

Statement containing salient features of the financial statement of subsidiaries

Part - "A" : Subsidiaries

(₹ in Mn)

S.No	Name of Subsidiary	2545887 Ontario Inc.(254)	2504584 Ontario Inc.(250)	2323532 Ontario Inc.(232)	The Hi-Tech Gears Canada Inc (Formerly known as Teutech Industries Inc.) ('Teutech')	Teutech Holding Corp. ('Teutech Holding')	Teutech Leasing Corporation	Teutech LLC	Neo-Tech Auto Systemz, Inc.	Neo-Tech Smart Solutions Inc.
1	Reporting period	April 20 to March 21	April 20 to March 21	April 20 to March 21	April 20 to March 21	April 20 to March 21	April 20 to March 21	April 20 to March 21	April 20 to March 21	April 20 to March 21
2	Reporting currency	CAD	CAD	CAD	CAD	USD	USD	USD	USD	CAD
3	Exchange rate	Rs 58.21/CAD for BS Rs 56.09/CAD for PL	Rs 58.21/CAD for BS Rs 56.09/CAD for PL	Rs 58.21/CAD for BS Rs 56.09/CAD for PL	Rs 58.21/CAD for BS Rs 56.09/CAD for PL	CAD 1.27/USD and then Rs 58.21/CAD for BS Rs 56.09/CAD for PL	CAD 1.27/USD and then Rs 58.21/CAD for BS Rs 56.09/CAD for PL	CAD 1.27/USD and then Rs 58.21/CAD for BS Rs 56.09/CAD for PL	Rs 73.30/USD for BS Rs 74.11/USD for PL	Rs 58.21/CAD for BS Rs 56.09/CAD for PL
4	Share Capital	1,534.55	0.01	0.01	2,456.99	162.03	0.00	-	0.64	13.78
5	Reserves & Surplus	(51.31)	0.00	79.98	(692.11)	180.52	40.67	(93.97)	1.25	(30.22)
6	Total Liabilities	1,727.62	-	90.13	1,228.95	2.52	69.86	251.47	0.88	19.08
7	Total Assets	3,210.86	0.01	170.11	2,993.82	345.07	110.54	157.51	2.77	2.63
8	Investments	2,961.30	0.01	-	183.14	-	-	-	-	-
9	Turnover	20.36	-	33.06	2,156.54	-	29.62	185.16	23.81	-
10	Profit/(Loss) before Taxation	0.27	-	9.86	(149.99)	(0.86)	24.37	(0.90)	(0.55)	(0.62)
11	Provision for Tax/Earlier year Tax Adj]	-	-	2.74	(61.00)	1.53	0.91	(8.74)	(0.09)	-
12	Profit/(Loss) after Taxation	0.27	-	7.12	(88.98)	(2.39)	23.46	7.84	(0.46)	(0.62)
13	Proposed dividend	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
14	% of shareholding	100%	100% (step down subsidiary)	100% (step down subsidiary)	100% (step down subsidiary)	100% (step down subsidiary)	100% (step down subsidiary)	100% (step down subsidiary)	100%	100%

Comparative period 19-20

S.No	Name of Subsidiary	2545887 Ontario Inc.(254)	2504584 Ontario Inc.(250)	2323532 Ontario Inc.(232)	The Hi-Tech Gears Canada Inc (Formerly known as Teutech Industries Inc.) ('Teutech')	Teutech Holding Corp. ('Teutech Holding')	Teutech Leasing Corporation	Teutech LLC	Neo-Tech Auto Systemz, Inc.	Neo-Tech Smart Solutions Inc.
1	Reporting period	April 19 to March 20	April 19 to March 20	April 19 to March 20	April 19 to March 20	April 19 to March 20	April 19 to March 20	April 19 to March 20	April 19 to March 20	April 19 to March 20
2	Reporting currency	CAD	CAD	CAD	CAD	USD	USD	USD	USD	CAD
3	Exchange rate	Rs 53.56/CAD for BS Rs 52.53/CAD for PL	Rs 53.56/CAD for BS Rs 52.53/CAD for PL	Rs 53.56/CAD for BS Rs 52.53/CAD for PL	Rs 53.56/CAD for BS Rs 52.53/CAD for PL	CAD 1.42/USD and then Rs 53.56/CAD for BS Rs 52.53/CAD for PL	CAD 1.42/USD and then Rs 53.56/CAD for BS Rs 52.53/CAD for PL	CAD 1.42/USD and then Rs 53.56/CAD for BS Rs 52.53/CAD for PL	Rs 75.57/USD for BS Rs 72.39/USD for PL	Rs 53.56/CAD for BS Rs 52.53/CAD for PL
4	Share Capital	1,534.55	0.01	0.01	2,456.99	162.03	0.00	-	0.64	13.78
5	Reserves & Surplus	(169.94)	0.00	66.79	(743.77)	196.05	16.95	(117.68)	1.77	(28.32)
6	Total Liabilities	1,655.36	-	95.50	558.00	0.17	88.24	261.50	2.51	17.05
7	Total Assets	3,019.96	0.01	162.29	2,271.22	358.25	105.19	143.62	4.93	2.52
8	Investments	2,724.98	0.01	-	168.52	-	-	-	-	-
9	Turnover	87.57	-	30.97	1,929.10	-	31.31	261.31	28.60	0.00
10	Profit/(Loss) before Taxation	(40.45)	-	9.69	93.37	(0.21)	25.99	37.78	2.28	(3.47)
11	Provision for Taxation	-	-	2.65	27.34	1.24	2.50	9.35	0.57	-
12	Profit/(Loss) after Taxation	(40.45)	-	7.04	66.03	(1.46)	23.49	28.43	1.71	(3.47)
13	Proposed dividend	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
14	% of shareholding	100%	100% (step down subsidiary)	100% (step down subsidiary)	100% (step down subsidiary)	100% (step down subsidiary)	100% (step down subsidiary)	100% (step down subsidiary)	100%	100%

Notes:

- Subsidiary Company(ies) do not have any investment in the Holding Company.
- Though, the reporting period is different from the Holding Company, however the consolidated financials statements have been drawn as per the financial year of the Holding Company.