

Interzone capital limited

Regd Office: Geneva Place, Waterfront Drive, Road Town, Tortola, British Vargin Islands

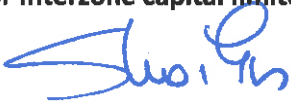
Balance Sheet as at 31 March 2018

(Prepared as per the principles of Indian GAAP)

Amount in INR

Particulars	Notes	31-Mar-18	31-Mar-17
Equity and liabilities			
Shareholders' funds			
Share capital	3	784.080	787.200
Reserves and surplus	4	5.139.457.462	5.046.910.941
Sub Total		5.140.241.542	5.047.698.141
Current liabilities			
Trade Payables	5	365.904	91.139.523
Sub Total		365.904	91.139.523
TOTAL		5.140.607.446	5.138.837.664
Assets			
Non-current assets			
Long-term loans and advances	6	5.140.607.446	5.138.736.115
Sub Total		5.140.607.446	5.138.736.115
Current assets			
Other current assets	7	-	44.870
Cash and bank balances	8	-	56.678
Sub Total		-	101.549
TOTAL		5.140.607.446	5.138.837.664

For Interzone capital limited



Director

Place: Cyprus

Date : September 25, 2018

Interzone Capital Limited

Regd Office: Geneva Place, Waterfront Drive, Road Town, Tortola, British Vargin Islands


Profit & Loss Account for the year ended March 31, 2018

(Prepared as per the principles of Indian GAAP)

Amount in INR

Particulars	Notes	31-Mar-18	31-Mar-17
Continuing operations			
<i>Income</i>			
Other income	9	113.419.479	97.733.207
Total revenue		113.419.479	97.733.207
<i>Expenses</i>			
Other expenses	10	1.032.162	1.024.363
Total Expenditure		1.032.162	1.024.363
Earnings before interest, tax, depreciation and amortization		112.387.317	96.708.844
Finance costs	11	10.047	141.509
Exceptional Item			
Write back off receivable reoviously written off		-	-
Profit / (Loss) before tax		112.377.270	96.567.335
Tax expenses		-	-
Profit/(loss) for the year from continuing operations (A)		112.377.270	96.567.335
Discontinuing operations			
Profit/(loss) before tax from discontinuing operations			
Tax expense of discontinuing operations			
Profit/(loss) from discontinuing operations (B)		-	-
Profit/(loss) for the year (A+B)		112.377.270	96.567.335

For Interzone capital limited



Director

Place: Cyprus

Date : September 25, 2018

3 Share capital

Particulars	31-Mar-18	31-Mar-18	31-Mar-17
	USD	INR	
Authorized shares (No.)			
Issued, subscribed and fully paid-up shares (No.)			
(i) 12000 equity shares of \$1 each fully paid up	12.000	784.080	787.200
Total issued, subscribed and fully paid-up share capital	12.000	784.080	787.200

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	31-Mar-18		31-Mar-17	
	No.	INR	No.	
At the beginning of the period	12.000	801.240	10.000	630.000
Outstanding at the end of the period	12.000	784.080	12.000	801.240
Issued/(Redeemed) during the period & Exchange Fluctuation	-	17.160	2.000	171.240

(b) Details of shareholders holding more than 5% shares in the company

Particulars	31-Mar-18		31-Mar-17	
	No.	% holding in	No.	% holding in
Equity shares of USD 1 each fully paid				
CROSSRIDGE INVESTMENTS LIMITED	12.000	100.00%	12.000	100.00%

4 Reserves and surplus

Particulars	31-Mar-18		31-Mar-17	
	USD	INR	INR	
Securities Premium	73.587.069	4.808.179.088	4.827.311.726	
Exchange Fluctuation Reserve		1.141.039	1.839.150	
Surplus/ (deficit) in the statement of profit and loss				
Balance as per last financial statements	3.347.549	217.760.064	121.192.728	
Profit for the year	1.722.521	112.377.270	96.567.336	
Less: Appropriations				
Net surplus in the statement of profit and loss		330.137.334	217.760.064	
Total reserves and surplus		5.139.457.462	5.046.910.941	

Interzone capital limited
Notes to Financial Statements for the year ended 31st March 2018

5 Trade Payable & Other current liabilities

Particulars	31-Mar-18	31-Mar-18	31-Mar-17
	USD	INR	INR
Trade payable (including acceptances)	-	-	90,987,200
Other Payable	5,600	365,904	152,323
Total	5,600	365,904	91,139,523

