |
| (i) Current Investments | 09(b) | - | - | - |
| (ii) Trade receivables | 10 | 237.634,99 | - | 237.634,99 |
| (iii) Cash and cash equivalents | 14 | 184.170,76 | - | 184.170,76 |
| (iv) Bank balances other than (iii) above | 14 | - | - | - |
| (v) Other Financial Assets | 11(b) | - | - | - |
| (vi) Derivative Assets | | - | - | - |
| | | 421.805,75 | - | 421.805,75 |
| (c) Other current Assets | 12(b) | 97.580,80 | - | 97.580,80 |
| (d) Current Tax Assets | | - | - | - |
| (e) Assets classified as held for sale | | - | - | - |
| | | **790.302,52** | - | **790.302,52** |
| **TOTAL ASSETS** | | **1.437.891,98** | - | **1.437.891,98** |
| **Difference** | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Profit and Loss | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| I. Revenue from operations | 15 | 2.418.195,63 | - | 2.418.195,63 |
| II. Other Income | 16 | 154.672,49 | - | 154.672,49 |
| **III. Total Revenue (I + II)** | | **2.572.868,12** | **-** | **2.572.868,12** |
| **IV. Expenses:** | | | | |
| (a) Raw materials consumed | 17 | - | - | - |
| (b) Purchases of finished, semi-finished and other products | | 1.205.227,68 | - | 1.205.227,68 |
| (c) Changes in stocks of finished goods, work-in-progress and stock-in-Trade | 18 | 155.287,54 | - | 155.287,54 |
| (d)Employee benefits expense | 19 | 617.392,54 | - | 617.392,54 |
| (e) Finance costs | 20 | 38.881,14 | - | 38.881,14 |
| (f) Depreciation and amortisation expense | 8 | 134.882,12 | - | 134.882,12 |
| (g) Other expenses | 21 | 994.615,24 | - | 994.615,24 |
| **Total expenses** | | **3.146.286,26** | **-** | **3.146.286,26** |
| **V. Share of profit / (loss) of joint ventures and associates** | | | | |
| (i) Share of profit / (loss) of joint ventures | | - | - | - |
| (ii) Share of profit / (loss) of associates | | - | - | - |
| **VI. Profit/(loss) before exceptional items and tax (III - IV + V)** | | **(573.418,14)** | **-** | **(573.418,14)** |
| VII. Exceptional items | 22 | - | - | - |
| **VIII. Profit before tax (VI-VII)** | | **(573.418,14)** | **-** | **(573.418,14)** |
| **IX. Tax expense:** | | | | |
| (1) Current tax | | | | |
| (i) Current tax | | - | - | - |
| (ii) Current tax related to previous years | | - | - | - |
| | | - | - | - |
| (2) Deferred tax | | | | |
| (i) Deferred tax | | 523.367,18 | - | 523.367,18 |
| (ii) Deferred tax related to previous years | | - | - | - |
| | | 523.367,18 | - | 523.367,18 |
| (3) MAT Credit | | - | - | - |
| Total tax expense | | 523.367,18 | - | 523.367,18 |
| **X. Profit (Loss) after tax for the period from continuing operations** | | (1.096.785,32) | - | (1.096.785,32) |
| 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 | | - | - | - |
| XIII. Profit/(loss) after tax from discontinued operations (XI + XII) | | - | - | - |
| **XIV. Profit/(loss) for the period (X + XIII)** | | (1.096.785,32) | - | (1.096.785,32) |
| **XV. Profit/(Loss) from continuing operations for the period attributable to:** | | | | |
| Owners of the Company | | (1.096.785,32) | - | (1.096.785,32) |
| Non controlling interests | | - | - | - |
| | | (1.096.785,32) | - | (1.096.785,32) |
| **XVI. Profit/(Loss) from discontinuing operations for the period attributable to:** | | | | |
| Owners of the Company | | - | - | - |
| Non controlling interests | | - | - | - |
| | | - | - | - |
| **XVII. Other Comprehensive Income** | | | | |
| 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 | | - | - | - |
| | | - | - | - |
| **XVIII. Total comprehensive income for the period (XVII + XIV)** | | **(1.096.785,32)** | **-** | **(1.096.785,32)** |
| **Attributable to :** | | | | |
| - Owners of the parent | | (1.096.785,32) | - | (1.096.785,32) |
| **- Non-Controlling interests** | | **-** | **-** | **-** |
| NCI - Mapped (hidden) | | - | - | - |
| **Total Comprehensive Income for the year** | | **(1.096.785,32)** | **-** | **(1.096.785,32)** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other Comprehensive Income | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **(A) Item that will not be reclassified to profit or loss** | | | | |
| (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) Items that will be reclassified to profit or loss** | | | | |
| (i) Exchange differences in translating the financial statements of a foreign operation | | - | - | - |
| (ii) Others (specify nature) | | - | - | - |
| | | - | - | - |
| Total other Comprehensive Income for the year (before tax) | | - | - | - |
| **Total other comprehensive income attributable to:** | | | | |
| Owners of the Company | | - | - | - |
| Share of MI in Other comprehensive income | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 01 Share Capital | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Share Capital** | | | | |
| **No. Of Shares** | | | | |
| **Authorised** | | | | |
| Equity Shares | | | | |
| Preference Shares | | | | |
| **Issued , subscribed and fully paid up** | | | | |
| Equity Shares fully paid | | | | |
| Paid up preference share capital | | | | |
| **Total** | | | | |
| **Less: Minority Interest (Share Capital)** | | - | - | - |
| **Less: Minority Interest (Share Capital)** | | - | - | - |
| **Less: Minority Interest (Share Capital)** | | - | - | - |
| Capital Contribution | | | | |
| **Value** | | | | |
| **Authorised** | | | | |
| Equity Shares | | - | - | - |
| Preference Shares | | - | - | - |
| **Issued , subscribed and fully paid up** | | | | |
| Equity Shares fully paid | | 3.377.672,00 | - | 3.377.672,00 |
| Paid up preference share capital | | - | - | - |
| | **Total** | 3.377.672,00 | - | 3.377.672,00 |
| Less: Minority Interest (Share Capital) | | - | - | - |
| Minority Interest | | - | - | - |
| Less: Minority Interest (Share Capital) | | - | - | - |
| Capital Contribution | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 02 (a) Reserves and Surplus | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Reserves & Surplus** | | | | |
| **Capital Reserve** | | | | |
| Opening balance | | - | - | - |
| Add: Translation reserve adjustment | | - | - | - |
| Less: Utilised / transferred during the year | | - | - | - |
| Closing balance before Minority Interest | | - | - | - |
| Minority Interest | | - | - | - |
| Minority Interest | | - | - | - |
| Minority Interest | | - | - | - |
| | | - | - | - |
| **Securities Premium Account** | | | | |
| 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** | | - | - | - |
| | | - | - | - |
| **General Reserve** | | | | |
| 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** | | - | - | - |
| | | - | - | - |
| **Foreign Currency Translation Reserve** | | | | |
| Opening balance | | - | - | - |
| Add / (Less): Effect of foreign exchange rate variations during the year - Computed | | - | - | - |
| Add / (Less): Effect of foreign exchange rate variations during the year - Mapped | | - | - | - |
| Add / (Less): Effect of foreign exchange rate variations during the year | | - | - | - |
| 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 | | - | - | - |
| Minority Interest calculated for the year | | - | - | - |
| Minority Interest Adjustment | | - | - | - |
| | | - | - | - |
| **Capital Reserve on Consolidation** | | | | |
| Opening balance | | - | - | - |
| Add/(Less) : Transferred from Profit and Loss Account | | - | - | - |
| Closing Balance before minority interest | | - | - | - |

