

**Deutsche Investments India Private Limited**  
**Statement of Unaudited Financial Results as at September 30, 2020**

**Balance Sheet**

(Currency: Indian Rupees in Millions)

	As at September 30, 2020 (Unaudited)	As at September 30, 2019 (Audited)	As at March 31, 2020 (Audited)
<b>ASSETS</b>			
<b>I. Financial Assets</b>			
(a) Cash and cash equivalents	65.66	70.43	41.52
(b) Loans	13,845.27	15,741.43	13,996.20
(c) Investments	1,125.11	2,193.44	2,152.45
(d) Other financial assets	16.30	17.57	16.34
<b>Total Financial Assets</b>	<b>15,052.34</b>	<b>18,022.87</b>	<b>16,206.51</b>
<b>II. Non-Financial Assets</b>			
(a) Current tax assets (Net)	313.66	278.35	313.66
(b) Deferred tax assets (Net)	110.82	96.22	97.55
(c) Property, plant and equipment	0.56	0.17	0.66
(d) Capital work-in-progress	0.02	-	-
(e) Other non financial assets	15.57	13.38	10.91
<b>Total Non-Financial Assets</b>	<b>440.63</b>	<b>388.12</b>	<b>422.78</b>
<b>Total Assets</b>	<b>15,492.97</b>	<b>18,410.99</b>	<b>16,629.29</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>I. Financial Liabilities</b>			
(a) Payables			
(I) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises	-	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	57.45	51.45	73.01
(II) Other payables			
(i) total outstanding dues of micro enterprises and small enterprises	-	-	0.33
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	5.70	3.26	5.58
(b) Borrowings (other than debt securities)	6,021.80	9,295.40	6,892.75
(c) Other financial liabilities	58.29	7.51	445.05
<b>Total Financial Liabilities</b>	<b>6,143.24</b>	<b>9,357.62</b>	<b>7,416.72</b>
<b>II. Non-Financial Liabilities</b>			
(a) Current tax liabilities (Net)	17.27	9.86	9.86
(b) Provisions	9.08	4.73	3.01
(c) Other non-financial liabilities	1.18	1.04	7.75
<b>Total Non-financial Liabilities</b>	<b>27.53</b>	<b>15.63</b>	<b>20.62</b>
<b>III. EQUITY</b>			
(a) Equity share capital	528.85	528.85	528.85
(b) Other equity	8,793.35	8,508.89	8,663.10
<b>Total equity</b>	<b>9,322.20</b>	<b>9,037.74</b>	<b>9,191.95</b>
<b>Total Liabilities and Equity</b>	<b>15,492.97</b>	<b>18,410.99</b>	<b>16,629.29</b>

Notes:

(i) The above results have been prepared pursuant to the requirement of paragraph 1.2 of Annexure II of circular no. SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated October 22, 2019 (as amended by circular no. SEBI/HO/DDHS/DDHS/CIR/P/2019/167 dated December 24, 2019) issued by Securities and Exchange Board of India ("SEBI"). The financials results have been prepared in accordance with the recognition & measurement principles laid down in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other accounting principles generally accepted in India.

(ii) The above results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meeting held on November 11, 2020

# Deutsche Investments India Private Limited

## Statement of Unaudited Financial Results as at September 30, 2020

(iii) The numbers for half year ended September 30, 2019 have been extracted from the audited special purpose financial statements as at and for half year ended September 30, 2019.

(iv) The novel coronavirus (COVID-19) pandemic continues to spread rapidly across the globe including India. The global financial markets have experienced and may continue to experience significant volatility resulting from the spread of a novel coronavirus known as COVID-19. The outbreak of COVID-19 has resulted in travel and border restrictions, quarantines, supply chain disruptions, lower consumer demand, and general market uncertainty. The effects of COVID-19 have and may continue to adversely affect the global economy, the economies of certain nations, and individual issuers, all of which may negatively impact the Company's performance. The Management believes that it has taken into account all the possible impact of known events arising from COVID 19 pandemic in the preparation of the special purpose financial results as at September 30, 2020. However, the impact assessment of COVID 19 is a continuing process given the uncertainties associated with its nature and duration, The company will continue to monitor any material changes to future economic conditions.

