

**Bluefin Solutions Sdn Bhd**  
**Balance Sheet as at March 31, 2021**

		(Amount in Rs)	
	Note	As at March 31, 2021	As at March 31, 2020
<b>ASSETS</b>			
<b>Non-current assets</b>			
Other non-current assets			
Inter company receivable from Mindtree Limited	3	1,685,750	1,685,750
		<u>1,685,750</u>	<u>1,685,750</u>
<b>TOTAL ASSETS</b>		<u><u>1,685,750</u></u>	<u><u>1,685,750</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	4	1,685,750	1,685,750
		<u>1,685,750</u>	<u>1,685,750</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><u>1,685,750</u></u>	<u><u>1,685,750</u></u>

See accompanying notes to the financial statements

  
**Paneesh Narayan Rao**  
Director

For and on behalf of the Board of Directors of  
**Bluefin Solutions Sdn Bhd**

  
**Sonal Basu**  
Director

Place: Bengaluru  
Date : April 16, 2021


**Bluefin Solutions Sdn Bhd**  
**Statement of profit and loss for the year ended March 31, 2021**

	(Amount in Rs)	
	For the year ended March 31, 2021	For the year ended March 31, 2020
Revenue from operations	-	-
Other income	-	-
<b>Total income</b>	-	-
<b>Expenses</b>		
Employee benefits expense	-	-
Other expenses	-	-
<b>Total expenses</b>	-	-
Profit before tax	-	-
Tax expense:	-	-
<b>Profit for the year</b>	-	-
Other comprehensive income	-	-
A (i) Items that will not be reclassified to profit or loss	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
B (i) Items that will be reclassified to profit or loss	-	-
<b>Total other comprehensive income</b>	-	-
<b>Total comprehensive income for the year</b>	-	-

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**Paneesh Narayan Rao**  
 Director

  
**Sonal Basu**  
 Director

Place: Bengaluru Date :  
 April 16, 2021

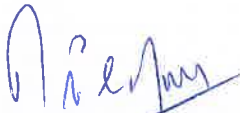
**Bluefin Solutions Sdn Bhd**


**Statement of cash flows for the year ended March 31, 2021**

	(Amount in Rs)	
	For the year ended March 31, 2021	For the year ended March 31, 2020
<b>Cash flow from operating activities</b>		
Profit for the year	-	-
Changes in operating assets and liabilities	-	-
<b>Net cash provided by operating activities before taxes</b>	-	-
Income tax refund / (paid)	-	-
<b>Net cash (used in)/ provided by operating activities</b>	-	-
<b>Cash flow from investing activities</b>		
<b>Net cash (used in)/ provided by investing activities</b>	-	-
<b>Cash flow from financing activities</b>		
<b>Net cash (used in)/ provided by financing activities</b>	-	-
Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
<b>Net decrease in cash and cash equivalents</b>	-	-
Cash and cash equivalents at the beginning of the year	-	-
<b>Cash and cash equivalents at the end of the year</b>	-	-

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For and on behalf of the Board of Directors of  
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**Paneesh Narayan Rao**  
Director

  
**Sonal Basu**  
Director

Place: Bengaluru  
Date : April 16, 2021

**Bluefin Solutions Sdn Bhd**  
**Statement of changes in equity for the year ended March 31, 2021**

<b>(a) Equity share capital</b>	<b>(Amount in Rs)</b>
<b>Balance as at April 1, 2019</b>	<b>1,685,750</b>
Add: Shares issued on exercise of stock options and restricted shares	-
Add: Bonus shares issued	-
<b>Balance as at March 31, 2020</b>	<b>1,685,750</b>
<b>Balance as at April 1, 2020</b>	<b>1,685,750</b>
Add: Shares issued on exercise of stock options and restricted shares	-
Add: Bonus shares issued	-
<b>Balance as at March 31, 2021</b>	<b>1,685,750</b>

**(b) Other equity**

Particulars	Total other equity
<b>Balance as at April 1, 2019</b>	-
Other comprehensive income (net of taxes)	-
<b>Balance as at March 31, 2020</b>	-

Particulars	Total other equity
<b>Balance as at April 1, 2020</b>	-
Other comprehensive income (net of taxes)	-
<b>Balance as at March 31, 2021</b>	-

See accompanying notes to the financial statements

For and on behalf of the Board of Directors of  
**Bluefin Solutions Sdn Bhd**

  
**Paneesh Narayan Rao**  
 Director

  
**Sonal Basu**  
 Director

Place: Bengaluru Date :  
 April 16, 2021

**Bluefin Solutions Sdn Bhd**

**Significant accounting policies and notes to the financial statements**

**For the year ended March 31, 2021**

**All amounts in Indian Rupees, except share and per share data, unless otherwise stated**

**1. Company overview**

Bluefin Solutions Sdn Bhd ('the Company') became a wholly owned subsidiary of Mindtree Limited ('Parent') with effect from September 1, 2017. The Company is headquartered in Malaysia and is into the business of Information Technology services.

**2. Significant accounting policies**

**2.1 Basis of preparation and presentation**

**(a) Basis of preparation**

These financial statements with limited information have been prepared solely for consideration in the consolidated financial statements of the Parent. These financial statements have been prepared in accordance with the Parent's accounting policies which are in agreement with the recognition and measurement principles laid down under the Companies (Indian Accounting Standards) Rules, 2015, as amended.

**(b) Basis of measurement**

The financial statements have been prepared on a historical cost convention and on an accrual basis, except for the following material items that have been measured at fair value as required by relevant Ind AS:

- i. Derivative financial instruments;
- ii. Certain financial assets and liabilities measured at fair value;
- iii. Share based payment transactions and
- iv. Defined benefit and other long-term employee benefits.


3. The business and the net assets of the Company were transferred to Mindtree Limited against the cancellation and extinguishment of the Company's equity in accordance with the scheme approved by the Reserve Bank of India. Consequent to the scheme and transfer of net assets, the share capital of the Company and the related intercompany receivable from Mindtree Limited stood at Rs 1,685,750 post extinguishment of equity.

**4. Equity share capital**

The issued and paid-up capital of Bluefin Solutions Sdn Bhd comprises of 1 share of MYR 100,000 as at March 31, 2021 and March 31, 2020.

5. There is no contingent liability as at March 31, 2021 and March 31, 2020.

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Director

  
**Sonal Basu**  
Director

Place: Bengaluru  
Date : April 16, 2021