

# Interzone capital limited

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

Balance Sheet as at 31 March 2019

(Prepared as per the principles of Indian GAAP)

Amount in INR

Particulars	Notes	31-Mar-19	31-Mar-18
<b>Equity and liabilities</b>			
<b>Shareholders' funds</b>			
Share capital	3	784,080	784,080
Reserves and surplus	4	5,586,430,799	5,139,457,462
<b>Sub Total</b>		<b>5,587,214,879</b>	<b>5,140,241,542</b>
<b>Current liabilities</b>			
Trade Payables	5	256,267	365,904
<b>Sub Total</b>		<b>256,267</b>	<b>365,904</b>
<b>TOTAL</b>		<b>5,587,471,145</b>	<b>5,140,607,446</b>
<b>Assets</b>			
<b>Non-current assets</b>			
Long-term loans and advances	6	5,587,432,831	5,140,607,446
<b>Sub Total</b>		<b>5,587,432,831</b>	<b>5,140,607,446</b>
<b>Current assets</b>			
Other current assets	7	38,314	-
<b>Sub Total</b>		<b>38,314</b>	<b>-</b>
<b>TOTAL</b>		<b>5,587,471,145</b>	<b>5,140,607,446</b>

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For Interzone capital limited

Director/Authorised Signatory

Place: Singapore

Date : September 24, 2019

# Interzone Capital Limited

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

Profit & Loss Account for the year ended March 31, 2019

(Prepared as per the principles of Indian GAAP)

Amount in INR

Particulars	Notes	31-Mar-19	31-Mar-18
<b>Continuing operations</b>			
<b>Income</b>			
Other income	8	133,759,527	113,419,479
<b>Total revenue</b>		<b>133,759,527</b>	<b>113,419,479</b>
<b>Expenses</b>			
Other expenses	9	836,494	1,032,162
<b>Total Expenditure</b>		<b>836,494</b>	<b>1,032,162</b>
<b>Earnings before interest, tax, depreciation and amortization</b>		<b>132,923,034</b>	<b>112,387,317</b>
Finance costs	10	-	10,047
<b>Exceptional Item</b>			
Write back off receivable reviously written off			-
<b>Profit / (Loss) before tax</b>		<b>132,923,034</b>	<b>112,377,270</b>
Tax expenses			-
<b>Profit/(loss) for the year from continuing operations (A)</b>		<b>132,923,034</b>	<b>112,377,270</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>-</b>
<b>Profit/(loss) for the year (A+B)</b>		<b>132,923,034</b>	<b>112,377,270</b>

For Interzone capital limited

Director/Authorised Signatory

Place: Singapore

Date : September 24, 2019

Interzone capital limited

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

3 Share capital

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	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	784,080
<b>Total issued, subscribed and fully paid-up share capital</b>	<b>12,000</b>	<b>784,080</b>	<b>784,080</b>

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

Equity Shares

Particulars	31-Mar-19		31-Mar-18	
	No.	INR	No.	₹
At the beginning of the period	12,000	784,080	12,000	801,240
Outstanding at the end of the period	12,000	784,080	12,000	784,080
Issued/(Redeemed) during the period & Exchange Fluctuation	-	-		17,160

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

Particulars	31-Mar-19		31-Mar-18	
	No.	% holding in	No.	% holding in
<b>Equity shares of USD 1 each fully paid</b>				
CROSSRIDGE INVESTMENTS LIMITED	12,000	100.00%	12,000	100.00%

4 Reserves and surplus

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
<b>Securities Premium</b>	73,587,069	5,098,112,140	4,808,179,088
<b>Exchange Fuctuation Reserve</b>		25,258,290	1,141,039
<b>Surplus/ (deficit) in the statement of profit and loss</b>			
Balance as per last financial statements	5,070,070	330,137,334	217,760,064
Profit for the year	1,977,727	132,923,034	112,377,270
<i>Less: Appropriations</i>			
<b>Net surplus in the statement of profit and loss</b>	<b>7,047,797</b>	<b>463,060,368</b>	<b>330,137,334</b>
<b>Total reserves and surplus</b>	<b>80,634,866</b>	<b>5,586,430,799</b>	<b>5,139,457,462</b>