| | | | |
|---|---|---|---|
| Minority Interest - Computed | - | - | - |
| Minority Interest )-Mapped | - | - | - |
| **Minority Interest** | - | - | - |
| | - | - | - |
| **Legal Reserve** | | | |
| 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** | - | - | - |
| | - | - | - |
| **Contingency Reserve** | | | |
| 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** | - | - | - |
| | - | - | - |
| **Revaluation Reserve** | | | |
| Opening balance | - | - | - |
| Add: Translation reserve adjustment | - | - | - |
| Less: Utilised / transferred during the year | - | - | - |
| Closing balance before Minority Interest | - | - | - |
| Minority Interest - Computed | - | - | - |
| Minority Interest | - | - | - |
| **Minority Interest** | - | - | - |
| | - | - | - |
| **Other Reserves** | | | |
| **Foreign Projects Reserve** | | | |
| 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 | - | - | - |
| | - | - | - |
| **Debenture Redemption Reserve** | | | |
| Opening Balance | - | - | - |
| Add: Additions / transfers during the year | - | - | - |
| Less: Utilisations / transfers during the year (give details) | - | - | - |
| Closing Balance before Minority Interest | - | - | - |
| **Minority Interest)-Computed** | - | - | - |
| Minority Interest -mapped | - | - | - |
| **Minority Interest** | - | - | - |
| | - | - | - |
| **Long term convertible equity instrument** | | | |
| Opening Balance | - | - | - |
| Add: Long term Convertible Equity Instrument : Issued | - | - | - |
| Closing balance before Minority Interest | - | - | - |
| Minority Interest | - | - | - |
| | - | - | - |
| **Equity instrument through OCI** | | | |
| Opening balance | - | - | - |
| Add: FV gain | - | - | - |
| Less: Utilised / transferred during the year | - | - | - |
| Closing balance before Minority Interest | - | - | - |
| Minority Interest | - | - | - |
| | - | - | - |
| **Others** | | | |
| Opening balance | - | - | - |

| | | | |
|---|---|---|---|
| Add :Others | - | - | - |
| Add :Remeasurements of the defined benefit plans | - | - | - |
| Less : Utilised during the year for | - | - | - |
| Closing Balance before minority interest | - | - | - |
| **Minority Interest** | - | - | - |
| | - | - | - |
| **Retained Earnings** | | | |
| Opening balance | (1.966.251,74) | - | (1.966.251,74) |
| 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 | (1.096.785,32) | - | (1.096.785,32) |
| Minority Interest on P&L for the year | - | - | - |
| Add: Profit / (Loss) for the year | (1.096.785,32) | - | (1.096.785,32) |
| 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 | - | - | - |
| **Balance as at the year end** | **(3.063.037,06)** | - | **(3.063.037,06)** |
| Minority Interest Reserves Adjustment | - | - | - |
| **Minority Interest Reserves** | - | - | - |
| **Total Reserves** | **(3.063.037,06)** | - | **(3.063.037,06)** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

Amounts are in EUR

| Statement of Changes in Equity | Share Capital | Retained Earnings | Capital Reserve | Security Prenium | General reserve | FCTR | Capital Reserve on Consolidation | Legal Reserve | Contingency Reserve | Revaluation Reserve | Foreign Projects Reserve | Debenture Redemption Reserve | Long term convertible equity instrument | Debt instrument through OCI | Equity instrument through OCI | FCTR through OCI | Others | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Opening Balance | - | (1.966.251,74) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (1.966.251,74) |
| Issue of share capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long term Convertible Equity Instrument : Issued | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total comprehensive income for the year | - | (1.096.785,32) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (1.096.785,32) |
| Dividend paid | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| IND AS transition adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax on dividends | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers within equity | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Additions relating to acquisitions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Disposal of group undertakings | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Change in foreign currency translation reserve | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Closing Balance** | 3.377.672,00 | (3.063.037,06) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to the owners | 3.377.672,00 | (3.063.037,06) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 314.634,94 |
| Non Controlling Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 314.634,94 |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 03 (a) Long-term borrowings | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Long-term borrowings** | | | | |
| **Secured** | | | | |
| **Term Loans from Banks** | | | | |
| Term loan from Banks | | - | - | - |
| External Commercial Borrowing | | - | - | - |
| | | - | - | - |
| Long-term maturities of finance lease obligations | | - | - | - |
| Loans from Related parties | | - | - | - |
| Group share in JV | | - | - | - |
| | | - | - | - |
| **Unsecured** | | | | |
| Debentures- Privately placed non-convertible | | - | - | - |
| 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 MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 03 (b) Short-term borrowings | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Short-term borrowings** | | | | |
| **Secured** | | | | |
| **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 | | - | - | - |
| **Total (Secured)** | | - | - | - |
| **Unsecured** | | | | |
| **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 | | - | - | - |
| **Total (Unsecured)** | | - | - | - |
| **Total** | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 04 (a) Other financial liabilities - Non Current | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| (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) Gratuity payable | | - | - | - |
| (e) Other financial liabilities from related parties | | - | - | - |
| **Total other financial liabilities - Non Current** | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 04 (b) Other financial liabilities - Current | Note | MORS Actual EUR | MORS Adjustment EUR | MORS 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 | | 5.290,56 | - | 5.290,56 |
| | | 5.290,56 | - | 5.290,56 |
| (iii) Preference dividend payable | | - | - | - |
| | | 5.290,56 | - | 5.290,56 |
| (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 | | 39.517,75 | - | 39.517,75 |
| | | 39.517,75 | - | 39.517,75 |
| (i) Security Deposits | | - | - | - |
| (j) Gratuity payable | | - | - | - |
| (k) Bank Overdraft | | - | - | - |
| (l) Other financial liabilities from related parties | | - | - | - |
| **Total other financial liabilities - Current** | | **44.808,31** | **-** | **44.808,31** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 05 (a) Long-term provisions | Note | MORS Actual EUR | MORS Adjustment EUR | MORS 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 | | - | - | - |
| | Total | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 05 (b) Short-term provisions | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Provision for employee benefits:** | | | | |
| Provision for bonus | | - | - | - |
| Provision for compensated absences | | - | - | - |
| Provision for gratuity (net) | | - | - | - |
| Provision for post-employment medical benefits | | - | - | - |
| Provision for other employee benefits (give details) | | - | - | - |
| 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 (give details) | | - | - | - |
| TDS Loss | | - | - | - |
| | | - | - | - |
| Group share in JV | | - | - | - |
| **Total** | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 06 - Other non-financial liabilities | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Non Current** | | | | |
| (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 | | - | - | - |
| **Total Other liabilities - Non current** | | **-** | **-** | **-** |
| | | | | |
| **Current** | | | | |
| (i) Advances received from customers | | 21.317,42 | - | 21.317,42 |
| (ii) Statutory Dues (Excise duty, service tax, sales tax, TDS, Royalty etc) | | 33.333,35 | - | 33.333,35 |
| (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 | | 190.423,55 | - | 190.423,55 |
| **Total Other liabilities - Current** | | **245.074,32** | **-** | **245.074,32** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 07 Trade payables - Current | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| Acceptances | | - | - | - |
| - Micro and Small Enterprises | | - | - | - |
| Others - Due to others | | 73.822,26 | - | 73.822,26 |
| Others - Due to related party | | 759.552,15 | - | 759.552,15 |
| Group share in JV | | - | - | - |
| | Total | **833.374,41** | **-** | **833.374,41** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