(v) Figures for the previous period/ year have been regrouped wherever necessary to conform to the current period/ year presentation.

We have signed this statement for identification purposes only and this Statement should be read in conjunction with our report dated November 11, 2020.

For **Price Waterhouse Chartered Accountants LLP**  
Firm's Registration No. 012754N/N500016

**Russell I Parera**  
*Partner*  
Membership No: 42190

Place: Mumbai  
Date: November 11, 2020

For **Deutsche Investments India Private Limited**

**Atin  
Kumar  
Saha**

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Saha  
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**Atin Kumar Saha**  
*Director*  
DIN:06901962

**Sumit  
Gupta**

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by Sumit Gupta  
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**Sumit Gupta**  
*Director*  
DIN:08532330

# Deutsche Investments India Private Limited

## Statement of Unaudited Financial Results for the half year ended September 30, 2020

### Statement of Profit and Loss

(Currency: Indian Rupees in Millions)

Particulars	For the half year ended September 30, 2020	For the half year ended September 30, 2019	For the year ended March 31, 2020
	(Unaudited)	(Audited)	(Audited)
<b>I. Revenues from operations</b>			
(a) Interest income	577.72	1,106.59	1,985.80
(b) Revenue from contracts with customers	18.36	19.91	40.81
(c) Net gain/(loss) on fair value changes	(28.11)	(45.13)	(119.20)
<b>Total revenues from operations</b>	<b>567.97</b>	<b>1,081.37</b>	<b>1,907.41</b>
<b>II. Other income</b>	<b>(2.07)</b>	<b>0.08</b>	<b>(9.03)</b>
<b>III. Total income</b>	<b>565.90</b>	<b>1,081.45</b>	<b>1,898.38</b>
<b>Expenses</b>			
(a) Finance costs	207.92	586.79	1,019.14
(b) Fees and commission expense	9.84	12.75	24.65
(c) Employee benefits expense	39.83	56.41	102.26
(d) Depreciation, amortization and impairment	0.11	0.05	0.14
(e) Other expenses	79.11	72.40	187.94
(f) Impairment on financial instruments	46.91	(24.52)	(20.26)
<b>IV. Total expenses</b>	<b>383.72</b>	<b>703.88</b>	<b>1,313.87</b>
<b>V. Profit/ (loss) before tax</b>	<b>182.18</b>	<b>377.57</b>	<b>584.51</b>
<b>VI. Tax expenses</b>			
(a) Current tax	61.07	102.09	156.03
(b) Deferred tax	(12.34)	8.45	7.14
	48.73	110.54	163.17
<b>VII Profit/ (loss) for the period</b>	<b>133.45</b>	<b>267.03</b>	<b>421.34</b>
<b>VIII. Other comprehensive income</b>			
(a) Items that will not be reclassified to profit or loss			
- Remeasurement of post employment benefits	-	0.06	(0.37)
(b) Income tax relating to items that will not be reclassified to profit or loss	-	(0.01)	0.09
(c) Items that will be reclassified to profit or loss			
- Changes in fair value of debt instruments measured at FVOCI	(4.15)	2.43	2.74
(d) Income tax relating to items that will be reclassified to profit or loss	0.92	(0.61)	(0.69)
<b>Total other comprehensive income</b>	<b>(3.23)</b>	<b>1.87</b>	<b>1.77</b>
<b>IX. Total comprehensive income for the period</b>	<b>130.22</b>	<b>268.90</b>	<b>423.11</b>
<b>X. Earnings per equity share (face value Rs.10 per share):</b>			
Basic & diluted (Rupees)	2.52	5.05	7.97

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For Price Waterhouse Chartered Accountants LLP  
Firm's Registration No. 012754N/N500016

For Deutsche Investments India Private Limited

**Russell I Parera**  
Partner  
Membership No: 42190

Place: Mumbai  
Date: November 11, 2020

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**Atin Kumar Saha**  
Director  
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