

**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 2019**

Amount in INR

Particulars	Notes	31-Mar-19	31-Mar-18
<b>Equity and liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	3	54,827	54,827
Reserves and surplus	4	(4,181,360)	(2,737,528)
Share Application Money Received		834,118	-
<b>Sub Total</b>		<b>(3,292,415)</b>	<b>(2,682,700)</b>
<b>Non Current Liability</b>			
Other Financial Liability		2,775,642	-
<b>Sub Total</b>		<b>2,775,642</b>	<b>-</b>
<b>Current liabilities</b>			
Trade Payables	5	516,773	2,737,528
<b>Sub Total</b>		<b>516,773</b>	<b>2,737,528</b>
<b>TOTAL</b>		<b>-</b>	<b>54,827</b>
<b>Assets</b>			
<b>Current assets</b>			
Other current assets	6	-	54,827
<b>Sub Total</b>		<b>-</b>	<b>54,827</b>
<b>TOTAL</b>		<b>-</b>	<b>54,827</b>

For GMR Sports SA Pty Limited

Director/Authorised Signatory

Place : Singapore

Date: 24th September'2019

**GMR Sports SA Pty Limited**  
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*(Prepared as per the principles of Indian GAAP)*

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

<b>Particulars</b>	<b>Notes</b>	<b>Amount in INR</b>	
		<b>31-Mar-19</b>	<b>31-Mar-18</b>
<b>Continuing operations</b>			
<i>Income</i>			
Other income		-	-
<b>Total revenue</b>		-	-
<i>Expenses</i>			
Other expenses	7	1,921,778	2,482,802
<b>Total Expenditure</b>		<b>1,921,778</b>	<b>2,482,802</b>
<b>Earnings before interest, tax, depreciation and amortization</b>		<b>(1,921,778)</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>(1,921,778)</b>	<b>(2,482,802)</b>
Tax expenses			
<b>Profit/(loss) for the year from continuing operations (A)</b>		<b>(1,921,778)</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>Profit/(loss) for the year (A+B)</b>		<b>(1,921,778)</b>	<b>(2,482,802)</b>

For GMR Sports SA Pty Limited

Director/Authorised Signatory

Place : Singapore

Date: 24th September'2019

**GMR Sports SA Pty Limited**  
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**Notes to Financial Statements as on 31st March'2018**

**3 Share capital**

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	RAND	INR	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	54,827
<b>Total issued, subscribed and fully paid-up share capital</b>	<b>10,000</b>	<b>54,827</b>	<b>54,827</b>

**(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
<b>GMR Holdings ( Mauritius) Ltd immediate holding company</b>	INR	INR
10000 ordinary shares of RAND 1 each- at nominal value.	10,000	10,000

**4 Reserves and surplus**

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	RAND	INR	INR
<b>Exchange Fuctuation Reserve</b>		223,220	(254,725)
<b>Surplus/ (deficit) in the statement of profit and loss</b>			
Balance as per last financial statements	(499,301)	(2,482,802)	
Profit for the year	(374,066)	(1,921,778)	(2,482,802)
<i>Less: Appropriations</i>			
<b>Net surplus in the statement of profit and loss</b>	<b>(873,367)</b>	<b>(4,404,580)</b>	<b>(2,482,802)</b>
<b>Total reserves and surplus</b>	<b>(873,367)</b>	<b>(4,181,360)</b>	<b>(2,737,528)</b>

5 Trade payables

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	RAND	Rs	Rs
Trade & Other payables	108,121	516,773	2,737,528
<b>Total</b>	<b>108,121</b>	<b>516,773</b>	<b>2,737,528</b>

6 Other assets

Particulars	Current		
	31-Mar-19	31-Mar-19	31-Mar-18
	RAND	INR	INR
Other Receivable			54,827
<b>Total</b>	<b>-</b>	<b>-</b>	<b>54,827</b>

7 Other expenses

Particulars	Current		
	31-Mar-19	31-Mar-19	31-Mar-18
	RAND	INR	INR
Other Operating Expenses	-	-	2,482,802
Administration Fee	351,731	1,807,031	-
Operational Expenses	22,335	114,747	-
<b>Total</b>	<b>374,066</b>	<b>1,921,778</b>	<b>2,482,802</b>

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

8	Contingent Laibilities	Nil ( March 31, 2018: Nil)
9	Capital Commitments	Nil ( March 31, 2018: Nil)
10	Deffered Tax	Nil ( March 31, 2018: Nil)
11	Leases	Nil ( March 31, 2018: 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'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 RAND	Amount in Rs
<b>Nil</b>				
<b>GRAND TOTAL</b>			-	-

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

			March 31, 2019	March 31, 2019
Counter Party Group Company	Main Head	Sub Head	Amount in RAND	Amount in Rs
GMR Holdings ( Mauritius) Ltd			580,729	2,775,642
<b>GRAND TOTAL</b>			580,729	2,775,642

C) Share Capital

			March 31, 2019	March 31, 2019
Counter Party Group Company	Main Head	Sub Head	Amount in RAND	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'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
<b>Nil</b>					
<b>GRAND TOTAL</b>				-	-

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
<b>Nil</b>					
<b>GRAND TOTAL</b>				-	-