

Financial Statements

2019/2020

Mahr Maschinenbau Gesellschaft m.b.H.

2201 Hagenbrunn , Kupferschmiedgasse 8

Glocknitzer Hollenthoner Steuerberatung

GmbH & Co KG
1050 Wien Bräuhausgasse 37/4/2

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Mahr Maschinenbau Gesellschaft m.b.H.

Company: Mahr Maschinenbau Gesellschaft m.b.H.

Location of the corporate seat: Hagenbrunn

Address: 2201 Hagenbrunn, Kupferschmiedgasse 8

Business purpose: Herstellung von sonstigen nicht wirtschaftszweigspezifischen Maschinen

Incorporation: 1987-01-01

Financial year: 2019-04-01 - 2020-03-31

Legal form: Gesellschaft mit beschränkter Haftung

Size of the company: "smallest corporation" for the purpose of § 221 UGB

Commercial register: HG Wien, FN 76823a

Shareholder:	name	share in €	share in %
	Jash Engineering Pvt. Ltd.	<u>36,336.41</u>	<u>100</u>

Management:	name	from
	DI Gernot Mahr	1987-02-03

Representation: The company is represented by the manager single-handed.

Mahr Maschinenbau Gesellschaft m.b.H.

Tax authority: Finanzamt Hollabrunn Korneuburg Tulln

Tax number: 273/7082-23

Tax representative: Glocknitzer Hollenthoner Steuerberatung
GmbH & Co KG
1050 Wien, Bräuhausgasse 37/4/2

Determination of tax income: Accounting acc. to § 5

Determination of tax income: 01.04.2019 to 31.03.2020

Assets	2020-03-31 €
A. Fixed assets	
I. Intangible assets	
1. trade marks, patents and similar rights	
110 Patent & licencing rights	999,871.99
II. Tangible assets	
1. Machinery	
400 Machines and technical equipment	360.00
2. Tools and equipment	
620 Computer equipment	90.15
630 Vehicles	3,296.65
	<u>3,386.80</u>
	3,746.80
	1,003,618.79
B. Current assets	
I. Accounts receivable and other assets	
1. Accounts receivable - Trade	
2000 Accounts receivable	4,979.81
2. Other receivables and assets	
2560 Corporate tax - prepayment	437.00
2565 Corporate tax - capitalisation	8,750.00
3530 Clearing account tax office	1,278.58
	<u>10,465.58</u>
	15,445.39
II. Cash in hand and bank balances	
2700 Cash on hand	264.25
2810 Cash at bank BA CA 0970-44622/00	22,848.92
2895 Floating charge	1,000.00
	<u>24,113.17</u>
	39,558.56
C. Prepayments and accrued income	
2900 Prepaid expenses	665.55
Total assets	<u>1,043,842.90</u>

Shareholder's equity and liabilities	2020-03-31 €
A. Shareholder's equity	
I. Nominal capital called	
9020 Share Capital	36,336.41
Capital paid in	36,336.41
<i>Capital paid in</i>	36,336.41
II. Capital reserves	
1. not appropriated	
9240 Capital reserve not bounded	1,621,414.06
III. Balance Sheet Loss	
9371 Net loss for the year	-113,200.47
9381 Accumulated losses brought forw. prev.year	-695,119.47
	<u>-808,319.94</u>
	849,430.53
B. Provisions	
1. Provisions for severance payments	
3000 Provision for severance	41,338.03
2. Other provisions	
3040 Other provisions	1,352.00
3050 Provision for annual accounts	8,520.00
3061 Provision for warranties	3,686.82
	<u>13,558.82</u>
	54,896.85
C. Liabilities	
1. Accounts payable - Trade	
3300 Accounts payable	3,005.23
3350 Accounts payable accrued	-961.76
	<u>2,043.47</u>
<i>thereof with a remaining maturity of up to one year</i>	
3300 Accounts payable	3,005.23
3350 Accounts payable accrued	-961.76
	<u>2,043.47</u>
2. Accounts payable - Companies with participating interest	
3440 Liabilities to affiliated companies (loan)	102,248.03
<i>thereof arising from deliveries and services</i>	
3440 Liabilities to affiliated companies (loan)	102,248.03
<i>thereof with a remaining maturity of up to one year</i>	
3440 Liabilities to affiliated companies (loan)	102,248.03
3. Other liabilities	
2575 Clearing account DI Mahr	19,076.57
3520 Clearing account VAT	16.57
3550 Clearing account employer's contribution	909.13

