

Lumina Datamatics GmbH

Griesheim

Annual Financial Statements

as at 31 March 2021

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1. Acceptance of the engagement

The management of

Lumina Datamatics GmbH,
Griesheim

- hereinafter also "company" -

engaged us to prepare the annual financial statements as at 31 March 2021 on the basis of the accounting records that we prepared, as well as the additional vouchers and inventory records provided to us, which we have not audited in accordance with the terms of our engagement, taking into account the information provided to us in accordance with the statutory requirements and in accordance with the instructions by the client within this framework to exercise existing accounting options. We performed this engagement to prepare the annual financial statements with no assessments in April and May 2021 in our office in Munich.

General Engagement Terms

General terms and conditions for German tax advisors attached to these financial statements, are decisive for the realization of the engagement and our responsibility, including those to third parties.

Representation letter

The company provided us in writing, as requested, with the standard professional representation letter in respect of the accounting records, vouchers and inventory records as well as the information provided to us, which we have stored in our files.

The company assured us in a standard professional representation letter that the balance sheet contains all assets, liabilities and risks of the company that are required to be recognised correctly and in full.

We obtained the responsibility letter in connection with the preparation of the annual financial statements by submitting to the management of the company the draft of the annual financial statements as the basis for management's representation letter.

2. Attestation report

In accordance with the terms of our engagement, we have prepared the annual financial statements - comprising the balance sheet, income statement and notes - of Lumina Datamatics GmbH for the financial year from 01 April 2020 to 31 March 2021 in accordance with the provisions of German Commercial Law.

The basis of preparation was the accounting records maintained by us and the additional vouchers and inventory records provided to us, which we have not audited in accordance with the terms of our engagement, as well as the information provided to us.

The accounting records and the preparation of the inventory records and the annual financial statements in accordance with the provisions of German Commercial Law are the responsibility of the company's management.

We have performed our engagement in accordance with the "Verlautbarungen der Bundessteuerberaterkammer zu den Grundsätzen für die Erstellung von Jahresabschlüssen" (Pronouncement by the German Federal Chamber of Tax Advisers on the principles for the preparation of annual financial statements). This engagement comprises the preparation of the balance sheet, income statement and notes, on the basis of the accounting records, the inventory records and the accounting policies required to be applied.

Munich, &IND&

WTS Steuerberatungsgesellschaft mbH

Pflieger-Steininger
Tax Advisor / Lawyer

Peggy Jones
Tax Advisor

3. Enclosures

Lumina Datamatics GmbH, Griesheim

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Income Statement
from 01 April to 31 March 2021

Lumina Datamatics GmbH, Griesheim

	Financial year EUR	Prior year EUR
1. Sales	<u>422,086.78</u>	<u>500,673.77</u>
2. Gross revenue for the period	422,086.78	500,673.77
3. Other operating income	35.84	388.79
4. Personnel expenses		
a) Wages and salaries	79,825.03	87,462.54
b) Social security, post-employment and other employee benefit costs	<u>13,680.13</u> 93,505.16	<u>16,860.41</u> 104,322.95
5. Depreciation, amortisation and write-downs	0.00	1,201.25
6. Other operating expenses	318,945.75	384,468.35
7. Interest and similar expenses	37.50	36.50
8. Taxes on income	<u>2,486.94</u>	<u>4,498.50</u>
9. Net income/net loss after tax	<u>7,147.27</u>	<u>6,535.01</u>
10. Net income for the financial year	<u>7,147.27</u>	<u>6,535.01</u>

Balance Sheet accounts
as at 31 March 2021

Lumina Datamatics GmbH, Griesheim

ASSETS

Account	Designation	Financial year EUR	Prior year EUR
	Trade receivables		
1200	Trade receivables	52,362.82	71,751.84
	Other assets		
1305	Other assets due > 1 year	5,002.08	5,002.08
1350	Security deposits	0.00	1,500.00
1435	Receivables from trade tax overpaymts	381.00	381.00
1450	Reclaimed corporate income tax	1,628.00	749.00
3300	Trade payables	0.00	168.18
		<u>7,011.08</u>	<u>7,800.26</u>
	Cash-in-hand, central bank balances, bank balances and cheques		
1800	Bank	218,213.92	229,177.13
	Prepaid expenses		
1900	Prepaid expenses	1,093.38	1,093.32
		<u> </u>	<u> </u>
	Total assets	<u>278,681.20</u>	<u>309,822.55</u>