Amounts are in EUR

| 08. Fixed Asset | Opening Balance | Assets Taken Over due to acquisation of Subsidiaries | Additions for the year | Acquisition through business combination | Other Adjustments | Adjustment for companies ceasing to be subsidiaries | Disposals | Translation Reserve Adjustment | GB Closing | Dep Opening | Taken over due to acquisitions of Subsidiaries | For the Year | Impairment loss/Reversal of impairment loss | Dep Adjustment for ceasing | Deductions/Adjustment | Translation Reserve Adjustment (Dep) | Dep Closing | Net Block |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Tangible Asset :** | | | | | | | | | | | | | | | | | | |
| Leasehold Land | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Freehold Land | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building ,Roads etc | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Plant & Equipment | 44.778,41 | - | - | - | - | - | 30.531,95 | - | 14.246,46 | 19.399,86 | - | 5.413,04 | - | 11.840,41 | - | - | 12.972,49 | 1.273,97 |
| Computer | 268,94 | - | 5.967,20 | - | - | - | - | - | 6.236,14 | 115,51 | - | 153,06 | - | - | - | - | 268,57 | 5.967,57 |
| Furniture & Fixtures | 12.526,00 | - | 220,00 | - | - | - | 2.326,00 | - | 10.420,00 | 4.884,96 | - | 1.267,04 | - | 1.134,09 | - | - | 5.017,91 | 5.402,09 |
| Office Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Installation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Acs , Refrigerators | 5.103,00 | - | - | - | - | - | 694,00 | - | 4.409,00 | 1.495,66 | - | 510,30 | - | 284,06 | - | - | 1.721,90 | 2.687,10 |
| Development of Property | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vehicles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Exploration cost | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lease hold Improvement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tenancy Rights of Shops on Lease | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Tangible | 62.676,35 | - | 6.187,20 | - | - | - | 33.551,95 | - | 35.311,60 | 25.895,99 | - | 7.343,44 | - | 13.258,56 | - | - | 19.980,87 | 15.330,73 |
| Group Share of tangible Assets of Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Tangible Assets - Total** | **62.676,35** | **-** | **6.187,20** | **-** | **-** | **-** | **33.551,95** | **-** | **35.311,60** | **25.895,99** | **-** | **7.343,44** | **-** | **13.258,56** | **-** | **-** | **19.980,87** | **15.330,73** |
| **Intangible Assets** | | | | | | | | | | | | | | | | | | |
| Brands/Trademark | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Goodwill | 1.274.000,00 | - | - | - | - | - | 225.000,00 | - | 1.049.000,00 | 523.289,41 | - | 127.538,68 | - | 114.397,46 | - | - | 536.430,63 | 512.569,37 |
| Mining licenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| On business acquisition | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Intangible | 1.274.000,00 | - | - | - | - | - | 225.000,00 | - | 1.049.000,00 | 523.289,41 | - | 127.538,68 | - | 114.397,46 | - | - | 536.430,63 | 512.569,37 |
| Group Share of Intangible Assets of Joint Venture | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Intangible Assets - Total** | **1.274.000,00** | **-** | **-** | **-** | **-** | **-** | **225.000,00** | **-** | **1.049.000,00** | **523.289,41** | **-** | **127.538,68** | **-** | **114.397,46** | **-** | **-** | **536.430,63** | **512.569,37** |
| **Tangible and Intangible Assets - Total** | **1.336.676,35** | **-** | **6.187,20** | **-** | **-** | **-** | **258.551,95** | **-** | **1.084.311,60** | **549.185,40** | **-** | **134.882,12** | **-** | **127.656,02** | **-** | **-** | **556.411,50** | **527.900,10** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 09 (a) Non-current investments | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Equity Shares** | | | | |
| In Subsidiary Company | | - | - | - |
| In Joint Ventures | | - | - | - |
| In Associate Company | | - | - | - |
| In Other Companies | | - | - | - |
| **Preference Shares** | | | | |
| In Joint Ventures | | - | - | - |
| In Other Companies | | - | - | - |
| Debentures / Bonds | | | | |
| Quoted: | | - | - | - |
| Unquoted | | - | - | - |
| Fair value changes | | - | - | - |
| | | - | - | - |
| **Less: Provision for diminution in the value of Investments** | | - | - | - |
| Total | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 09 (b) Current investments | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| Other current investments | | | | |
| Unquoted | | - | - | - |
| Prov for dimunition | | - | - | - |
| Total | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 10 - Trade receivables | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Non - Current** | | | | |
| Secured, considered good | | - | - | - |
| Unsecured, considered good | | - | - | - |
| Doubtful | | - | - | - |
| | | - | - | - |
| Less: Allowance for doubtful debts (expected credit loss allowance) | | - | - | - |
| Receivables from related parties | | - | - | - |
| **Total** | | - | - | - |
| **Current** | | | | |
| Secured, considered good | | - | - | - |
| Unsecured, considered good | | 236.445,00 | - | 236.445,00 |
| Doubtful | | 21.966,83 | - | 21.966,83 |
| | | 258.411,83 | - | 258.411,83 |
| Less: Allowance for doubtful debts (expected credit loss allowance) | | 21.966,84 | - | 21.966,84 |
| Receivables from related parties | | 1.190,00 | - | 1.190,00 |
| **Total** | | **237.634,99** | - | **237.634,99** |
| **Ageing of Receivables** | | | | |
| 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) | | 259.601,83 | - | 259.601,83 |
| **Movement in the expected credit loss allowance** | | | | |
| 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 | | (21.966,84) | - | (21.966,84) |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 11 (a) - Other financial assets - Non Current | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| (a) Contract asset | | - | - | - |
| (b) Security deposits | | 119.689,36 | - | 119.689,36 |
| (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 | | - | - | - |
| **Other financial assets - Non Current** | | **119.689,36** | **-** | **119.689,36** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 11 (b) - Other financial assets - Current | Note | MORS Actual EUR | MORS Adjustment EUR | MORS 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_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 12 (a) - Other non-financial assets - Non Current | Note | MORS Actual EUR | MORS Adjustment EUR | MORS 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 MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 12 (b) - Other non-financial assets - Current | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| (a) Capital advances | | - | - | - |
| **(b) Balances with government authorities** | | | | |
| CENVAT credit receivable | | - | - | - |
| VAT credit receivable | | 97.580,80 | - | 97.580,80 |
| 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 | | - | - | - |
| | | **97.580,80** | **-** | **97.580,80** |
| (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 | | - | - | - |
| | | - | - | - |
| **Non financial assets - Current** | | **97.580,80** | **-** | **97.580,80** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 13 Inventories | Note | MORS Actual EUR | MORS Adjustment EUR | MORS 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) | | 270.915,97 | - | 270.915,97 |
| Goods-in-transit (Stock In Trade) | | - | - | - |
| | | **270.915,97** | - | **270.915,97** |
| 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 | | - | - | - |
| | Total | **270.915,97** | - | **270.915,97** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 14 Cash and bank balances | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Cash and cash equivalents** | | | | |
| Cash on hand | | 3.484,50 | - | 3.484,50 |
| Cheques, drafts on hand | | - | - | - |
| Balances with banks | | | | |
| In Current Account | | 180.686,26 | - | 180.686,26 |
| In EEFC Account | | - | - | - |
| In Deposit Account - original maturity of 3 months or less | | - | - | - |
| 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 | | - | - | - |
