



# Report on the Preparation of the Annual Financial Statements

as of 31 March 2021

## **Roto Pumpen GmbH**

Roto Pumpen GmbH  
Fockestraße 5/2  
88471 Laupheim

## **KANZLEI IM STEINERHAUS**

Dettenrieder-Roggenstein-Hartmann  
Steuerberater Partnerschaft mbB  
Kapellenstraße 37  
88471 Laupheim

as at 31/03/2021

Roto Pumpen GmbH Montage, Fertigung, Handel mit Pumpen, 88471 Laupheim

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**Table of Contents**

<b>1. Acceptance of the engagement</b>	<b>2</b>
Balance sheet as of 31 March 2021	3
Fixed Asset Schedule as of 31 March 2021	5
Profit and Loss account 01/04/2020 to 31/03/2021	6
Annex	7
Attestation report	9
General engagement terms for tax advisers and tax advisory firms	10



## 1. Acceptance of the engagement

The management of

**Roto Pumpen GmbH,  
 Laupheim**

- hereinafter also abbreviated to "Roto Pumpen GmbH" or "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.

In order to assist you to fulfil your duties under Indian and other international GAAP, we have prepared for your approval the annual financial statements of Roto Pumpen GmbH as of 31. March 2021 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations the management has have given us.

The annual financial statements are prepared in accordance with the German income tax basis of accounting. Applying adequate reconciliation statements, a transition from German law to Indian or other international GAAP is possible.

As a practising member of the Chamber of Tax Consultants in Stuttgart, Germany, we are subject to its ethical and other professional requirements. We did not audit or review the financial statements. For this reason, we have not verified the accuracy or completeness of the information and the explanations the management has given us. Therefore, we do not express any opinion on the annual statutory financial statements.

## Balance sheet to 31 March 2021

Roto Pumpen GmbH Montage, Fertigung, Handel mit Pumpen, 88471 Laupheim

ASSETS	EUR	EUR	Equity and liabilities
<b>A. Fixed assets</b>			<b>A. Equity</b>
I. Intangible fixed assets			I. Subscribed capital
Purchased concessions, industrial and similar rights and assets and licences in such rights and assets	564.00		500,000.00
II. Tangible fixed assets			II. Accumulated losses brought forward
1. Land, land rights and buildings, including buildings on third-party land	4,302.00		307,142.90-
2. Other equipment, operating and office equipment	56,302.00		25,601.46-
	60,604.00		
			<b>B. Provisions</b>
			Other provisions
			18,000.00
			<b>C. Liabilities</b>
<b>B. Current assets</b>			1. Trade payables
I. Inventories			- of which due within one year EUR 822,919.04
1. Finished goods and merchandise	545,243.25		2. Liabilities to affiliated companies
2. Payments received on account of orders	1,766.00-		- of which due within one year EUR 90,002.44
	543,477.25		3. Other liabilities
			- of which taxes EUR 3,607.54
II. Receivables and other assets			- of which social security EUR 911.87
1. Trade receivables	382,997.21		- of which due within one year EUR 17,028.63
2. Other assets	45,918.90		<b>D. Deferred income</b>
- of which due after more than one year EUR 16,345.00	428,916.11		83,090.95
Carry forward	1,033,561.36		Carry forward
			1,198,296.70

## Balance sheet to 31 March 2021

Roto Pumpen GmbH Montage, Fertigung, Handel mit Pumpen, 88471 Laupheim

ASSETS	EUR	EUR	Equity and liabilities
Carry forward	1,033,561.36	Carry forward	1,198,296.70
III. Cash-in-hand, central bank balances, bank balances and cheques	62,236.62		
<b>C. Prepaid expenses</b>	785.00		
<b>D. Deferred tax assets</b>	101,713.72		
	<u>1,198,296.70</u>		<u>1,198,296.70</u>
	<u><u>1,198,296.70</u></u>		<u><u>1,198,296.70</u></u>

## Fixed Asset Schedule as of 31 March 2021

Roto Pumpen GmbH Montage, Fertigung, Handel mit Pumpen, 88471 Laupheim

	Cost Production costs 01/04/2020	Additions	Disposals	Transfers	Cumul. deprec., amortisation, write-downs 31/03/2021	Reversals in financial year	Carrying amount 31/03/2021
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<b>Fixed assets</b>							
<b>I. Intangible fixed assets</b>							
Purchased concessions, industrial and similar rights and assets and licences in such rights and assets	0.00	0.00	0.00	813.44	249.44	0.00	564.00
<b>Total intangible fixed assets</b>	0.00	0.00	0.00	813.44	249.44	0.00	564.00
<b>II. Tangible fixed assets</b>							
1. Land, land rights and buildings, including buildings on third-party land	0.00	5,000.00	0.00	0.00	698.00	0.00	4,302.00
2. Other equipment, operating and office equipment	3,000.00	55,058.11	0.00	16,250.01	18,006.12	0.00	56,302.00
<b>Total tangible fixed assets</b>	3,000.00	60,058.11	0.00	16,250.01	18,704.12	0.00	60,604.00
<b>Total fixed assets</b>	3,000.00	60,058.11	0.00	17,063.45	18,953.56	0.00	61,168.00

