GMR Infrastructure (Global) Limited Management Accounts Year ended 31 December 2019 Registered Number: 2705V

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## Statement of Financial Position as at 31 December 2019

Investment in GMR Energy (Global) Limited Loan - GMR Infrastructure (Cyprus) Loan - GMR Infrastructure	With respect spin-fre	Note			31-De	c-2018
Current Assets	Assets					
Current Assets  Trade and other receivables 1 1,556 1,556  Current Liabilities  Creditors and accruals 2 123,511 125,817  Net Current Liabilities (121,955) (124,261)  Total assets less current liabilities 146,372,497 146,370,191  Creditors: Amounts falling due after more than one year  Loan – GMR Infrastructure (Cyprus) Limited - (70,000)  Net Assets \$ 146,372,497 \$ 146,300,191  Capital and Reserves  Share capital 3 136,932,247 9,440,250 9,367,944  Equity Shareholders Funds \$ 146,372,497 \$ 146,300,191						
Current Assets       Trade and other receivables       1 1,556       1,556         Current Liabilities       123,511       125,817         Net Current Liabilities       (121,955)       (124,261)         Total assets less current liabilities       146,372,497       146,370,191         Creditors: Amounts falling due after more than one year       Loan – GMR Infrastructure (Cyprus) Limited       – (70,000)         Net Assets       \$ 146,372,497       \$ 146,300,191         Capital and Reserves         Share capital Revenue reserves       4 9,440,250       136,932,247 9,367,944         Equity Shareholders Funds       \$ 146,372,497       \$ 146,300,191	Loan - GMR Energy (Global) Limited		42,606	146 404 452	42,606	146 404 452
Trade and other receivables       1       1,556       1,556         Current Liabilities       2 123,511 125,817         Net Current Liabilities       (121,955)       (124,261)         Total assets less current liabilities       146,372,497       146,370,191         Creditors: Amounts falling due after more than one year       Loan – GMR Infrastructure (Cyprus) Limited       –       (70,000)         Net Assets       \$ 146,372,497       \$ 146,300,191         Capital and Reserves         Share capital Revenue reserves       3       136,932,247       136,932,247       9,367,944         Equity Shareholders Funds       \$ 146,372,497       \$ 146,300,191				140,494,432		140,434,432
Current Liabilities         2         123,511         125,817           Net Current Liabilities         (121,955)         (124,261)           Total assets less current liabilities         146,372,497         146,370,191           Creditors: Amounts falling due after more than one year         -         (70,000)           Loan - GMR Infrastructure (Cyprus) Limited         -         (70,000)           Net Assets         \$ 146,372,497         \$ 146,300,191           Capital and Reserves         3         136,932,247         136,932,247           Revenue reserves         4         9,440,250         9,367,944           Equity Shareholders Funds         \$ 146,372,497         \$ 146,300,191	Current Assets					
Creditors and accruals         2         123,511         125,817           Net Current Liabilities         (121,955)         (124,261)           Total assets less current liabilities         146,372,497         146,370,191           Creditors: Amounts falling due after more than one year         Loan – GMR Infrastructure (Cyprus) Limited         –         (70,000)           Net Assets         \$ 146,372,497         \$ 146,300,191           Capital and Reserves         3         136,932,247         136,932,247           Revenue reserves         4         9,440,250         9,367,944           Equity Shareholders Funds         \$ 146,372,497         \$ 146,300,191	Trade and other receivables	1	1,556		1,556	
Net Current Liabilities         (121,955)         (124,261)           Total assets less current liabilities         146,372,497         146,370,191           Creditors: Amounts falling due after more than one year         Loan – GMR Infrastructure (Cyprus) Limited         –         (70,000)           Net Assets         \$ 146,372,497         \$ 146,300,191           Capital and Reserves         \$ 136,932,247         136,932,247           Share capital Revenue reserves         4         9,440,250         9,367,944           Equity Shareholders Funds         \$ 146,372,497         \$ 146,300,191	Current Liabilities					
Total assets less current liabilities 146,372,497 146,370,191  Creditors: Amounts falling due after more than one year  Loan - GMR Infrastructure (Cyprus) Limited - (70,000)  Net Assets \$ 146,372,497 \$ 146,300,191  Capital and Reserves  Share capital 3 136,932,247 136,932,247 Pevenue reserves 4 9,440,250 9,367,944  Equity Shareholders Funds \$ 146,372,497 \$ 146,300,191	Creditors and accruals	2	123,511	<del>3</del> .	125,817	
Creditors: Amounts falling due after more than one year         Loan – GMR Infrastructure (Cyprus) Limited       -       (70,000)         Net Assets       \$ 146,372,497       \$ 146,300,191         Capital and Reserves         Share capital Revenue reserves       3 136,932,247 9,440,250       136,932,247 9,367,944         Equity Shareholders Funds       \$ 146,372,497       \$ 146,300,191	Net Current Liabilities			(121,955)		(124,261)
than one year         Loan – GMR Infrastructure (Cyprus) Limited       -       (70,000)         Net Assets       \$ 146,372,497       \$ 146,300,191         Capital and Reserves       -       136,932,247       136,932,247         Share capital Revenue reserves       4       9,440,250       9,367,944         Equity Shareholders Funds       \$ 146,372,497       \$ 146,300,191	Total assets less current liabilities			146,372,497		146,370,191
Net Assets         \$ 146,372,497         \$ 146,300,191           Capital and Reserves         \$ 136,932,247         136,932,247           Share capital Revenue reserves         4 9,440,250         9,367,944           Equity Shareholders Funds         \$ 146,372,497         \$ 146,300,191						
Capital and Reserves       3       136,932,247       136,932,247         Share capital Revenue reserves       4       9,440,250       9,367,944         Equity Shareholders Funds       \$ 146,372,497       \$ 146,300,191	Loan - GMR Infrastructure (Cyprus) Limited				,	(70,000)
Share capital       3       136,932,247       136,932,247         Revenue reserves       4       9,440,250       9,367,944         Equity Shareholders Funds       \$ 146,372,497       \$ 146,300,191	Net Assets		\$	146,372,497	\$	146,300,191
Revenue reserves       4       9,440,250       9,367,944         Equity Shareholders Funds       \$ 146,372,497       \$ 146,300,191	Capital and Reserves					
Revenue reserves       4       9,440,250       9,367,944         Equity Shareholders Funds       \$ 146,372,497       \$ 146,300,191	Share capital	3		136,932,247		136,932,247
	Revenue reserves	4		9,440,250		9,367,944
Approved by the Board of Directors and signed on its behalf by:  Ashwanee Ramsurun	Equity Shareholders Funds		\$	146,372,497	\$_	146,300,191
	A 3 horanne	on its b	ehalf by:	Ashwanee R	amsumun	
Director Date 02/03/2020	Director Date 02/03	3/202	20			

