

GMR HOLDINGS (OVERSEAS) SINGAPORE PTE LTD
33A, Chander Road, Singapore-219539
(Prepared as per the principles of Indian GAAP)

Balance Sheet as at 31 March 2019

Amount in INR

Particulars	Notes	31-Mar-19	31-Mar-18
Equity and liabilities			
Shareholders' funds			
Share capital	3	6,534	6,534
Reserves and surplus	4	94,540,783	17,932,955
Sub Total		94,547,317	17,939,489
Current liabilities			
Trade Payables	5	33,912,560	20,807,262
Sub Total		33,912,560	20,807,262
TOTAL		128,459,877	38,746,751
Assets			
Non-current investments	6	122,376,816	36,237,695
Sub Total		122,376,816	36,237,695
Current assets			
Other current assets	7	5,511,501	2,509,056
Cash and cash equivalents	8	571,560	
Sub Total		6,083,061	2,509,056
TOTAL		128,459,877	38,746,751

For GMR Holdings (Overseas) Singapore PTE Ltd

Director/Authorised Signatory

Place : Singapore

Date: 24th September'2019

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD
33A, Chander Road, Singapore-219539

Statement of Profit and Loss for the Year Ended 31 March 2019

Amount in INR

Particulars	Notes	31-Mar-19	31-Mar-18
Continuing operations			
<i>Income</i>			
Other income	9	72,912,432	20,186,365
Total revenue		72,912,432	20,186,365
<i>Expenses</i>			
Other expenses	10	487,273	762,329
Total Expenditure		487,273	762,329
Earnings before interest, tax, depreciation and amortization		72,425,160	19,424,036
Finance costs			-
Exceptional Item			
Write back off receivable reviously written off			
Profit / (Loss) before tax		72,425,160	19,424,036
Tax expenses			
Profit/(loss) for the year from continuing operations (A)		72,425,160	19,424,036
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)		72,425,160	19,424,036

For GMR Holdings (Overseas) Singapore PTE Ltd

Director/Authorised Signatory

Place : Singapore

Date: 24th September'2019

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD
33A, Chander Road, Singapore-219539

Notes to Financial Statements as on 31st March'2018

3 Share capital

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Issued, subscribed and fully paid-up shares (No.)			
(i) 100 equity shares of \$1 each fully paid up	100	6,534	6,534
Total issued, subscribed and fully paid-up share capital	100	6,534	6,534

(c) Shares held by holding/ ultimate holding company and/ or their subsidia 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-19	31-Mar-18
GMR Holdings (Mauritius) Ltd immediate holding company	INR	INR
100 ordinary shares of USD 1 each- at nomimal value.	100	100

4 Reserves and surplus

Particulars	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-18
	USD	INR	USD	INR
Foreign Exchange Reserve	49,341	3,316,168	(12,562)	(820,801)
Exchange Fuctuation Reserve		102578		56,880
Surplus/ (deficit) in the statement of profit and loss				
Balance as per last financial statements	287,018	18,696,877	(10,714)	(727,159)
Profit for the year	1,077,595	72,425,160	297,732	19,424,036
<i>Less: Appropriations</i>				
Net surplus in the statement of profit and loss	1,364,613	91,122,036	287,018	18,696,877
Total reserves and surplus	1,413,954	94,540,783	274,456	17,932,955

5 Other current liabilities

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Other Payable	4,500	311,760	20,807,262
Advnace from related party	485,000	33,600,800	-
Total	489,500	33,912,560	20,807,262

6 Non-current investments

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Non-trade investments (valued at cost unless stated otherwise)			
Unquoted equity instruments			
Investment in Globemerchants, Inc.	1,352,537	93,703,763	29,834,375
Megawide GMR Construction JV	413,872	28,673,052	6,403,320
Total	1,766,409	122,376,816	36,237,695

7 Other assets

Particulars	Current		
	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Other Receivable	79,554	5,511,501	2,509,056
Total	79,554.00	5,511,501	2,509,056

8 Cash and cash equivalents

Particulars	Current		
	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Cash and cash equivalents	8,250	571,560	
Total	8,250.00	571,560	-

9 Other income

Particulars	Current		
	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Share of Results of Associated Company	1,084,845	72,912,432	20,186,365
Total	1,084,845	72,912,432	20,186,365

10 Other expenses

Particulars	Current		
	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Other Operating Expenses	7,250	487,273	762,329
Total	7,250	487,273	762,329

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Notes to Financial Statements for the year ended 31st March'2019

11	Contingent Laibilities	Nil (March 31, 2018: Nil)
12	Capital Commitments	Nil (March 31, 2018: Nil)
13	Deffered Tax	Nil (March 31, 2018: Nil)
14	Leases	Nil (March 31, 2018: Nil)

For GMR Holdings (Overseas) Singapore PTE Ltd

Authorised Signatory

Place : Delhi

Date: 24th September'2019

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD
 Balance Sheet Related Parties transactions for the period ended 31st March'2019

A) **Receivables / Reimbursements /Sundry Debtors / Deposits Paid / Interest Receivable**

Figs. In INR

			March 31, 2019	March 31, 2019
Counter Party Group Company	Main Head	Sub Head	Amount in USD	Amount in Rs
GRAND TOTAL			-	-

B) **Payables / Sundry Creditors / Deposits Paid / Interest Receivable**

			March 31, 2019	March 31, 2019
Counter Party Group Company	Main Head	Sub Head	Amount in USD	Amount in Rs
GMR Holding (Mauritius) Ltd	Trade Payables	CL - Dues to other than MSME	485,000	33,600,800
GRAND TOTAL			485,000	33,600,800

C) **Loan given to Group Companies / Share Application Money / Other Advances**

			March 31, 2019	March 31, 2019
Counter Party Group Company	Main Head	Sub Head	Amount in USD	Amount in Rs
GRAND TOTAL			-	-

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

			March 31, 2019	March 31, 2019
Counter Party Group Company	Main Head	Sub Head	Amount in USD	Amount in Rs
GRAND TOTAL			-	-

E) Share Capital

			March 31, 2019	March 31, 2019
Counter Party Group Company	Main Head	Sub Head	Amount in USD	Amount in Rs
GMR Holding (Mauritius) Ltd	Share Capital	Equity	100	6,534
GRAND TOTAL			100	6,534

F) Investment in Group Companies & Share application Money

			March 31, 2019	March 31, 2019
Counter Party Group Company	Main Head	Sub Head	Amount in USD	Amount in Rs
Globemercants INC	Investments	Equity	1,352,537	93,703,763
Megawide GMR Construction JV	Investments	Equity	98,000	6,789,440
GRAND TOTAL			1,450,537	100,493,203

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD
Profit & Loss account Related Parties transactions for the period ended 31st March'2019

A) Income

				March 31, 2019	March 31, 2019
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in USD	Amount in Rs
Nil					
GRAND TOTAL				-	-

B) Expenses

				March 31, 2019	March 31, 2019
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in USD	Amount in Rs
Nil					
GRAND TOTAL				-	-