

SYMPHONY AU PTY. LTD.

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2019

(In AUD)

Particulars	Note	As at 31/03/2019
I ASSETS		
(1) Non-Current Assets		
(a) Property, plant and equipment	3(A)	3,924,857
(b) Capital work - in - Progress	3(C)	940,165
(c) Goodwill		26,574,172
(d) Other Intangible Assets	3(B)	-
		<u>31,439,194</u>
(e) Deferred Tax Assets (Net)	14	3,894,994
(f) Other non-current assets	4	531,887
Total Non-Current Assets		35,866,075
(2) Current Assets		
(a) Inventories	5	9,114,636
(b) Financial assets		
(i) Trade receivables	6	10,039,977
(ii) Cash and cash equivalents	7	2,005,385
(c) Other Current Assets	8	2,673,880
Total Current Assets		23,833,878
Total Assets		59,699,953
II EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	9	15,200,000
(b) Other Equity	10	(2,686,278)
Equity attributable to owners of the Company		12,513,722
Non-controlling interests	11	659,221
Total Equity		13,172,943
(2) Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	12	25,180,000
(b) Provisions	13	972,248
Total Non-Current Liabilities		26,152,248
(3) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	15	7,000,000
(ii) Trade payables	16	11,840,919
		<u>18,840,919</u>
(b) Provisions	17	1,474,346
(c) Other Current Liabilities	18	59,497
Total Current Liabilities		20,374,762
Total Liabilities		46,527,010
Total Equity and Liabilities		59,699,953

See accompanying notes forming part of the Financial Statements 1-34

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SYMPHONY AU PTY. LTD.
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st MARCH, 2019
(In AUD)

Particulars	Note	Period Ended 31/03/2019
I Revenue from Operations	19	40,378,391
II Other Income	20	18,871
III Total Revenue (I + II)		40,397,262
IV Expenses:		
Cost of Material Consumed	21	29,744,596
Changes in Inventories of Finished Goods, Work- in-Progress and Stock-in-Trade	22	(4,530,880)
Employee Benefit Expense	23	5,485,387
Finance Costs	24	1,034,979
Depreciation and Amortization Expense	3	561,848
Advertisement and Sales Promotion Expense		1,043,891
Other Expenses	25	9,910,872
Total Expenses (IV)		43,250,694
V Profit before Tax (III – IV)		(2,853,432)
VI Tax Expense / (Benefits):		
(1) Current Tax	27.1	(448,303)
(2) Excess Provision of tax relating to previous years	27.1	-
(3) Net Current Tax		(448,303)
(4) Deferred Tax	27.1	410,442
Net Tax Expense (VI)		(37,861)
VII Profit for the period (V - VI)		(2,815,571)
VIII Other comprehensive income		
Items that will not to be reclassified to profit or loss :		
(i) Remeasurements of the defined benefit plans		-
(ii) Income tax effect on above	27.2	-
Items that will be reclassified to profit or loss :		
(i) Gain / (Loss) on Items designated as Fair Value Through Other Comprehensive Income		-
(ii) Income tax effect on above	27.2	-
Total other comprehensive income (VIII)		-
IX Total comprehensive income for the period (VII+VIII)		(2,815,571)
Profit for the period attributable to		
Owners of the Company		(2,674,792)
Non Controlling Interests		(140,779)
Total comprehensive income for the period attributable to		(2,815,571)
Owners of the Company		(2,674,792)
Non Controlling Interests		(140,779)
Total comprehensive income for the period attributable to		(2,815,571)
X Earnings per equity share of face value of AUD _____/- each :		
(1) Basic	26	(0.18)
(2) Diluted	26	(0.18)
See accompanying notes forming part of the financial statements	1-34	

SYMPHONY AU PTY. LTD.

CONSOLIDATED STATEMENT OF CHANGE IN EQUITY FOR THE PERIOD ENDED 31st MARCH, 2019

A EQUITY SHARE CAPITAL

	No. of Shares	Amount (In AUD)
Balance as at June 15, 2018	-	-
Add: Issue during the period	<u>16,000,000</u>	<u>16,000,000</u>
Balance as at March 31, 2019	16,000,000	16,000,000

B OTHER EQUITY

Particulars	(In AUD)				
	Translation Reserve	Retained Earnings	Attributable to owners of the parent	Non- controlling interests	Total
Balance as on June 01, 2018	-	-	-	-	-
Profit during the period	(11,486)	(2,674,792)	(2,686,278)	(140,779)	(2,827,057)
Other Comprehensive Income for the period, net of income tax	-	-	-	-	-
Total Comprehensive Income for the period	(11,486)	(2,674,792)	(2,686,278)	(140,779)	(2,827,057)
Non-controlling interests arising on the acquisition of Climate Technologies Pty. Ltd.	-	-	-	800,000	800,000
Reclassification to Profit & Loss on disposal of Instruments designated as FVTOCI	-	-	-	-	-
Interim Dividend on Equity Shares	-	-	-	-	-
Tax on Interim Dividend	-	-	-	-	-
Balance as on March 31, 2019	(11,486)	(2,674,792)	(2,686,278)	659,221	(2,027,057)

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