| | | **184.170,76** | **-** | **184.170,76** |
| 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 | | - | - | - |
| | | - | - | - |
| **Total** | | **184.170,76** | **-** | **184.170,76** |
| Bank Overdraft | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 15 Revenue from operations | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| Sale of Products | | 2.418.195,63 | - | 2.418.195,63 |
| 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 | | - | - | - |
| | Total | 2.418.195,63 | - | 2.418.195,63 |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 16 Other income | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Interest Income** | | | | |
| Interest from bank deposit | | 423,63 | - | 423,63 |
| 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) | | - | - | - |
| **Interest Income Total** | | **423,63** | **-** | **423,63** |
| **Dividend Income** | | | | |
| From Mutual Fund | | - | - | - |
| From others | | - | - | - |
| From related party | | - | - | - |
| from current investments | | - | - | - |
| from long-term investments | | - | - | - |
| **Dividend Income Total** | | **-** | **-** | **-** |
| Net gain on sale of: | | | | |
| fixed asset | | 1.190,00 | - | 1.190,00 |
| long-term investments | | - | - | - |
| Net gain on foreign currency transactions and translation | | - | - | - |
| FV Changes on non-derivative FA/FL | | | | |
| FV Gain/(Loss) of FA/FL designated as FVTPL/HFT | | - | - | - |
| Other FV changes | | - | - | - |
| Gain / (Loss) on cancellation of forwards, swaps and options | | - | - | - |
| **Other non-operating income (net of expenses)** | | | | |
| Rental income from investment properties | | 1.925,48 | - | 1.925,48 |
| Rental income from operating leases | | - | - | - |
| Cash Discount Received | | 1.426,67 | - | 1.426,67 |
| 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 | | - | - | - |
| Miscellaneous income (net of expenses directly attributable) | | - | - | - |
| Government Grant | | - | - | - |
| Service tax refund | | - | - | - |
| Commission on Guarantee to subsidiary | | - | - | - |
| Other Income from Related Party | | 149.706,71 | - | 149.706,71 |
| Profit on sale of mutual fund | | - | - | - |
| **Other non-operating income Total** | | **153.058,86** | **-** | **153.058,86** |
| | | **154.672,49** | **-** | **154.672,49** |
| Group share in JV | | - | - | - |
| **Total - Other Income** | | **154.672,49** | **-** | **154.672,49** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 17 Cost of Material | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Raw material consumed** | | | | |
| 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) | | 155.287,54 | - | 155.287,54 |
| Less: Closing stock | | - | - | - |
| Inventory change (Hidden) | | 155.287,54 | - | 155.287,54 |
| Inventory Change to be considered (Hidden) | | 155.287,54 | - | 155.287,54 |
| Zero Group (Hidden) | | - | - | - |
| | | - | - | - |
| **Purchase of traded goods** | | | | |
| From other | | 81,40 | - | 81,40 |
| from related party | | 1.205.146,28 | - | 1.205.146,28 |
| | | **1.205.227,68** | - | **1.205.227,68** |
| Group share in JV | | - | - | - |
| FCTR - Raw Material Consumed (Hidden) | | - | - | - |
| FCTR - Inventory change (Hidden) | | - | - | - |
| FCTR - COGS | | - | - | - |
| FCTR - COGS | | - | - | - |
| FCTR - COGS | | - | - | - |
| **Total (Purchase of traded goods with FCTR)** | | **1.205.227,68** | - | **1.205.227,68** |
| Purchases from Related Party | | - | - | - |
| **Total** | | **1.205.227,68** | - | **1.205.227,68** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 18 Changes in Inventory | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| **Stock in Trade** | | | | |
| Opening stock | | 426.203,51 | - | 426.203,51 |
| Add: Stock taken over on acquisition of subsidiaries | | - | - | - |
| less: Closing stock | | 270.915,97 | - | 270.915,97 |
| | | **155.287,54** | **-** | **155.287,54** |
| **Work in progress** | | | | |
| Opening stock | | - | - | - |
| Add: Stock taken over on acquisition of subsidiaries | | - | - | - |
| less: Closing stock | | - | - | - |
| | | **-** | **-** | **-** |
| **Finished Goods** | | | | |
| Opening stock | | - | - | - |
| Add: Stock taken over on acquisition of subsidiaries | | - | - | - |
| less: Closing stock | | - | - | - |
| | | **-** | **-** | **-** |
| Group share in Joint Venture | | - | - | - |
| Total | | **155.287,54** | **-** | **155.287,54** |
| **Less: Inventory - Discontinuing operations** | | | | |
| Stock in Trade - Opening stock | | - | - | - |
| Stock in Trade - Closing stock | | - | - | - |
| | | **-** | **-** | **-** |
| **Net Changes in inventories of finished goods, work-in-progress and stock-in-trade** | | **155.287,54** | **-** | **155.287,54** |
| Total Opening Balance (Hidden) | | 426.203,51 | - | 426.203,51 |
| Total Closing Balance (Hidden) | | 270.915,97 | - | 270.915,97 |
| Change in Inventory - FCTR | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 19 Employee benefit expense | Note | MORS Actual EUR | MORS Adjustment EUR | MORS EUR |
|---|---|---|---|---|
| Salaries and Wages | | 462.014,04 | - | 462.014,04 |
| Contribution to Provident and Other Funds | | 155.378,50 | - | 155.378,50 |
| Contribution to Gratuity Fund | | - | - | - |
| Expense on employee stock option (ESOP) scheme | | - | - | - |
| Staff Welfare Expenses | | - | - | - |
| Group share in JV | | - | - | - |
| Total | | 617.392,54 | - | 617.392,54 |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 20 Finance costs | Note | MORS Actual EUR | MORS Adjustment EUR | MORS 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 | | 27.051,96 | - | 27.051,96 |
| Other borrowing costs | | - | - | - |
| Net (gain) / loss on foreign currency transactions and translation (considered as finance cost) | | - | - | - |
| Finance Expenses (Related parties) | | 11.829,18 | - | 11.829,18 |
| | | 38.881,14 | - | 38.881,14 |
| Group share in JV | | - | - | - |
| | | 38.881,14 | - | 38.881,14 |
| Less :Recovery of subsidy / finance costs from fellow subsidiaries | | - | - | - |
| **Total** | | **38.881,14** | **-** | **38.881,14** |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 21 Other Expenses | Note | MORS Actual EUR | MORS Adjustment EUR | MORS 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 | | 25.177,47 | - | 25.177,47 |
| Water | | 2.372,19 | - | 2.372,19 |
| Rent including lease rentals | | 541.645,08 | - | 541.645,08 |
| Repairs and maintenance - Buildings | | - | - | - |
| Repairs and maintenance - Machinery | | - | - | - |
| Repairs and maintenance - Others | | 8.422,83 | - | 8.422,83 |
| Insurance | | 8.570,62 | - | 8.570,62 |
| Rates and taxes | | - | - | - |
| Communication | | 4.524,38 | - | 4.524,38 |
| Travelling and Conveyance | | 3.409,34 | - | 3.409,34 |
| Warehousing Charges | | - | - | - |
| Printing and stationery | | 3.926,58 | - | 3.926,58 |
| Freight and forwarding | | 2.276,62 | - | 2.276,62 |
| Sales expense | | - | - | - |
| Sales commission | | - | - | - |
| Sales discount | | - | - | - |
| Business promotion | | - | - | - |
| Donations and contributions | | - | - | - |
| Legal and professional | | 146.098,52 | - | 146.098,52 |
| Payments to auditors | | 4.000,00 | - | 4.000,00 |
| 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 | | - | - | - |
| **SubTotal** | | **750.423,63** | **-** | **750.423,63** |
| Loss on fixed assets sold / scrapped / written off | | 130.895,93 | - | 130.895,93 |
| Provision for impairment of fixed assets and intangibles (net) | | - | - | - |
| Provision for doubtful Receivables (net) | | (5.915,89) | - | (5.915,89) |
| 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) | | 1.345,65 | - | 1.345,65 |
| 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 | | 27.594,58 | - | 27.594,58 |
| Other Expenses (Related parties) | | 90.271,34 | - | 90.271,34 |
| Group Share in Joint Ventures | | - | - | - |
| Total | | 994.615,24 | - | 994.615,24 |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| 22 Exceptional items | Note | MORS Actual EUR | MORS Adjustment EUR | MORS 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) | | - | - | - |
| Total | | - | - | - |

