

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 2017

Particulars	Notes	Amount in INR
		31-Mar-17
Equity and liabilities		
Shareholders' funds		
Share capital	3	6,560
Reserves and surplus	4	(1,130,222)
Sub Total		(1,123,662)
Current liabilities		
Trade Payables	5	11,175,682
Sub Total		11,175,682
TOTAL		10,052,019
Assets		
Non-current investments	6	10,052,019
Sub Total		10,052,019
Current assets		
Other current assets	7	-
Sub Total		-
TOTAL		10,052,019

For GMR Holdings (Overseas) Singapore PTE Ltd



Director/Authorised Signatory

Place : Singapore

Date: 25th September'2017

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

Statement of Profit and Loss for the Year Ended 31 March 2017

Amount in INR

Particulars	Notes	31-Mar-17	31-Mar-16
Continuing operations			
<i>Income</i>			
Other income		-	-
Total revenue		-	-
<i>Expenses</i>			
Other expenses	8	1,169,332	-
Total Expenditure		1,169,332	-
Earnings before interest, tax, depreciation and amortization		- 1,169,332	-
Finance costs		-	-
Exceptional Item			
Write back off receivable reviously written off			
Profit / (Loss) before tax		- 1,169,332	-
Tax expenses			
Profit/(loss) for the year from continuing operations (A)		- 1,169,332	-
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)		- 1,169,332	-

For GMR Holdings (Overseas) Singapore PTE Ltd



Director/Authorised Signatory

Place : Singapore

Date: 25th September'2017

Notes to Financial Statements as on 31st March '2017

3 Share capital

Particulars	31-Mar-17		31-Mar-16	
	USD	INR	INR	INR
Issued, subscribed and fully paid-up shares (No.)				
(i) 100 equity shares of \$1 each fully paid up	100	6,560		6,677
Total issued, subscribed and fully paid-up share capital	100	6,560		6,677

(c) Shares held by holding/ ultimate holding company and/ or their subsidiary 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-17	31-Mar-16
	INR	INR
GMR Holdings (Mauritius) Ltd immediate holding company		
100 ordinary shares of USD 1 each- at nominal value.	100	100

4 Reserves and surplus

Particulars	31-Mar-17		31-Mar-16	
	USD	INR	INR	INR
Foreign Exchange Reserve	6,515	427,384		-
Exchange Fluctuation Reserve		39,110		-
Surplus/ (deficit) in the statement of profit and loss				
Balance as per last financial statements	0	0		-
Profit for the year	(17,229)	(1,596,716)		-
<i>Less: Appropriations</i>				
Net surplus in the statement of profit and loss		(1,596,716)		-
Total reserves and surplus		(1,130,222)		-



5 Other current liabilities

Particulars	31-Mar-17		31-Mar-16	
	USD	Rs	USD	Rs
Other Payable	170,361	11,175,682	-	-
(Including 168,930 USD payable to holding company)	-	-	-	-
Total	170,361	11,175,682	-	-

6 Non-current investments

Particulars	31-Mar-17		31-Mar-16	
	USD	INR	USD	INR
Non-trade investments (valued at cost unless stated otherwise)				
Unquoted equity instruments				
<i>Investment in Associated Company</i>				
Investment in Globemercants, Inc.	153,232	10,052,019	-	-
Total	153,232	10,052,019	-	-

7 Other assets

Particulars	Current	
	31-Mar-16	31-Mar-17
Other Receivable	USD -	INR -
Total	-	6,677

8 Other expenses

Particulars	Current	
	31-Mar-16	31-Mar-17
Other Operating Expenses	USD 4,661	INR 316,342
Share of Results of Associated Company	6,053	410,817
Exchange Rate Difference	6,515	442,173
Total	17,229	1,169,332

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD

33A, Chander Road, Singapore-219539

Notes to Financial Statements for the year ended 31st March'2017

Notes to Financial Statements for the year ended 31st March'2017

8	Contingent Laibilities	Nil
9	Capital Commitments	Nil
10	Deffered Tax	Nil
11	Leases	Nil

For GMR Holdings (Overseas) Singapore PTE Ltd



Authorised Signatory

Place : Delhi

Date: 20th September'2016

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD

Balance Sheet Related Parties transactions for the period ended 31st March'2017

Receivables / Reimbursements / Sundry Debtors / Deposits Paid / Interest Receivable			Figs. In INR	
	Main Head	Sub Head	March 31, 2017 Amount in USD	March 31, 2017 Amount in Rs
Counter Party Group Company				
GRAND TOTAL			-	-
A)				
Payables / Sundry Creditors / Deposits Paid / Interest Receivable			Figs. In INR	
	Main Head	Sub Head	March 31, 2017 Amount in USD	March 31, 2017 Amount in Rs
Counter Party Group Company				
GMR Holding (Mauritius) Ltd	Other current liabilities	CL - Dues to other than MSME	168,930	11,081,808
GRAND TOTAL			168,930	11,081,808
B)				
Loan given to Group Companies / Share Application Money / Other Advances			Figs. In INR	
	Main Head	Sub Head	March 31, 2017 Amount in USD	March 31, 2017 Amount in Rs
Counter Party Group Company				
GRAND TOTAL			-	-

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

Counter Party Group Company	Main Head	Sub Head	March 31, 2017 Amount in USD	March 31, 2017 Amount in Rs
GRAND TOTAL			-	-

E) Share Capital

Counter Party Group Company	Main Head	Sub Head	March 31, 2017 Amount in USD	March 31, 2017 Amount in Rs
GMR Holding (Mauritius) Ltd	Share Capital	Equity	100	6,560
GRAND TOTAL			100	6,560

F) Investment in Group Companies & Share application Money

Counter Party Group Company	Main Head	Sub Head	March 31, 2017 Amount in USD	March 31, 2017 Amount in Rs
GlobemERCHANTS INC	Investments	Equity	153,232	10,052,019
GRAND TOTAL			153,232	10,052,019

GMR HOLDINGS(OVERSEAS) SINGAPORE PTE LTD
Profit & Loss account Related Parties transactions for the period ended 31st March'2017

A) Income

Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	March 31, 2017	
				Amount in USD	Amount in Rs
Nil					
GRAND TOTAL				-	-

B) Expenses

Counter Party Group Company	Nature of Transaction	Main Head	Sub Head	March 31, 2017	
				Amount in USD	Amount in Rs
Nil					
GRAND TOTAL				-	-

