

Ellan Vannin International Holdings Ltd
Balance sheet as at March 31, 2019

				Amount in INR	
	Notes	March 31 2019	March 31 2018		
Equity and liabilities					
Shareholders' funds					
Share capital	1	6,534,000	6,534,000		
Reserves and surplus	2	88,134,695	83,292,691		
		94,668,695	89,826,691		
Current liabilities					
Other current liabilities	3	1,215,171	1,298,041		
		1,215,171	1,298,041		
Total		95,883,866	91,124,732		
Assets					
Non-current assets					
Non-current investments	4	-	-		
Long-term loans and advances	5	-	-		
Other non-current assets	6.2	-	-		
		-	-		
Current assets					
Short-term loans and advances	5	94,982,880	90,169,200		
Trade receivables	6.1	-	-		
Other current assets	6.2	698,966	165,637		
Cash and bank balances	7	202,020	789,895		
		95,883,866	91,124,732		
Total		95,883,866	91,124,732		

For Ellan Vannin International Holdings Ltd

Director/Authorised Signatory

Place: Singapore

Date : September 24, 2019

Ellan Vannin International Holdings Ltd

Statement of profit and loss for the period ended March 31, 2019

Amount in INR

	Notes	March 31 2019	March 31 2018
Income			
Revenue from operations (gross)	8	-	-
Revenue from operations (net)		-	-
Other income	9	-	1,129,761
Total		-	1,129,761
Expenses			
Other expenses	10	546,350	2,082,135
Total		546,350	2,082,135
Earnings before interest, tax, depreciation and amortization (EBITDA) [(i) - (ii)]		(546,350)	(952,374)
Finance costs	11	11,022	23,617
Profit before tax		(557,373)	(975,990)
Total tax expense		-	-
Profit for the year from continuing operations		(557,373)	(975,990)

For Ellan Vannin International Holdings Ltd

Director/Authorised Signatory

Place: Singapore

Date : September 24, 2019

	March 31 2019	March 31 2018
1 Share capital		
Subscribed and paid-up shares		
1,00,000(March 31, 2016:1,00,000) equity shares of USD 1 each fully paid up	6,534,000	6,534,000
Total issued, subscribed and fully paid-up share capital	6,534,000	6,534,000

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

	March 31 2019		March 31 2018	
	No of Shares	Amount	No of Shares	Amount
Equity Shares				
At the beginning of the period	100,000	6,534,000	100,000	6,560,000
Change due to fluctuation in foreign exchange rate		-	-	26,000
Outstanding at the end of the period	100,000	6,534,000	100,000	6,534,000

b) Terms/ rights attached to equity shares

The Company has only class equity shares having a par value of USD 1 per share.

Each holder of equity shares is entitled to one vote per share. The Company declares and pay dividend in USD. The dividend proposed by the Board of director is subject to the approval of the shareholder in ensuing Annual General meeting. In event of liquidation of the Company, the holders of equity shares would be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

Name of Shareholders	March 31 2019		March 31 2018	
	In number	% holding	In number	% holding
Equity Shares of USD 1 each fully paid				
GMR Holdings (Mauritius) Limited	100,000	100%	100,000	100%
Total	100,000	100%	100,000	100%

Note 1: As per records of the Company, including its register of shareholders/ members and other declaration received from shareholders regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of shares.

	Amount in INR	
	March 31 2019	March 31 2018
2 Reserves and surplus		
Balance as per last financial statements	- 70,843,476 -	69,867,485
Profit for the year	(557,373)	(975,990)
Net surplus in the statement of profit and loss	(71,400,848)	(70,843,476)
Exchange Fluctuation Reserve	159,535,543	154,136,167
Total reserves and surplus	88,134,695	83,292,692

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Ellan Vannin International Holdings Ltd
Notes to the financial statements

	March 31 2019	March 31 2018
8 Revenue from operations		
Income from Services	-	-
Revenue from operations	-	-
9 Other income		
Interest income	-	1,129,761
Interest on Bank Deposits	-	-
Dividend Income	-	-
	-	1,129,761
10 Other expenses		
Professional fees	484,248.05	3,378,780
Consultancy fee	-	-
Payment to auditor	59,279.22	469,337
Provision for doubtful Debts	-	-
Exchange difference (net)	2,822.82	26,422
Profit/Loss on sale of Investment in subsidry	-	1,792,404
Write off of Dividend due	-	-
	546,350	2,082,135
11 Finance costs		
Bank charges	11,022	23,617
	11,022	23,617