Balance Sheet accounts
as at 31 March 2021

Lumina Datamatics GmbH, Griesheim

Equity and liabilities

Account	Designation	Financial year EUR	Prior year EUR
	Subscribed capital		
2900	Subscribed capital	200,000.00	200,000.00
	Retained profits brought forward		
2970	Retained profits bef apprprtn net profit	25,447.40	18,912.39
2978	Accumlted losses bef apprprtn net prft	<u>4,570.01-</u>	<u>4,570.01-</u>
		20,877.39	14,342.38
	Net income for the financial year		
	Net income for the financial year	7,147.27	6,535.01
	Provisions for taxes		
3035	Provision for trade tax, EStG s. 4(5b)	2,166.00	2,148.00
3040	Provisions for corporate income tax	<u>0.00</u>	<u>0.00</u>
		2,166.00	2,148.00
	Other provisions		
3070	Other provisions	4,119.17	2,656.92
3074	Provisions for vacation	2,405.22	2,189.19
3095	Provsns period-end closing/ audit costs	<u>9,000.00</u>	<u>7,500.00</u>
		15,524.39	12,346.11
	Trade payables		
3300	Trade payables	30.90	4,872.17
	Liabilities to affiliated companies		
3400	Liabilities to affiliated companies	101.13	101.13
3421	Trd pybls to affltd comp due w/in1 y	<u>21,761.00</u>	<u>51,519.00</u>
		21,862.13	51,620.13
	Other liabilities		
1200	Trade receivables	0.00	4,152.04
1401	Deductible input tax, 7%	0.00	64.03-
1405	Deductible input tax, 16%	2,012.07-	0.00
1406	Deductible input tax, 19%	2,853.97-	7,620.69-
1407	Deductbl inpt tax sec 13b UStG 19%	25,267.53-	64,167.18-
1409	Deductbl inpt tax sec 13b UStG 16%	24,199.68-	0.00
3730	Wage and church tax payables	933.08	1,014.55
3805	VAT 16%	25,328.90	0.00
3806	VAT, 19%	29,115.81	66,301.59
3820	VAT prepayments	39,438.63-	41,647.71-
3830	VAT prepayments 1/11	0.00	4,177.00-
		<hr/>	<hr/>
		38,394.09-	46,208.43-
Übertrag		267,608.08	291,863.80

Balance Sheet accounts
as at 31 March 2021

Lumina Datamatics GmbH, Griesheim

Equity and liabilities

Account	Designation	Financial year EUR	Prior year EUR
Übertrag		267,608.08 38,394.09-	291,863.80 46,208.43-
	Other liabilities		
3837	VAT under section 13b UStG, 19%	25,267.53	64,167.18
3838	VAT under section 13b UStG, 16%	<u>24,199.68</u>	<u>0.00</u>
		11,073.12	17,958.75
		<hr/>	<hr/>
	Total Equity and liabilities	278,681.20	309,822.55
		<hr/>	<hr/>

Income Statement accounts
from 01 April to 31 March 2021

Lumina Datamatics GmbH, Griesheim

Account	Designation	Financial year EUR	Prior year EUR
	Sales		
4336	Tax-exempt other serv. s. 18b UStG	56,461.19	82,219.03
4338	Tax-exempt sales 3rd country	54,088.95	69,499.25
4400	Revenue, 19%/16% VAT	311,546.64	349,032.58
4730	Cash discounts granted	10.00-	0.00
4736	Cash discounts granted, 19% VAT	<u>0.00</u>	<u>77.09-</u>
		422,086.78	500,673.77
	Miscellaneous other operating income		
4847	Cur. transl. gains (not s. 256a HGB)	35.84	388.79
	Wages and salaries		
6000	Bonus Payments	8,605.00	11,415.00
6020	Salaries	71,004.00	76,047.54
6076	Exp. chge. prov. vac. pay	<u>216.03</u>	<u>0.00</u>
		79,825.03	87,462.54
	Social security, post-employment and other employee benefit costs		
6110	Statutory social security expenses	13,457.75	16,639.82
6120	Contrib. to occup. health/safety agency	<u>222.38</u>	<u>220.59</u>
		13,680.13	16,860.41
	Depreciation, amortisation and write-downs		
	Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets		
6260	Immediate write-off of low-value assets	0.00	1,201.25
	Occupancy costs		
6310	Rent (immovable property)	0.00	2,600.00
	Insurance premiums, fees and contributions		
6400	Insurance premiums	1,461.92	2,131.76
6420	Contributions	34.98	269.96
6430	Other levies	26.00	83.00
6436	Late filing penalties/ admin. fines	<u>11.00</u>	<u>45.00</u>
		1,533.90	2,529.72
Carry forward		327,083.56	390,408.64