IND AS_V 36 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Non-Controlling Interest | Note | MORS Actual<br>EUR | MORS Adjustment<br>EUR | MORS<br>EUR |
|---|---|---|---|---|
| Minority Interest (Share Capital) | | - | - | - |
| Minority Interest (Reserves) | | - | - | - |
| Minority Interest (P&L) | | - | - | - |
| Minority Interest OCI | | - | - | - |
| Minority Interest Adjustment | | - | - | - |
| **Minority Interest (Total)** | | - | - | - |

Name of the company

## Liquidity risk analysis of financial liabilities

| External + Group Companies | As at Mar 2017 (Audited) Carrying amount | Contractual cash flows | less than 1 year | between 1 - 5 years | More than 5 years | As at Mar 2016 (Audited) Carrying amount | Contractual cash flows | less than 1 year | between 1 - 5 years | More than 5 years |
|---|---|---|---|---|---|---|---|---|---|---|
| **Non-derivative financial liabilities** | | | | | | | | | | |
| Borrowings | 5.291 | - | 5.291 | - | - | 1.916.341 | - | 1.916.341 | - | - |
| *(i) Principal* | - | - | - | - | - | 1.750.000 | - | 1.750.000 | - | - |
| *(ii) Interest* | 5.291 | - | 5.291 | - | - | 166.341 | - | 166.341 | - | - |
| Trade payables | 833.374 | - | 833.374 | - | - | 322.216 | - | 322.216 | - | - |
| Other financial liabilities | 39.518 | - | 39.518 | - | - | 14.998 | - | 14.998 | - | - |
| | **878.183** | **-** | **878.183** | **-** | **-** | **2.253.554** | **-** | **2.253.554** | **-** | **-** |
| **Derivative financial liabilities** | | | | | | | | | | |
| Interest rate swaps | - | - | - | - | - | - | - | - | - | - |
| Options | - | - | - | - | - | - | - | - | - | - |
| Foreign currency contracts | - | - | - | - | - | - | - | - | - | - |
| Cross currency swaps | - | - | - | - | - | - | - | - | - | - |
| Commodity contracts | - | - | - | - | - | - | - | - | - | - |
| Embedded derivatives | - | - | - | - | - | - | - | - | - | - |
| Interest rate caps | - | - | - | - | - | - | - | - | - | - |
| Others | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - |
| | **878.183** | **-** | **878.183** | **-** | **-** | **2.253.554** | **-** | **2.253.554** | **-** | **-** |

**Important Note:**

(a) Please do not input numbers in this table. Fill seperately the analysis for external and group companies in the tables below. This table is a calculated table.