The notes on page 3 form part of these financial statements.

## Income Statement for the year ended 31 December 2019

			Year to 31- Dec-19		Period to 31-Dec-18
Income			\$		\$
Loan write off			84,300		9
Less: Expenses					
Bank Charges		-		61	
Professional Fees		14,300		10,690	
Exchange Loss/(Gain)	(	(2,306)	<del> </del>	(9,567)	
		<del>-</del>	(11,994)	;i=	(1,184)
Net profit/ (loss) for the Year/Period	\$		72,306	_	(1,184)

The notes on page 3 form part of these financial statements.

# Notes to the Management Accounts for the year ended 31 December 2019

1	Trade and other receivables		
-		31-12-19	31-12-18
		\$	\$
	BTIOM Client account - USD	₩.	593
	BTIOM Client account - GBP	control of the contro	963
	Amicorp	1,556	
		1,556	1,556
2	Creditors and accruals		
		31-12-19	31-12-18
		\$	\$
	Sundry creditor	123,511	125,817
3	Share Capital		
		31-12-19	31-12-18
	Authorised:	\$	\$
	Ordinary shares of \$1 each	390,335,862	390,335,862
	Ordinary shares or \$1 each	390,333,802	390,333,802
	Allotted, Called Up and Fully Paid:		
	Ordinary shares of \$1 each	136,932,247	136,932,247
4	Revenue Reserves		
		31-12-19	31-12-18
		\$	\$
	Balance brought forward	9,367,944	9,369,128
	Profit/ (loss) for the year/period	72,306	(1,184)
	Balance carried forward	9,440,250	9,367,944
		-,,	