Interzone capital limited

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

5 Trade Payable & Other current liabilities

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Other Payable	3,699	256,267	365,904
<b>Total</b>	<b>3,699</b>	<b>256,267</b>	<b>365,904</b>

6 Loans and advances

Particulars	Non-current		
	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
<b>Loan and advances to related parties</b>			
Loan to Related Party - GMR Holdings (Mauritius Limited)	57,827,899	4,006,316,843	4,250,882,402
Loan to Related Party - Crossridge	22,822,113	1,581,115,989	889,725,044
<b>Total</b>	<b>80,650,012</b>	<b>5,587,432,831</b>	<b>5,140,607,446</b>

7 Other assets

Particulars	Non-current			Current		
	31-Mar-19	31-Mar-19	31-Mar-18	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR	USD	INR	INR
Prepaid Expenses				553	38,314	
Interest Receivable				-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>553</b>	<b>38,314</b>	<b>-</b>

Interzone capital limited

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

7 Other income

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Interest income	1,990,012	133,748,688	113,419,479
Exchange Gain	161	10,839	-
<b>Total</b>	<b>1,990,173</b>	<b>133,759,527</b>	<b>113,419,479</b>

8 Other expenses

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Adm. Exp.	11,175	751,072	891,635
Exchange difference (net)	-	-	27,401
Rates & Taxes	337	22,618	24,139
Printing & Stationery	89	5,982	8,546
Director Fee	565	37,974	60,282
Miscellaneous Expenses	280	18,848	20,159
<b>Total</b>	<b>12,446</b>	<b>836,494</b>	<b>1,032,162</b>

9 Finance costs

Particulars	31-Mar-19	31-Mar-19	31-Mar-18
	USD	INR	INR
Bank charges	-	-	10,047
<b>Total</b>	<b>-</b>	<b>-</b>	<b>10,047</b>

**Interzone capital limited**

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

10	Contingent Laibilities	Nil ( March'2018 : Nil)
11	Capital Commitments	Nil ( March'2018 : Nil)
12	Deffered Tax	Nil ( March'2018 : Nil)
13	Leases	Nil ( March'2018 : Nil)

**Interzone capital limited**

**Director/Authorised Signatory**

Place: Singapore

Date : September 24, 2019

Interzone Capital Ltd  
Profit & Loss account Related Party Transaction 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
GMR Holdings (Mauritius) Ltd	Interest Income	Finance Cost/Income		1,990,012	133,748,688
<b>GRAND TOTAL</b>				<b>1,990,012</b>	<b>133,748,688</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>GRAND TOTAL</b>				-	-

**Interzone Capital Ltd**  
**Balance Sheet Related Party Transaction 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	Nature of Transaction	Main Head	Sub Head	Amount in USD	Amount in Rs
<b>GRAND TOTAL</b>				-	-

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

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

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

				March 31, 2019	March 31, 2019
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in USD	Amount in Rs
GMR Holdings (Mauritius) Ltd	Loans	Loans Receivable		57,827,899	4,006,316,843
Crossridge Investments Ltd	Loans - Interest Free loan	Loans Receivable		22,822,113	1,581,115,989
<b>GRAND TOTAL</b>				<b>80,650,012</b>	<b>5,587,432,831</b>



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

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

## E) Share Capital

				March 31, 2019	March 31, 2019
Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	Amount in USD	Amount in Rs
Crossridge Investments Ltd		Share Capital	Equity	12,000	784,080
Crossridge Investments Ltd		Share Premium	Share Premium	73,587,069	5,098,112,140
<b>GRAND TOTAL</b>				<b>73,599,069</b>	<b>5,098,896,220</b>

## F) Investment in Group Companies &amp; Share application Money

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