6 Loans and advances

Particulars	Non-current		Current	
	31-Mar-18	31-Mar-18	31-Mar-18	31-Mar-17
	USD	INR	USD	INR
Loan and advances to related parties				
Loan to Related Party - GMR Holdings (Mauritius Limited)	65,057,888	4,250,882,402		5,138,736,115
Loan to Related Party - Crossridge	13,616,851	889,725,044		-
Total	78,674,739	5,140,607,446	-	5,138,736,115

Interzone capital limited
Notes to Financial Statements for the year ended 31st March 2018

7 Other assets

Particulars	Non-current			Current	
	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-18	31-Mar-17
	USD	INR	INR	USD	INR
Prepaid Expenses				-	44.870
Interest Receivable				-	
Total	-	-	-	-	44.870

8 Cash and bank balances

Particulars	Non-current			Current	
	31-Mar-18	31-Mar-18	31-Mar-17	31-Mar-18	31-Mar-17
	USD	INR	INR	USD	INR
Cash and cash equivalents					
Balances with banks:					
– On current accounts					
– Deposits with less than three months maturity**	-	-	-	-	56.678
Total	-	-	-	-	56.678

Interzone capital limited
Notes to Financial Statements for the year ended 31st March 2018

9 Other income

Particulars	31-Mar-18		31-Mar-17	
	USD	INR	INR	INR
Consultancy Fees	-	-	-	-
Interest income	1,738,496	113,419,479	97,733,207	
Exchange Gain	-	-	-	-
Total	1,738,496	113,419,479	97,733,207	

10 Other expenses

Particulars	31-Mar-18		31-Mar-17	
	USD	INR	INR	INR
Adm. Exp.	13,667	891,635	898,667	
Exchange difference (net)	420	27,401	-	
Rates & Taxes	370	24,139	51,921	
Printing & Stationery	131	8,546	14,796	
Professional & consultancy Expenses	-	-	-	
Director Fee	924	60,282	48,052	
Miscellaneous Expenses	309	20,159	10,927	
Total	15,821	1,032,162	1,024,363	

11 Finance costs

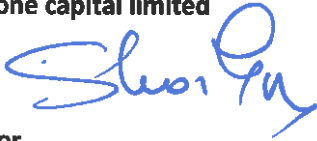
Particulars	31-Mar-18		31-Mar-17	
	USD	INR	INR	INR
Interest	-	-	-	-
Bank charges	154	10,047	141,509	
Total	154	10,047	141,509	

Interzone capital limited

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

12	Contingent Laibilities	Nil (March'2017 : Nil)
13	Capital Commitments	Nil (March'2017 : Nil)
14	Deffered Tax	Nil (March'2017 : Nil)
15	Leases	Nil (March'2017 : Nil)

Interzone capital limited



Director

Place: Cyprus

Date : September 25, 2018

Interzone Capital Ltd
 Profit & Loss account Related Party Transaction 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 USD
GWR Holdings (Mauritius) Ltd	Interest Income	Finance Cost/Income		1,738,496
GRAND TOTAL				1,738,496
				113,419,479
				113,419,479

B)

Expenses			March 31, 2018	March 31, 2018
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in USD
GRAND TOTAL				-

Interzone Capital Ltd
Balance Sheet Related Party Transaction for the period ended 31st March 2018

A) Receivables / Reimbursements / Sundry Debtors / Deposits Paid / Interest Receivable				Figs. In INR	
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	March 31, 2018	
				Amount in USD	Amount in Rs
GRAND TOTAL				-	-
B) Payables / Sundry Creditors / Deposits Paid / Interest Payable					
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	March 31, 2018	
				Amount in USD	Amount in Rs
GRAND TOTAL				-	-
C) Loan given to Group Companies / Share Application Money / Other Advances					
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	March 31, 2018	
				Amount in USD	Amount in Rs
GMR Holdings (Mauritius) Ltd	Loans			65,057,888	4,250,882,402
Crossridge Investments Ltd	Loans			13,616,851	889,725,044
GRAND TOTAL				78,674,739	5,140,607,446

D) Loan taken from Group Companies / Share Application Money Refundable / Other Loans

Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
GRAND TOTAL				-	-

E) Share Capital

Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
Crossridge Investments Ltd		Share Capital	Equity	12.000	784.080
Crossridge Investments Ltd		Share Premium	Share Premium	73.587.069	4.808.179.088
GRAND TOTAL				73.599.069	4.808.963.168

F) Investment in Group Companies & Share application Money

Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	March 31, 2018 Amount in USD	March 31, 2018 Amount in Rs
GRAND TOTAL				-	-