Ellan Vannin International Holdings Ltd
Notes to Financial Statements for the year ended 31st March'2019

- 12 Contingent Nil (March 31, 2018: Nil)
- 13 Capital Cor Nil (March 31, 2018: Nil)
- 14 Deffered T: Nil (March 31, 2018: Nil)
- 15 Leases:- Nil (March 31, 2018: Nil)

For Ellan Vannin International Holdings Ltd

Director/Authorised Signatory

Place: Singapore
Date : September 24, 2019

Ellan Vannin International Holdings Ltd

For the period ended: Mar 31, 2019

For Balance sheet, report only if transaction is outstanding as on the period ended

A) Receivables - Sy. Debtors / Interest accrued but not due / Deposits Paid				Figs. in USD	Figs. In INR
				March 31 2019	March 31 2019
Counter Party Group Company	Nature of Transaction	Where it is shown in Financial Statements (Should be the description of the line item in Sch VI financials)	Current / Non-current/Classification as per Revised Sch VI	Amount (Similar nature and similar line under schedules should be clubbed)	Amount (Similar nature and similar line under schedules should be clubbed)
-Nil-					
GRAND TOTAL				-	-
B) Investment					
				March 31 2019	March 31 2019
Counter Party Group Company	Nature of Transaction	Where it is shown in Financial Statements (Should be the description of the line item in Sch VI financials)	Current / Non-current/Classification as per Revised Sch VI	Amount (Similar nature and similar line under schedules should be clubbed)	Amount (Similar nature and similar line under schedules should be clubbed)
Nil					
GRAND TOTAL				-	-
C) Payables - Sy. Creditors / Interest accrued but not due / Deposits Received					
				March 31 2019	March 31 2019
Counter Party Group Company	Nature of Transaction	Where it is shown in Financial Statements (Should be the description of the line item in Sch VI financials)	Current / Non-current/Classification as per Revised Sch VI	Amount (Similar nature and similar line under schedules should be clubbed)	Amount (Similar nature and similar line under schedules should be clubbed)
-Nil-					
GRAND TOTAL				-	-
D) Loans and advances					
				March 31 2019	March 31 2019
Counter Party Group Company	Nature of Transaction	Where it is shown in Financial Statements (Should be the description of the line item in Sch VI financials)	Current / Non-current/Classification as per Revised Sch VI	Amount (Similar nature and similar line under schedules should be clubbed)	Amount (Similar nature and similar line under schedules should be clubbed)
GMR Infrastructure Mauritius Limited	Loans and advances	Loan and advances to related parties	Short-term loans and advances	1,371,000	94,982,880
GRAND TOTAL				1,371,000	94,982,880
E) Share Capital & Share application Money					
				March 31 2019	March 31 2019
Counter Party Group Company	Nature of Transaction	Where it is shown in Financial Statements (Should be the description of the line item in Sch VI financials)	Current / Non-current/Classification as per Revised Sch VI	Amount (Similar nature and similar line under schedules should be clubbed)	Amount (Similar nature and similar line under schedules should be clubbed)
GMR Holding (Mauritius) Limited	Share capital	Share capital	Not Applicable	100,000	6,534,000
GRAND TOTAL				100,000	6,534,000

Ellan Vannin International Holdings Ltd

For the period ended: Mar 31, 2019

Only those items which are included in P&L Account are only to be reported

A) Income

Counter Party Group Company	Nature of Transaction	Where it is shown in Financial Statements (Should be the description of the line item in Sch VI financials)	Figs. in USD	Figs. In INR
			March 31 2019	March 31 2019
			Amount (Similar nature and similar line under schedules should be clubbed)	Amount (Similar nature and similar line under schedules should be clubbed)
Nil-				
GRAND TOTAL			-	-

B) Expenditure

Counter Party Group Company	Nature of Transaction	Where it is shown in Financial Statements (Should be the description of the line item in Sch VI financials)	March 31 2019	March 31 2019
			Amount (Similar nature and similar line under schedules should be clubbed)	Amount (Similar nature and similar line under schedules should be clubbed)
Nil-				