

**GMR Sports SA Pty Limited**  
**The Business Center, Design Quarter, William Nicol, CRN Leslie Avenue,**  
**Fourways, Gauteng, 2191**  
*(Prepared as per the principles of Indian GAAP)*

**Balance Sheet as at 31 March 2018**

<b>Particulars</b>	<b>Notes</b>	<b>Amount in INR</b>
		<b>31 Mar 18</b>
<b>Equity and liabilities</b>		
<b>Shareholders' funds</b>		
Share capital	3	54,827
Reserves and surplus	4	-2,737,528
<b>Sub Total</b>		<b>-2,682,700</b>
<b>Current liabilities</b>		
Trade Payables	5	2,737,528
<b>Sub Total</b>		<b>2,737,528</b>
<b>TOTAL</b>		<b>54,827</b>
<b>Assets</b>		
<b>Current assets</b>		
Other current assets	6	54,827
<b>Sub Total</b>		<b>54,827</b>
<b>TOTAL</b>		<b>54,827</b>

For GMR Sports SA Pty Limited



Director/Authorised Signatory

Place : Singapore

Date: 25th September'2018

**GMR Sports SA Pty Limited**  
**The Business Center, Design Quarter, William Nicol, CRN Leslie Avenue,**  
**Fourways, Gauteng, 2191**  
*(Prepared as per the principles of Indian GAAP)*

**Statement of Profit and Loss for the Year Ended 31 March 2018**

Particulars	Notes	Amount in INR
		31 Mar 18
<b>Continuing operations</b>		
<i>Income</i>		
Other income		-
<b>Total revenue</b>		-
<i>Expenses</i>		
Other expenses	7	2,482,802
<b>Total Expenditure</b>		<b>2,482,802</b>
<b>Earnings before interest, tax, depreciation and amortization</b>		<b>-2,482,802</b>
Finance costs		-
<b>Exceptional Item</b>		
Write back off receivable reviously written off		
<b>Profit / (Loss) before tax</b>		<b>-2,482,802</b>
Tax expenses		
<b>Profit/(loss) for the year from continuing operations (A)</b>		<b>-2,482,802</b>
<b>Discontinuing operations</b>		
Profit/(loss) before tax from discontinuing operations		
Tax expense of discontinuing operations		
<b>Profit/(loss) from discontinuing operations (B)</b>		<b>-</b>
<b>Profit/(loss) for the year (A+B)</b>		<b>-2,482,802</b>

For GMR Sports SA Pty Limited



Director/Authorised Signatory

Place : Singapore

Date: 25th September'2018

**GMR Sports SA Pty Limited**  
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**Fourways, Gauteng, 2191**

**Notes to Financial Statements as on 31st March'2018**

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Share capital	31 Mar 18	31 Mar 18
Particulars	RAND	INR
<b>Issued, subscribed and fully paid-up shares (No. )</b>		
(i) 100 equity shares of \$1 each fully paid up	10,000	54,827
<b>Total issued, subscribed and fully paid-up share capital</b>	<b>10,000</b>	<b>54,827</b>

**(c) Shares held by holding/ ultimate holding company and/ or their subsidi:** Details to be filled up  
 Out of equity shares issued by the company, shares held by its holding company, ultimate holding company and their subsidiaries/ associates are as below:

Particulars	31 Mar 18
GMR Holdings ( Mauritius) Ltd immediate holding company	INR
10000 ordinary shares of RAND 1 each- at nominal value.	10,000

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**Reserves and surplus**

Particulars	31 Mar 18	31 Mar 18
Exchange Fuctuation Reserve	RAND	INR
Surplus/ (deficit) in the statement of profit and loss		-254,725
Balance as per last financial statements	0	0
Profit for the year	-499,301	-2,482,802
Less: Appropriations		
<b>Net surplus in the statement of profit and loss</b>		<b>-2,482,802</b>
<b>Total reserves and surplus</b>		<b>-2,737,528</b>

**5 Trade payables**

Particulars	31 Mar 18	
	RAND	Rs
Trade & Other payables	499,301	2,737,528
<b>Total</b>	<b>499,301</b>	<b>2,737,528</b>

**6 Other assets**

Particulars	Current	
	31 Mar 18	31 Mar 18
	RAND	INR
Other Receivable	10,000	54,827
<b>Total</b>	<b>10,000.00</b>	<b>54,827</b>

**7 Other expenses**

Particulars	Current	
	31 Mar 18	31 Mar 18
	RAND	INR
Other Operating Expenses	499,301	2,482,802
<b>Total</b>	<b>499,301</b>	<b>2,482,802</b>

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**Fourways, Gauteng, 2191**

**Notes to Financial Statements for the year ended 31st March'2018**

8	Contingent Laibilities	Nil ( March 31, 2017: Nil)
9	Capital Commitments	Nil ( March 31, 2017: Nil)
10	Deffered Tax	Nil ( March 31, 2017: Nil)
11	Leases	Nil ( March 31, 2017: Nil)

**For GMR Sports SA Pty Limited**



**Authorised Signatory**

**Place : Singapore**

**Date: 20th September'2018**

**GMR Sports SA Pty Limited**

Balance Sheet Related Parties transactions for the period ended 31st March 2018

Receivables / Reimbursements / Sundry Debtors / Deposits Paid / Interest Receivable			Figs. In INR	
Counter Party Group Company	Main Head	Sub Head	March 31, 2018 Amount in RAND	March 31, 2018 Amount in Rs
<b>Nil</b>				
<b>GRAND TOTAL</b>			-	-
Payables / Sundry Creditors / Deposits Paid / Interest Receivable				
Counter Party Group Company	Main Head	Sub Head	March 31, 2018 Amount in RAND	March 31, 2018 Amount in Rs
<b>Nil</b>				
<b>GRAND TOTAL</b>			-	-
Share Capital				
Counter Party Group Company	Main Head	Sub Head	March 31, 2018 Amount in RAND	March 31, 2018 Amount in Rs
GMR Holding (Mauritius) Ltd	Share Capital	Equity	10,000	54,827
<b>GRAND TOTAL</b>			10,000	54,827



**GMR Sports SA Pty Limited**  
Profit & Loss account Related Parties transactions for the period ended 31st March 2018

A)

Income			March 31, 2018	March 31, 2018
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in Rs
<b>Nil</b>				
<b>GRAND TOTAL</b>				-

B)

Expenses			March 31, 2018	March 31, 2018
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in Rs
<b>Nil</b>				
<b>GRAND TOTAL</b>				-