

# Hitachi Payment Services Private Limited

## Balance Sheet

All amounts are ₹ in Lacs unless otherwise stated

ASSETS	Notes	As at 31 March 18	As at 31 March 17
<b>Non-current assets</b>			
(a) Property, plant and equipment	3	30,634	34,789
(b) Capital work-in-progress		77	36
(c) Other intangible assets	4	3,355	11,157
(d) Financial assets			
(i) Other financial assets	6	8,211	1,943
(e) Deferred tax asset (net)	15	4,225	3,543
(f) Other non-current assets	9	19,432	16,593
<b>Total non-current assets</b>		<b>65,934</b>	<b>68,061</b>
<b>Current assets</b>			
(a) Inventories	7	7,801	8,300
(b) Financial assets			
(i) Trade receivables	5	23,682	35,122
(ii) Cash and bank balance	8	11,772	9,524
(iii) Other financial assets	6	1,947	1,571
(c) Other current assets	9	26,232	30,934
<b>Total current assets</b>		<b>71,434</b>	<b>85,451</b>
<b>Total assets</b>		<b>137,368</b>	<b>153,512</b>

EQUITY AND LIABILITIES	Notes	As at 31 March 18	As at 31 March 17
<b>Equity</b>			
(a) Equity share capital	10	475	475
(b) Other equity	11	16,163	14,776
<b>Total equity</b>		<b>16,638</b>	<b>15,251</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	12	37,827	31,018
(ii) Other financial liabilities	13	1,241	1,704
(b) Provisions	14	318	5,693
(c) Other non-current liabilities	17	189	1,042
<b>Total non-current liabilities</b>		<b>39,575</b>	<b>39,457</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	12	36,103	62,861
(ii) Trade payables	16	25,161	26,214
(iii) Other financial liabilities	13	9,458	8,378
(b) Provisions	14	7,772	361
(c) Other current liabilities	17	2,661	990
<b>Total current liabilities</b>		<b>81,155</b>	<b>98,804</b>
<b>Total liabilities</b>		<b>120,730</b>	<b>138,260</b>
<b>Total equity and liabilities</b>		<b>137,368</b>	<b>153,512</b>

Summary of significant accounting policies

2

The accompanying notes forming part of the financial statements

As per our attached report of even date

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per Jayesh Gandhi

Partner

Membership No.: 037924

Place: Mumbai

Date: 28 July 2018



For and on behalf of the Board of Directors of  
Hitachi Payment Services Private Limited



Loney Antony  
Managing Director  
DIN: 00003297



Shyam Sunder  
Whole-time Director  
DIN: 00003613



  
Sonia Thakur  
Company Secretary  
Place: Tokyo  
Date: 27th July, 2018

  
K S Balaji  
Chief Financial Officer  
Place: Tokyo  
Date: 27th July, 2018

# Hitachi Payment Services Private Limited

## Statement of Profit and Loss Account

All amounts are ₹ in Lacs unless otherwise stated

	Notes	Year ended 31-Mar-18	Year ended 31-Mar-17
I Revenue from operations	18	143,667	134,525
II Other income	19	384	330
III <b>Total Income (I + II)</b>		<b>144,051</b>	<b>134,855</b>
IV <b>Expenses</b>			
(a) Purchase of traded goods	20	13,228	15,401
(b) (Increase)/decrease in inventories of traded goods	21	(772)	(2,254)
(c) Employee benefit expense	22	8,470	9,047
(d) Finance costs	23	8,531	8,217
(e) Depreciation and amortization expense	24	9,934	10,066
(f) Other expenses	25	104,013	101,591
<b>Total expenses (IV)</b>		<b>143,404</b>	<b>142,068</b>
V <b>Profit / (loss) before tax (III-IV)</b>		<b>647</b>	<b>(7,213)</b>
VI Tax Expense:			
(i) Current tax		43	-
(ii) MAT Credit		(43)	-
(ii) Deferred tax		(703)	(2,653)
		<b>(703)</b>	<b>(2,653)</b>
VII <b>Profit / (loss) for the period (V-VI)</b>		<b>1,350</b>	<b>(4,560)</b>
	Notes	Year ended 31-Mar-18	Year ended 31-Mar-17
VIII <b>Other comprehensive income</b>			
(i) Other comprehensive income not be reclassified to profit and loss			
Remeasurement profit/loss on defined benefit plan		57	(42)
		57	(42)
(ii) Income tax effect		(20)	14
IX <b>Total other comprehensive income for the year [(i-ii)]</b>		<b>37</b>	<b>(28)</b>
X <b>Total comprehensive income for the year (VII+IX)</b>		<b>1,387</b>	<b>(4,588)</b>
XI <b>Earnings Per Share in Rs.</b>	27		
(a) Basic		<b>28.44</b>	<b>(96.08)</b>
(b) Diluted		<b>28.44</b>	<b>(96.08)</b>

Summary of significant accounting policies

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The accompanying notes forming part of the financial statements

As per our attached report of even date

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Chartered Accountants

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per Jayesh Gandhi

Partner

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