OnMobile Europe B.V.

BALANCE SHEET AS AT MARCH 31 2021

Amt in EUR

	Notes	As at March 31, 2021	As at March 31, 2020
ASSETS			
Non-Current Assets			
Financial Assets			
Investments	1	1,10,83,594	1,06,17,954
Loans	2	11,605	1,82,184
		1,10,95,199	**1,08,00,139**
Current Assets			
Financial Assets			
Cash and cash equivalents	3	3,943	41,207
Other Current Assets	4	3,988	3,939
		7,932	**45,145**
TOTAL		**1,11,03,130**	**1,08,45,284**
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	5	65,28,669	65,28,669
Other Equity	6	8,40,325	1,84,136
		73,68,994	**67,12,805**
Current Liabilities			
Financial Liabilities			
Trade payables	7	28,71,738	23,76,405
Provisions	8	9,993	9,993
Other current liabilities	9	8,52,406	17,46,080
		37,34,136	**41,32,479**
TOTAL		**1,11,03,130**	**1,08,45,284**

OnMobile Europe B.V.

STATEMENT OF PROFIT AND LOSS **Amt in EUR**

	Notes	For the year ended March 31, 2021	For the year ended March 31, 2020
REVENUE FROM OPERATIONS			
Software development			
Other Income	10	63,380	(54,084)
Total Income		**63,380**	**(54,084)**
EXPENSES			
Finance costs	11	41,501	35,394
Other expenses	12	85,318	56,357
Total Expenses		**1,26,819**	**91,751**
Profit / (Loss) before exceptional items and tax		**(63,439)**	**(1,45,834)**
Exceptional items		(7,19,628)	-
Profit before tax		**6,56,189**	**(1,45,834)**
TAX EXPENSE			
Deferred tax		-	-
Net Tax Expenses		**-**	**-**
Profit/(Loss) for the year		**6,56,189**	**(1,45,834)**

OnMobile Europe B.V.

Notes forming part of the financial statements

Amt in EUR

	As at March 31, 2021	As at March 31, 2020
1. NON CURRENT INVESTMENT		
Investments (At Cost)		
Others (Unquoted):		
Investment in Appland	78,33,805	73,68,165
Investment in Telisma	32,49,789.00	32,49,789
	1,10,83,594	**1,06,17,954**

Amt in EUR

	As at March 31, 2021	As at March 31, 2020
2. Loans		
(Unsecured, Considered good)		
Loans to Subsidiaries	11,605	1,82,184
	11,605	**1,82,184**

Amt in EUR

	As at March 31, 2021	As at March 31, 2020
3. CASH AND CASH EQUIVALENTS		
Balances with bank :		
- In Current Accounts	3,943	41,207
	3,943	**41,207**

Amt in EUR

	As at March 31, 2021	As at March 31, 2020
4. OTHER CURRENT ASSETS		
(Unsecured, Considered Good)		
Prepaid Expenses	3,988	3,939
	3,988	**3,939**

Amt in EUR

	As at March 31, 2021	As at March 31, 2020
5. EQUITY SHARE CAPITAL		
Issued, Subscribed and Fully Paid up	65,28,669	65,28,669
	65,28,669	**65,28,669**

Amt in EUR

		As at March 31, 2021		As at March 31, 2020
6. Other Equity				
Securities Premium Account				
Opening Balance	1,45,64,726		1,45,64,726	
Add : Received during the year				
Less: Utilised during the year for:				
Closing Balance		1,45,64,725.76		1,45,64,725.76
Surplus in Statement of Profit and Loss				
Opening Balance	(1,43,80,590)		(1,43,80,590)	
Add : Profit for the year	6,56,189			
Add: Reversal of Proposed dividend for earlier year (including tax)				
Less: Appropriations				
Transfer to General Reserve				
P&L Appropriation account	-			
Tax on proposed equity dividend				
Closing Balance		(1,37,24,401)		(1,43,80,590)
		8,40,325		**1,84,136**

Amt in EUR

	As at March 31, 2021	As at March 31, 2020
7. TRADE PAYABLES		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises ICP Related	28,48,410	23,41,909
Total outstanding dues of creditors other than micro enterprises and small enterprises	23,328	34,496
	28,71,738	**23,76,405**

Amt in EUR

	As at March 31, 2021	As at March 31, 2020
8. PROVISIONS		
Provision for employee benefits:		
Provision for tax	9,993	9,993
	9,993	**9,993**

Amt in EUR

	As at March 31, 2021	As at March 31, 2020
9. OTHER CURRENT LIABILITES		
Other Payables		
Deferred Payment Liabilities	8,52,406	17,46,080
	8,52,406	**17,46,080**

Amt in EUR

	For the year ended March 31, 2021	For the year ended March 31, 2020
10. OTHER INCOME		
Interest		
- From Subsidiaries on Long Term Loans	623	5,815
Exchange Gain (Net)	62,757	(59,898)
	63,380	**(54,084)**

Amt in EUR

	For the year ended March 31, 2021	For the year ended March 31, 2020
11. FINANCE COST		
Interest on Short term Borrowings	41,501	35,394
	41,501	**35,394**

Amt in EUR

	For the year ended March 31, 2021	For the year ended March 31, 2020
12. OTHER EXPENSES		
Legal, professional & consultancy charges	83,027	54,076
Bank charges	2,292	2,281
	85,318	**56,357**