	EUR
1. Sales	<u>821,378.45</u>
<b>2. Gross revenue for the period</b>	<b>821,378.45</b>
3. Other operating income	
Miscellaneous other operating income	9,832.83
- of which currency translation gains EUR 40.81	
4. Cost of materials	
Cost of raw materials, consumables and supplies and of purchased merchandise	543,912.83
5. Personnel expenses	
a) Wages and salaries	230,490.15
b) Social security, post-employment and other employee benefit costs	<u>36,892.71</u>
	<u>267,382.86</u>
6. Depreciation, amortisation and write-downs	
Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets	18,786.89
7. Other operating expenses	
a) Occupancy costs	43,239.25
b) Insurance premiums, fees and contributions	1,258.45
c) Cost of third-party repairs and maintenance	2,549.45
d) Vehicle fleet expenses	26,917.97
e) Advertising and travel expenses	2,382.63
f) Selling and distribution expenses	6,592.47
g) Miscellaneous operating costs	43,656.98
h) Miscellaneous other operating expenses	<u>1,504.16</u>
	<u>128,101.36</u>
8. Interest and similar expenses	1,522.10
- of which from affiliated companies EUR 1,519.70	
9. Taxes on income	<u>101,713.72-</u>
- of which income from additions to and reversals of deferred taxes EUR 101,713.72	
<b>10. Net income/net loss after tax</b>	<b>26,781.04-</b>
11. Other taxes	1,179.58-
<b>12. Net loss for the financial year</b>	<b><u><u>25,601.46</u></u></b>



**Annex**

According to the size classification specified in section 267 of the German Commercial Law (HGB), the company is a small corporation.

When preparing the annual financial statements, we made use of the size-related facilitations of sections 267, 276, 288, 274a of the German Commercial Law (HGB).

The Annual Statement prepared are subject to the general statement regulations set out in sections 246-251 HGB and are also subject to the special regulations for corporations, i.e. sections 268-274a HGB.

The structure of the balance sheet and the profit and loss statement is in accordance with the regulations of 264c, 266 and 275 HGB.

The accounting and valuations principles remain unchanged compared to the previous year.

**Company Identification Information according to the Registry Court**

Company name according to registry Court:	ROTO PUMPEN GmbH
Head office according to registry Court:	Düsseldorf
Registry Entry:	Commercial Register
Registry Court:	Düsseldorf
Registry Number:	HRB65942

**Information on accounting and valuation methods**

Intangible assets were valued at amortized cost less any impairment losses.

Tangible assets have been assessed at acquisition and/or production costs and, if subject to depreciation, are reduced in value according to depreciation rules.

Depreciations and amortizations are recorded linearly in accordance with the expected useful lives of the assets.

The company has elected to carry forward any deferred tax on the asset side of the balance sheet, as allowed under the German Commercial Code (section 274 HGB).

Inventories were recognized at the lower of cost of purchase and fair value less cost to sell.

Other provisions were recognized for all other uncertain obligations, taking into account all identifiable risks.





Liabilities are recognized at the settlement amount.

Liabilities towards shareholders are disclosed in the amount of €90.002,44.

There were no receivables and payables with a maturity date of more than one year. (one year: €929.950,11)

The company has eight staff members.

The Managing Director of the company is Mr. Anurag Gupta.

Noda, India; May \_\_\_\_, 2021

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Anurag Gupta

**Attestation report**

**Attestation report on preparation by the partnership company.**

In accordance with the terms of our engagement, we have prepared the protruding annual financial statements – comprising the balance sheet, income statement and notes to the financial statements – of the Roto Pumpen 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 and income statement, as well as the notes to the financial statements, on the basis of the accounting records, the inventory records and the accounting policies required to be applied.

Laupheim, 27.05.2021



Dr. Dominik Dettenrieder  
 Dipl. Kaufmann  
 Steuerberater



**KANZLEI**  
 IM STEINERHAUS

**DETTENRIEDER-ROGGENSTEIN-HARTMANN**  
**STEUERBERATER PARTNERSCHAFT mbB**  
 Kapellenstraße 37 | 88471 Laupheim  
 Telefon 0 73 92 - 97 10-10 | Fax 0 73 92 - 97 10-80  
 info@kanzlei-steinerhaus.de