(b) Interest represents the amount of interest that will be payable till the maturity of borrowings. Only interest payable at contractual rate in future period would be included in interest under borrowing. Interest payable outstanding as on the reporting date would not be included in interest under borrowings and would instead be disclosed as part of other financial liabilities.

| External companies | As at Mar 2017 (Audited) Carrying amount | Contractual cash flows | less than 1 year | between 1 - 5 years | More than 5 years | As at Mar 2016 (Audited) Carrying amount | Contractual cash flows | less than 1 year | between 1 - 5 years | More than 5 years |
|---|---|---|---|---|---|---|---|---|---|---|
| **Non-derivative financial liabilities** | | | | | | | | | | |
| Borrowings | - | - | - | - | - | - | - | - | - | - |
| *(i) Principal* | | | | | | | | | | |
| *(ii) Interest* | | | | | | | | | | |
| Trade payables | 73.822 | | 73.822 | | | 36.401 | | 36.401 | | |
| Other financial liabilities | 39.518 | | 39.518 | | | 14.998 | | 14.998 | | |
| | **113.340** | **-** | **113.340** | **-** | **-** | **51.399** | **-** | **51.399** | **-** | **-** |
| **Derivative financial liabilities** | | | | | | | | | | |
| Interest rate swaps | | | | | | | | | | |
| Options | | | | | | | | | | |
| Foreign currency contracts | | | | | | | | | | |
| Cross currency swaps | | | | | | | | | | |
| Commodity contracts | | | | | | | | | | |
| Embedded derivatives | | | | | | | | | | |
| Interest rate caps | | | | | | | | | | |
| Others | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - |
| | **113.340** | **-** | **113.340** | **-** | **-** | **51.399** | **-** | **51.399** | **-** | **-** |

**Important Note:**

(a) Please do not input numbers in this table. Fill seperately the analysis for external and group companies in the tables below. This table is a calculated table.

(b) Interest represents the amount of interest that will be payable till the maturity of borrowings. Only interest payable at contractual rate in future period would be included in interest under borrowing. Interest payable outstanding as on the reporting date would not be included in interest under borrowings and would instead be disclosed as part of other financial liabilities.

| Group companies | As at Mar 2017 (Audited) Carrying amount | Contractual cash flows | less than 1 year | between 1 - 5 years | More than 5 years | As at Mar 2016 (Audited) Carrying amount | Contractual cash flows | less than 1 year | between 1 - 5 years | More than 5 years |
|---|---|---|---|---|---|---|---|---|---|---|
| **Non-derivative financial liabilities** | | | | | | | | | | |
| Borrowings | 5.291 | - | 5.291 | - | - | 1.916.341 | - | 1.916.341 | - | - |
| *(i) Principal* | | | | | | 1.750.000 | | 1.750.000 | | |
| *(ii) Interest* | 5.291 | | 5.291 | | | 166.341 | | 166.341 | | |
| Trade payables | 759.552 | | 759.552 | | | 285.815 | | 285.815 | | |
| Other financial liabilities | | | | | | | | | | |
| | **764.843** | **-** | **764.843** | **-** | **-** | **2.202.156** | **-** | **2.202.156** | **-** | **-** |
| **Derivative financial liabilities** | | | | | | | | | | |
| Interest rate swaps | | | | | | | | | | |
| Options | | | | | | | | | | |
| Foreign currency contracts | | | | | | | | | | |
| Cross currency swaps | | | | | | | | | | |
| Commodity contracts | | | | | | | | | | |
| Embedded derivatives | | | | | | | | | | |
| Interest rate caps | | | | | | | | | | |
| Others | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - |
| | **764.843** | **-** | **764.843** | **-** | **-** | **2.202.156** | **-** | **2.202.156** | **-** | **-** |

