

Hitachi Payment Services Private Limited

Standalone Statement of Profit and Loss Account for the year ended 31 March 2019

All amounts are ₹ in Lacs unless otherwise stated

	Note	Year ended 31-March-19	Year ended 31-March-18
I Revenue from operations	19	1,79,341	1,43,667
II Other income	20	836	300
III Total Income (I + II)		1,80,177	1,43,967
IV Expenses			
(a) Purchase of traded goods	21	21,520	13,228
(b) (Increase)/decrease in inventories of traded goods	22	1,813	(772)
(c) Employee benefit expense	23	8,632	8,470
(d) Finance costs	24	7,739	8,531
(e) Depreciation and amortization expense	25	9,532	9,934
(f) Other expenses	26	1,16,113	1,03,929
Total expenses (IV)		1,65,349	1,43,320
V Profit before tax (III-IV)		14,828	647
VI Tax Expense:			
(i) Current tax	27.1	3,105	43
(ii) MAT credit		-	(43)
(iii) Deferred tax	27.2	956	(703)
		4,071	(703)
VII Profit for the year (V-VI)		10,757	1,350

	Notes	Year ended 31-March-19	Year ended 31-March-18
VIII Other comprehensive income			
(i) Other comprehensive income not be reclassified to profit and loss Remeasurement profit/(loss) on defined benefit plan		(53)	57
(ii) Income tax effect		(63)	57
		22	(20)
IX Total other comprehensive income for the year [(i-ii)]		(41)	37
X Total comprehensive income for the year (VII+IX)		10,716	1,387
XI Earnings per equity share of face value of ₹ 10 each Basic & Diluted	29	200.28	28.44

Summary of significant accounting policies

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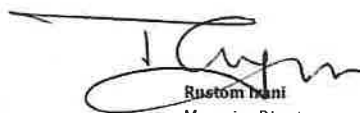
The accompanying notes form an integral part of the standalone financial statements.

As per our attached report of even date
For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

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



per Jayesh Gandhi
Partner
Membership No.: 037924
Place: Mumbai
Date: June 28, 2019



Rustom Mami
Managing Director
DIN: 00162574



Loney Antony
Director
DIN: 00003297




Sonia Thakur
Company Secretary
Place: Mumbai
Date: June 28, 2019



K S Balaji
Chief Financial Officer
Place: Mumbai
Date: June 28, 2019



Hitachi Payment Services Private Limited

Standalone Balance Sheet as at 31 March 2019
All amounts are ₹ in Lacs unless otherwise stated

	Note	As at 31 March 19	As at 31 March 18
ASSETS			
Non-current assets			
(a) Property, plant and equipment	3	33,457	30,634
(b) Capital work-in-progress	3	257	77
(c) Other intangible assets	4	1,806	3,355
(d) Financial assets			
(i) Investments	5	1,56,682	-
(ii) Other financial assets	7	9,525	8,231
(e) Deferred tax asset (net)	16	3,282	4,225
(f) Other non-current assets	10	23,536	19,432
Total non-current assets		2,28,555	65,954
Current assets			
(a) Inventories	8	5,479	7,801
(b) Financial assets			
(i) Trade receivables	6	28,199	23,682
(ii) Cash and cash equivalents	9.1	13,750	10,292
(iii) Bank balance other than (ii) above	9.2	806	1,480
(iv) Other financial assets	7	24,830	17,452
(c) Other current assets	10	10,627	10,707
Total current assets		83,691	71,414
Total assets		3,12,246	1,37,368

	Note	As at 31 March 19	As at 31 March 18
EQUITY & LIABILITIES			
Equity			
(a) Equity share capital	11	712	475
(b) Other equity	12	1,81,821	16,163
Total equity		1,82,613	16,638
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	13	34,516	19,775
(ii) Other financial liabilities	14	1,265	1,241
(b) Provisions	15	401	319
(c) Other non-current liabilities	18	314	180
Total non-current liabilities		36,496	40,543
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	13	49,098	36,206
(ii) Trade payables	17	34,484	25,151
(iii) Other financial liabilities	14	7,351	8,387
(b) Provisions	15	474	7,772
(c) Other current liabilities	18	1,730	2,661
Total current liabilities		93,117	80,187
Total liabilities		1,29,633	1,20,730
Total equity and liabilities		3,12,246	1,37,368

Summary of significant accounting policies

The accompanying notes form an integral part of the standalone 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: June 28, 2019

For and on behalf of the Board of Directors of
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Rustom Irani
Managing Director
DIN: 00162574

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