Shareholder's equity and liabilities2020-03-31
€

3600 Clearing account health insurance	2,762.11
3640 Clearing account wages and salaries	9,759.64
3700 Other liabilities	2,700.00
	<u>35,224.02</u>
<i>thereof taxes</i>	
3520 Clearing account VAT	16.57
<i>thereof social security</i>	
3550 Clearing account employer's contribution	909.13
3600 Clearing account health insurance	2,762.11
	<u>3,671.24</u>
<i>thereof with a remaining maturity of up to one year</i>	
2575 Clearing account DI Mahr	19,076.57
3520 Clearing account VAT	16.57
3550 Clearing account employer's contribution	909.13
3600 Clearing account health insurance	2,762.11
3640 Clearing account wages and salaries	9,759.64
3700 Other liabilities	2,700.00
	<u>35,224.02</u>
	139,515.52
<i>thereof with a remaining maturity of up to one year</i>	
2575 Clearing account DI Mahr	19,076.57
3300 Accounts payable	3,005.23
3350 Accounts payable accrued	-961.76
3440 Liabilities to affiliated companies (loan)	102,248.03
3520 Clearing account VAT	16.57
3550 Clearing account employer's contribution	909.13
3600 Clearing account health insurance	2,762.11
3640 Clearing account wages and salaries	9,759.64
3700 Other liabilities	2,700.00
	<u>139,515.52</u>
Total shareholder's equity and liabilities	<u>1,043,842.90</u>

	2019/2020 €
1. Net turnover	
Turnover	
4000 Revenues for products domestic 20%	7,950.00
4020 Clearing revenues 0%	19.14
4025 Clearing revenues 10%	2,494.01
	<u>10,463.15</u>
Other exports	
4215 Revenues for services from abroad third party	123,526.48
4320 Delimitation of revenues	10,000.00
	<u>133,526.48</u>
	143,989.63
2. Other operating income	
4709 Reversal of other provisions	3,639.26
4881 Insurance compensations	7,500.00
	<u>11,139.26</u>
3. Cost of materials and purchased services	
a) Cost of materials	
Raw material	
5150 Material und Waren	1,125.29
5320 Materials I.G.E.	1,632.82
	<u>2,758.11</u>
Delivery costs	
5440 Procurement costs for goods	2,245.87
	<u>5,003.98</u>
b) Cost of purchased services	
5700 External service	5,385.00
5705 Expenses cleared	13,526.48
	<u>18,911.48</u>
	23,915.46
4. Personnel expenses	
a) Salaries	
6200 Salaries	39,319.41
6240 Holiday allowances - salaries	6,512.52
	<u>45,831.93</u>
b) Social security costs	
6407 Staff provision fund	96.25
6415 Reserve for severance payments	4,000.00
6605 Social security charges	6,626.98

	2019/2020 €
6641 Employer's surcharge Vienna	1,374.98
	<u>12,098.21</u>
	57,930.14
5. Amortisation and depreciation	
a) of intangible assets and tangible fixed assets	
7010 Amortization of intangible assets	108,094.28
7020 Depreciation of fixed assets	2,842.84
7021 Depreciation low value assets	22.90
	<u>110,960.02</u>
6. Other operating expenses	
maintenance and operational costs	
7200 Repairs and maintenance	746.35
7220 Water	3,236.97
7238 House charges	3,785.63
	<u>7,768.95</u>
travel, mileage	
7340 Travel expenses	11.67
vehicle expenses	
7320 Renault Captur Dynamic EDC	6,112.47
7324 Fuel for trucks	1,763.30
	<u>7,875.77</u>
rent costs and licence fees	
7400 Rent expense	9,000.00
7490 Patent and license fees	2,604.87
	<u>11,604.87</u>
office costs	
7600 Office supplies	361.48
mail expenses	
7380 Expenses for telephone	3,320.24
7390 Post fees	45.58
	<u>3,365.82</u>
insurances	
7700 Insurance	2,010.55
legal and consulting expenses	
7740 Annual accounts and tax consulting	7,925.00
7750 Legal consulting	767.30
7760 Business consulting	11,821.50
7765 Expenses for bookkeeping and payroll	5,822.50
	<u>26,336.30</u>
fees and contribution	
7180 Other fees	194.73

	2019/2020 €
7782 Contributions WK	110.00
7785 Voluntary association contributions	290.85
	595.58
transaction costs	
7790 Monetary transfer fees	1,394.61
other operating expense	
7850 Exchange rate differences	68.14
7950 Expenses from previous periods	6,025.65
	6,093.79
	67,419.39
7. Subtotal no. 1 to 6 (Operating profit)	-105,096.12
8. Interest payable and similar expenses	
8280 Interest on loans	7,671.38
8315 Default charges and reminder fees	432.97
	8,104.35
9. Subtotal no. 8 to 8 (Financial result)	-8,104.35
10. Earnings before taxes (Total no. 7 and no. 9)	-113,200.47
11. Earnings after taxes	-113,200.47
12. Net loss for the year	-113,200.47
13. Loss carried forward from the previous years	
9381 Accumulated losses brought forw. prev.year	-695,119.47
14. Balance sheet loss	-808,319.94