Income Statement accounts
from 01 April to 31 March 2021

Lumina Datamatics GmbH, Griesheim

Account	Designation	Financial year EUR	Prior year EUR
	Carry forward	327,083.56	390,408.64
	Cost of third-party repairs and maintenance		
6495	Hardware / software maintenance expenses	499.20	473.40
	Advertising and travel expenses		
6640	Entertainment expenses	0.00	317.61
6644	Non-deductible entertainm. expenses	0.00	136.12
6660	Employee trav. expn, accommodation costs	0.00	1,146.16
6663	Employee travel expenses, cost of travel	0.00	1,550.43
6664	Employee trav. expn, addnl substnc costs	<u>0.00</u>	<u>188.60</u>
		0.00	3,338.92
	Miscellaneous operating costs		
6300	Other operating expenses	234.78	145.23
6303	Purchased services/ third-party services	284,235.00	337,722.00
6805	Telephone	2,726.55	1,763.45
6810	Fax and Internet expenses	9.39	9.48
6815	Office supplies	47.87	896.27
6825	Legal and consulting expenses	9,424.57	13,312.55
6827	Period-end closing and audit costs	6,135.00	6,180.00
6830	Bookkeeping expenses	12,120.53	13,400.67
6850	Other operating supplies	0.00	572.23
6855	Incidental monetary transaction costs	<u>1,577.57</u>	<u>1,413.44</u>
		316,511.26	375,415.32
	Miscellaneous other operating expenses		
6881	Cur. transl. losses (not s. 256a HGB)	401.39	110.99
	Interest and similar expenses		
7302	Non-ded. oth. incid. charges, s. 4/5b	37.50	36.50
	Taxes on income		
7600	Corporate income tax	1,139.00	1,681.00
7603	Corporate income tax for prior years	0.00	418.00-
7608	Solidarity surcharge	62.44	92.50
7609	Solidarity surcharge for prior years	0.00	23.00-
7610	Trade tax	1,286.00	1,664.00
7641	Backp/refunds trade tax pr yrs, s 4/5	<u>0.50-</u>	<u>1,502.00</u>
		2,486.94	4,498.50
	Carry forward	7,147.27	6,535.01

Income Statement accounts
from 01 April to 31 March 2021

Lumina Datamatics GmbH, Griesheim

Account	Designation	Financial year EUR	Prior year EUR
Carry forward		7,147.27	6,535.01
	Net income for the financial year	<hr/>	<hr/>
	Net income for the financial year	7,147.27	6,535.01
		<hr/>	<hr/>

Notes as at

31 March 2021

Lumina Datamatics GmbH, Griesheim

General information on the annual financial statement

The company's annual financial statement was prepared on the basis of the accounting rules of the German Commercial Code (Handelsgesetzbuch, HGB).

The provisions of the Limited Liability Companies (GmbHG) also had to be observed in addition to the above regulations.

Information that can be given either on the balance sheet, in the income statement or in the notes to the financial statements is given entirely in the notes.

The nature of total cost method was chosen for the income statement.

According to the size categories stated in Section § 267a of the German Commercial Code, the company is a micro corporation.

When preparing the annual financial statements, no use was made of the size-related exemptions as per Section § 267a of the German Commercial Code. Use was made of the size-related exemptions of Sections 274a and 288 of the German Commercial Code.

Notes as at

31 March 2021

Lumina Datamatics GmbH, Griesheim

Information identifying the company according to the registry court

Company name according to registry court: Lumina Datamatics GmbH

Registered company seat according to registry court: Griesheim

Registry entry: Handelsregister

Registry court: Darmstadt

Registry court number: HRB 92689

Disclosures on accounting policies

Accounting policies

The measurement of receivables and other assets reflects all identifiable risks.

Tax provisions contain the taxes attributable to the prior and the current year that have not yet been assessed.

The other provisions were recognised for all further uncertain liabilities. They reflect all identifiable risks.

Liabilities are recognised at their settlement amount.

The annual financial statements contain items denominated in foreign currencies that have been translated into EUR.

Notes as at
31 March 2021

Lumina Datamatics GmbH, Griesheim

Accounting policies that have changed as against the prior year

There was no fundamental change in accounting policies compared with the prior year.

Balance sheet disclosures

The amount of receivables with a remaining term of more than one year amounts to EUR 5,002.08 (prior year: EUR 5,002.08).

Liabilities with a remaining term of up to one year amount to EUR 32,966.15 (prior year: EUR 74,451.05).

Notes as at
31 March 2021

Lumina Datamatics GmbH, Griesheim

Other disclosures

Average number of employees during the financial year

The average number of employees during the financial year in the company was 2,0.

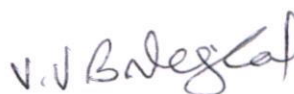
Membership of group

The accounts of Lumina Datamatics GmbH were included in the group financial statements of Lumina Datamatics, Inc., USA.

Datamatics Global Services Limited India prepared the group financial statements for the largest group of consolidated companies. The published group financial statements are available on the websites of the Bombay Stock Exchange and National Stock Exchange of India.

Signature of management

Place, date



Vidur Vishnu Bhogilal

Place, date



Sameer Lalit Kanodia

General engagement terms