Grey coloured cells are auto populated, pl do not fill any data there

| | Particulars | L&LP | Metals | Minerals | Distribution | Others Segment | Corporate | Reporting Currency Total | Reporting Currency Total As per Financials | Check Should be Zero |
|---|---|---|---|---|---|---|---|---|---|---|
| A) | **P&L** | | | | | | | | | |
| | Total Sales | 2.418.195,63 | - | - | - | - | - | 2.418.195,63 | 2.418.195,63 | - |
| | External Sales | 2.418.195,63 | - | - | - | - | - | 2.418.195,63 | 2.418.195,63 | - |
| | Inter-segment/company sales (Should match with Related party line item) | - | - | - | - | - | - | - | - | - |
| | PBT | -573.418,14 | - | - | - | - | - | -573.418,14 | -573.418,14 | - |
| | Finance Cost | | | | | | | | | |
| | Total | 38.881,14 | - | - | - | - | - | 38.881,14 | 38.881,14 | - |
| | Related Parties | 11.829,18 | - | - | - | - | - | 11.829,18 | 11.829,18 | - |
| | External parties | 27.051,96 | - | - | - | - | - | 27.051,96 | 27.051,96 | - |
| | Interest Income | | | | | | | | | |
| | Total | - | - | - | - | - | - | - | - | - |
| | Related Parties | - | - | - | - | - | - | - | - | - |
| | External parties | - | - | - | - | - | - | - | - | - |
| | Dividend Income | | | | | | | | | |
| | Total | - | - | - | - | - | - | - | - | - |
| | Related Parties | - | - | - | - | - | - | - | - | - |
| | External parties | - | - | - | - | - | - | - | - | - |
| | **Final Report** | | | | | | | | | |
| | **External Sales** | **2.418.195,63** | - | - | - | - | - | **2.418.195,63** | **2.418.195,63** | - |
| | **Inter-Segment Sales** | - | - | - | - | - | - | - | - | - |
| | **Total Segment Revenue** | **2.418.195,63** | - | - | - | - | - | **2.418.195,63** | **2.418.195,63** | - |
| | **Segment Result** | **-534.537,00** | - | - | - | - | - | **-534.537,00** | **-534.537,00** | - |
| | **Unallocable expenses (net of income)** | - | - | - | - | - | - | - | - | - |
| | **Finance Cost** | **38.881,14** | - | - | - | - | - | **38.881,14** | **38.881,14** | - |
| | **Profit Before Tax before exceptional items** | **-573.418,14** | - | - | - | - | - | **-573.418,14** | **-573.418,14** | - |
| | **Exceptional Items - income / (expense)** | - | - | - | - | - | - | - | - | - |
| | **PBT after exceptional items** | **-573.418,14** | - | - | - | - | - | **-573.418,14** | **-573.418,14** | - |
| | Tax | - | - | - | - | - | - | - | - | - |
| | **PAT (Check - should match with financials)** | -573.418,14 | - | - | - | - | - | -573.418,14 | -573.418,14 | - |
| B) | **Segment Asset** | | | | | | | | | |
| | As per Balance Sheet | 1.437.891,98 | - | - | - | - | - | 1.437.891,98 | 1.437.891,98 | - |
| | Less : | | | | | | | | | |
| | Non-current Investment | - | - | - | - | - | - | - | - | - |
| | Goodwill on consolidation | - | - | - | - | - | - | - | - | - |
| | Deferred Tax Asset (Net) | - | - | - | - | - | - | - | - | - |
| | Current Investment | - | - | - | - | - | - | - | - | - |
| | Non current tax asset | - | - | - | - | - | - | - | - | - |
| | Derivative Assets | - | - | - | - | - | - | - | - | - |
| | Loans and advances to group companies [11(b)] | - | - | - | - | - | - | - | - | - |
| | Loans and advances to group companies [12(a)] | - | - | - | - | - | - | - | - | - |
| | Interest accrued on deposits, loans and advances [11(b)] | - | - | - | - | - | - | - | - | - |
| | Other loans and advances [11(b)] | - | - | - | - | - | - | - | - | - |
| | Commission on Guarantee receivable [11(b)] | - | - | - | - | - | - | - | - | - |
| | Tax recoverable (Advance income tax - for PY) [12(b)] | - | - | - | - | - | - | - | - | - |
| | Gross Segment Asset | 1.437.891,98 | - | - | - | - | - | 1.437.891,98 | 1.437.891,98 | - |
| | Inter-segment Asset | | | | | | | | | |
| | Trade receivables | 1.190,00 | - | - | - | - | - | 1.190,00 | 1.190,00 | - |
| | Total Inter-segment Asset | 1.190,00 | - | - | - | - | - | 1.190,00 | 1.190,00 | - |
| | Net Segment Asset | 1.436.701,98 | - | - | - | - | - | 1.436.701,98 | 1.436.701,98 | - |
| C) | **Segment liability** | | | | | | | | | |
| | As per Balance Sheet | 1.437.891,98 | - | - | - | - | - | 1.437.891,98 | 1.437.891,98 | - |
| | Less : | | | | | | | | | |
| | Equity Share capital | 3.377.672,00 | - | - | - | - | - | 3.377.672,00 | 3.377.672,00 | - |
| | Other Equity | -3.063.037,06 | - | - | - | - | - | -3.063.037,06 | -3.063.037,06 | - |
| | Non-controlling interests | - | - | - | - | - | - | - | - | - |
| | Unsecured Perpetual Securities | - | - | - | - | - | - | - | - | - |
| | Liabilities for Current Tax (Net) | - | - | - | - | - | - | - | - | - |
| | Long term borrowings | - | - | - | - | - | - | - | - | - |
| | Derivative liabilities(Non current and Current) | - | - | - | - | - | - | - | - | - |
| | Current Maturity of long term debt [4(b)] | - | - | - | - | - | - | - | - | - |
| | Interest accrued but not due on borrowings[4(b)] | - | - | - | - | - | - | - | - | - |
| | Deferred Tax liabilities | - | - | - | - | - | - | - | - | - |
| | Short term borrowings | - | - | - | - | - | - | - | - | - |
| | Provision for Dividend | - | - | - | - | - | - | - | - | - |
| | Provision for tax on proposed Dividends | | | | | | | | | |
| | Provision for pension(Non current and Current)[5(a) & 5(b)] | - | - | - | - | - | - | - | - | - |
| | Gross Segment Liability | 1.123.257,04 | - | - | - | - | - | 1.123.257,04 | 1.123.257,04 | - |

**Note: Trade Receivables**

Euros

| Sr No | Disclosure | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|---|
| 1 | Average credit period (in days) | 15 | 15 |
| 2 | Interest charged per annum on the outstanding balance after credit period. (in % term) | 0% | 0% |
| 3 | Details of secured receivables (in value) | 237.634,99 | 74.647,90 |
| | Particulars of security | Credit insurance | Credit insurance |
| | Fair Value of security | N/A | N/A |
| 4 | Basis of allowance for doubtful receivables | Old receivables | Old receivables |
| 5 | Debts due by TIL directors or other officers of the company. If yes, please provide details with break up below the table. | No | No |
| 6 | Debts due by firms or private companies respectively in which any TIL director is a partner or a director or a member. If yes, please provide details with break up below the table. | No | No |
| 7 | Value of trade receivables pledged as security against borrowings | 0 | 0 |

**Break up for point 5**

| Name | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|
| | | |
| | | |

**Break up for point 6**

| Name | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|
| | | |
| | | |
| | | |

**Note: Movement in the allowance for doubtful debts**

Euros

| Sr No | Disclosure | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|---|
| 1 | Loans due by TIL directors or other officers of the company. If yes, please provide details with break up below the table. | No | No |
| 2 | Loans due by firms or private companies respectively in which any TIL director is a partner or a director or a member. If yes, please provide details with break up below the table. | No | No |

**Break up for point 1**

| Name | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|
| | | |
| | | |

**Break up for point 2**

| Name | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|
| | | |
| | | |
| | | |

**Note: Inventories** Euros

| Particulars | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|
| **Break up provision for obscelscences** | | |
| *(a)* Raw materials | | |
| *(b)* Work-in-progress | | |
| *(c)* Finished and semi-finished goods | | |
| *(d)* Stock-in-trade of goods acquired for trading | 25.717,45 | 0 |
| *(e)* Stores and spares | | |
| *(f)* Others (specify the nature) | | |

| Particulars | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|
| Movement of allowance for obsolencence | | |
| Balance as at 1 April | 0 | |
| inventory written off | | |
| Allowance made during the year | 25.717,45 | |
| **Balance as at 31 March** | 25.717,45 | 0 |

| Particulars | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|
| i) Inventories that are expected to be recovered after more than twelve months. | | |
| ii) write-down of inventories to net realizable value recognized as an expense | 25.717,45 | |
| iii) Revrsal of write-down of inventories | | |
| iv) Net impact of write down/reversal (ii) - (iii) (in the P&L) | 25.717,45 | 0 |
| Check should be zero | 0 | 0 |
| v) carrying amount of inventories pledged as security for liabilities | | |

