

GMR Infrastructure (Malta) Ltd
Unaudited Statement of Financial Position
as at 31 March 2021

	Note	31-Mar-2021 USD	31-Mar-2020 USD
ASSETS			
Non-Current Assets			
Long term loans		-	-
Total non - current assets		<u>-</u>	<u>-</u>
Current Assets			
Trade & Other Receivables		16,291,674	16,417,990
Cash and cash equivalents		-	-
Total current assets		<u>16,291,674</u>	<u>16,417,990</u>
Total Assets		<u>16,291,674</u>	<u>16,417,990</u>
EQUITY AND LIABILITIES			
Capital and reserves			
Share capital - Equity		1,839	1,839
Share capital - Preference		57,332,000	57,332,000
Retained earnings		(41,068,932)	(41,039,084)
Total Equity		<u>16,264,907</u>	<u>16,294,755</u>
Non Current Liabilities			
Loans and Other Payables		-	-
Total Non Current Liabilities		<u>-</u>	<u>-</u>
Current Liabilities			
Loans and Other Payables		26,767	123,235
Total Liabilities		<u>26,767</u>	<u>123,235</u>
Total equity and liabilities		<u>16,291,674</u>	<u>16,417,990</u>

For GMR Infrastructure (Malta) Ltd



Authorised Signatory
Date : 14-10-2021

GMR Infrastructure (Malta) Ltd

**Statement of Comprehensive Income
for the year ended 31 March 2021**

	Note	31-Mar-2021 USD	31-Mar-2020 USD
Other Income		-	-
Other expenses		<u>(29,767)</u>	<u>(39,553)</u>
Operating loss		(29,767)	(39,553)
Finance income		-	-
Finance costs		<u>(81)</u>	<u>(175)</u>
(Loss)/profit before tax		(29,848)	(39,728)
Income tax credit/(expense)		<u>-</u>	<u>-</u>
(Loss)/profit after tax		(29,848)	(39,728)
Other comprehensive income for the year, net of tax		<u>-</u>	<u>-</u>
Total comprehensive income for the year		<u>(29,848)</u>	<u>(39,728)</u>

GMR Infrastructure (Malta) Ltd

**Statement of Changes in Equity
for the year ended 31 March 2021**

	Share capital (Equity) USD	Share capital (Preference) USD	Retained earnings USD	Total USD
At 1 April 2019	1,839	57,332,000	(40,999,356)	16,334,483
Funds from shareholders, net	-	-	-	-
Total comprehensive income for the year			(39,728)	(39,728)
Exchange difference	-	-	-	-
Dividends	-	-	-	-
At 31 March 2020	<u>1,839</u>	<u>57,332,000</u>	<u>(41,039,084)</u>	<u>16,294,755</u>
Total comprehensive income for the year	-	-	(29,848)	(29,848)
Exchange difference	-	-	-	-
At 31 March 2021	<u><u>1,839</u></u>	<u><u>57,332,000</u></u>	<u><u>(41,068,932)</u></u>	<u><u>16,264,907</u></u>

GMR Infrastructure (Malta) Ltd

Detailed Balance Sheet Statement for the year ended 31 March 2021

	31-Mar-2021 USD	31-Mar-2020 USD
Loans term loans		
GMR Holdings (Overseas) Ltd - Loan	-	-
	<u>-</u>	<u>-</u>
Trade & Other Receivables		
GMR Holdings (Overseas) Ltd - Loan	15,783,000	15,783,000
GMR Holdings (Overseas) Ltd - Interest	507,329	633,731
Prepaid Expenses	1,345	1,259
Amount due from related party	-	-
	<u>16,291,674</u>	<u>16,417,990</u>
Loans and other payables		
GMR Holdings (Mauritius) Ltd - Loan	-	69,609
GMR Holdings (Mauritius) Ltd - Interest	765	684
	<u>765</u>	<u>70,293</u>
Other Payables		
Amount due to related parties		
GMR Holdings (Mauritius) Ltd	-	15,000
Crossridge Investments Pvt Ltd	-	15,000
Income Tax Payable	-	-
Others	-	-
Trade Payables	9,322	14,120
Accruals	16,680	8,822
	<u>26,002</u>	<u>52,942</u>

GMR Infrastructure (Malta) Ltd

**Detailed Income & Expenses Statement
for the year ended 31 March 2021**

	31-Mar-2021	31-Mar-2020
	USD	USD
Finance Income		
Interest Income	-	-
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	-	-
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Finance costs		
Interest	81	175
Bank Charges	-	-
	<hr/>	<hr/>
	81	175
	<hr/>	<hr/>
Administration expenses		
Audit Fee	7,600	4,920
Other Expenses		o
Realised exchange differences	1,618	877
Professional fees	12,827	22,910
Registration fees	698	674
Administrative Expenses	7,024	10,172
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	29,767	39,553
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