**Note: Cash and cash equivalents**

Euros

| Sr No | Disclosure | As at March 31, 2017 | As at March 31, 2016 |
|---|---|---|---|
| 1 | Earmarked Deposit account balance with scheduled banks | 0 | 0 |
| 2 | Earmarked Deposit account balance with other banks | 0 | 0 |
| 3 | Earmarked Current account balance with scheduled banks | 0 | 0 |
| 4 | Earmarked Current account balance with other banks | 0 | 0 |
| 5 | Balances with banks to the extent held as margin money or security against the borrowings, guarantess, other commitments | 0 | 0 |
| 6 | Repatriation restricitons, if any, in respect of cash and bank balances | No | No |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Long-term borrowings | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| British Pound (GBP) | | - |
| Singapore Dollar (SGD) | | - |
| Swiss Francs (CHF) | | - |
| Hong Kong dollar (HKD) | | - |
| Euro (EUR) | | - |
| Franc CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| Indian Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | - |
| Long-term borrowings - TB | | - |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other financial liabilities - Non-current | Note | MORS EUR |
|---|---|---|
| Taiwan New Dollars (TWD) | | - |
| United States Dollar (USD) | | - |
| Euro (EUR) | | - |
| British Pound (GBP) | | - |
| Singapore dollars (SGD) | | - |
| Hong Kong Dollar (HKD) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Frans CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| Swiss Franc (CHF) | | - |
| Indian Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | - |
| Other financial liabilities - Non-current - TB | | - |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other non current liabilities | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| Euro (EUR) | | - |
| British Pound (GBP) | | - |
| Singapore dollars (SGD) | | - |
| Hong Kong Dollar (HKD) | | - |
| Frans CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| South African Rand (ZAR) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| Indian Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | - |
| Other non current liabilities - TB | | - |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Short Term Borrowings | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| Euro (EUR) | | - |
| British Pound (GBP) | | - |
| Singapore dollars (SGD) | | - |
| Hong Kong Dollar (HKD) | | - |
| Frans CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| India Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | - |
| Short Term Borrowings - TB | | - |
| Checksum | | - |

**IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)**

| Trade payable | Note | MORS EUR |
|---|---|---|
| Rebminbi | | - |
| United States Dollar (USD) | | - |
| Euro (EUR) | | (833.374,41) |
| Singapore Dollar (SGD) | | - |
| British Pound (GBP) | | - |
| Indian Rupees (INR) | | - |
| Polish Zloty (PLN) | | - |
| Fran CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| Hong Kong dollar (HKD) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | **(833.374,41)** |
| Trade payable - TB | | (833.374,41) |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other financial liabilities - Current | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| Hong Kong dollar (HKD) | | - |
| Canadian Dollar (CAD) | | - |
| Frans CFA (XOF) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| India Rupees (INR) | | - |
| Euro (EUR) | | (44.808,31) |
| British Pound (GBP) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | **(44.808,31)** |
| Other financial liabilities - Current - TB | | (44.808,31) |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other current Liabilities | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| GBP | | - |
| Singapore Dollar (SGD) | | - |
| Swiss Francs (CHF) | | - |
| Hong Kong dollar (HKD) | | - |
| Euro (EUR) | | (245.074,32) |
| Franc CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| India Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | **(245.074,32)** |
| Other current liabilities - TB | | (245.074,32) |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Trade receivable | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| Euro (EUR) | | 237.634,99 |
| British Pound (GBP) | | - |
| Singapore dollars (SGD) | | - |
| Hong Kong Dollar (HKD) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Frans CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| South African Rand (ZAR) | | - |
| Swiss Franc (CHF) | | - |
| India Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | **237.634,99** |
| Trade receivable as per TB | | 237.634,99 |
| Checksum | | - |
| | | |
| Ageing of overdue receivables | | |
| Less than 30 days | | - |
| 31 to 60 days | | - |
| 61 to 90 days | | - |
| 91 to 180 days | | - |
| > 180 days | | - |
| | | - |
| Not past due | | - |
| | | - |
| trade receivables under invoice discounting | | - |
| Ageing of receivables | | |
| Provision Balance at the beginning of the year | | - |
| Movement in expected credit loss allowance on trade receivables calculated at lifetime expected cred | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other financial assets - Non current | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| Euro (EUR) | | 119.689,36 |
| Singapore Dollar (SGD) | | - |
| Hong Kong dollar (HKD) | | - |
| Sterling Pound (GBP) | | - |
| Franc FCFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| India Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | **119.689,36** |
| Other financial assets - Non current - TB | | 119.689,36 |
| Checksum | | - |
| | | |
| Tenure of loans - Non Current | | |
| Within one year | | - |
| In the second year | | - |
| In the third year | | - |
| In the fourth year | | - |
| In the fifth year | | - |
| Over five year | | - |
| | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other non current assets | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| GBP | | - |
| Singapore Dollar (SGD) | | - |
| Swiss Francs (CHF) | | - |
| Hong Kong dollar (HKD) | | - |
| Euro (EUR) | | - |
| Franc CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| Indian Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | - |
| Other non current assets - TB | | - |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Cash and bank balances | Note | MORS EUR |
|---|---|---|
| Taiwan New Dollars (TWD) | | - |
| United States Dollar (USD) | | - |
| Euro (EUR) | | 184.170,76 |
| British Pound (GBP) | | - |
| Singapore dollars (SGD) | | - |
| Hong Kong Dollar (HKD) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Frans CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| Swiss Franc (CHF) | | - |
| India Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | **184.170,76** |
| Cash and bank balances - TB | | 184.170,76 |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other financial assets - Current | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| Euro (EUR) | | - |
| Singapore Dollar (SGD) | | - |
| Hong Kong dollar (HKD) | | - |
| Sterling Pound (GBP) | | - |
| Franc FCFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| India Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | - |
| Other financial assets - Current - TB | | - |
| Checksum | | - |

IND AS - Notes_V 11 for MORS YTD [01-Apr-2016 to 31-Mar-2017] (Amounts Scaled to '0)

| Other current Assets | Note | MORS EUR |
|---|---|---|
| United States Dollar (USD) | | - |
| GBP | | - |
| Singapore Dollar (SGD) | | - |
| Swiss Francs (CHF) | | - |
| Hong Kong dollar (HKD) | | - |
| Euro (EUR) | | 97.580,80 |
| Franc CFA (XOF) | | - |
| Canadian Dollar (CAD) | | - |
| Zambia Kwacha (ZMW) | | - |
| Uganda Shilling (UGX) | | - |
| Tanzanian Shillings (TZS) | | - |
| Kenya Shilling (KES) | | - |
| Mozambique Metical (MZN) | | - |
| Ghanaian CEDI (GHC) | | - |
| South African Rand (ZAR) | | - |
| Nigeria Naira (NGN) | | - |
| Malagasy Ariary (MGA) | | - |
| United Arab Emirates Dirham (AED) | | - |
| Swiss Franc (CHF) | | - |
| Indian Rupees (INR) | | - |
| Australian Dollar (AUD) | | - |
| Ethiopian Birr (ETB) | | - |
| Bangladeshi Taka (BDT) | | - |
| Vietnamese Dong (VND) | | - |
| Thai baht (THB) | | - |
| Dummy1 | | - |
| Dummy2 | | - |
| Dummy3 | | - |
| | | **(97.580,80)** |
| Other current assets - TB | | 97.580,80 |
| Checksum | | - |