

Omnia Pte. Ltd.  
Management Accounts as at 31 March 2017 (for Consolidation)

	Notes	As at 31 March 2017 (Amount in SGD)
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	3	-
Capital work in progress	4	-
Investment property	5	-
Goodwill	6	-
Other Intangible assets	7	-
Intangible assets under development	8	-
Deferred tax assets	8A	-
<b>Financial assets</b>		
Investments		-8,305
Loans	8	-
Other financial assets		-8,305
<b>Current assets</b>		
<b>Financial assets</b>		
Trade receivable	9	-
Cash and cash equivalents	10	29,986
Other financial assets	8	-
Current tax assets (Net)	11	-
Other Current assets	12	-
		29,986
		21,681
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	13(a)	25,500
Other Equity	13(b)	(3,819)
<b>Equity attributable to owners of S GIC Pte Ltd</b>		21,681
Non Controlling Interest		21,681
<b>Non Current Liabilities</b>		
Deferred Tax Liabilities	14	-
Employee benefit obligations	15	-
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	16	-
Trade payables	17	-
Other Financial Liabilities	18	-
Other Current Liabilities	19	-
		21,681
<b>Total</b>		

For Omnia PTE Ltd

  
Sunil Kumar Kapoor  
(CFO-Holding Company)



**STATEMENT OF PROFIT AND LOSS**

**For the year ended 31  
March 2017  
(Amount in SGD)**

Revenue from operations	19	-
Other income	20	-
<b>Total Income (1 + 2)</b>		<u>-</u>
Expenses:		
Purchase of traded goods		
Operating Expenses	21	-
Employee benefit expense	22	-
Other expenses	24	3,819
Depreciation and amortization expense	23	-
<b>Total expenses</b>		<u>3,819</u>
<b>Profit before exceptional items and tax</b>		-3,819
Exceptional items		<u>-3,819</u>
<b>Profit before tax</b>		-3,819
Tax expense:		
(1) Current tax		-
(2) Deferred tax		-
Income tax adjustments for earlier years		-
<b>Profit (Loss) for the period</b>		<u>-3,819</u>

For Omnia PTE Ltd

  
Sunil Kumar Kapoor  
(CFO-Holding Company)





6	<b>Loans</b>		
	<b>Unsecured, considered good</b>		
	Security deposit		-
	Advances to related parties		-
8	<b>Other financial assets</b>		
	Security deposits		-
	Current		-
	Non-Current		-
	Unbilled revenue		-
	Current		-
	Non-Current		-
	Total Current		-
	Total Non-Current		-
	<b>Trade receivables</b>		
	Trade receivables		-
	Receivable from other related parties		-
	<b>Total Trade Receivable</b>		
	<b>Current portion</b>		
	<b>Non current portion</b>		
	<b>Break-up of security details:</b>		
	<b>Trade receivables</b>		
	Secured, considered good		-
	Unsecured, considered good		-
	Doubtful		-
	<b>Total</b>		
	<b>Impairment Allowance</b>		
	Unsecured, considered good		-
	Doubtful		-
	Total trade receivables		
10	<b>Cash Bank Balances</b>		
	Balance with banks:		29,986
	- in current accounts		-
	- in EEFC accounts		-
	Deposit with original maturity of less than three month		-
	Cash on hand		-
			29,986





11	<b>Current Tax Asset (Net)</b>		
	Advance income-tax		-
			-
	Provision for taxation		-
			-
			-
			-
12	<b>Other current assets</b>		
	Capital Advances		-
	Advances recoverable in cash or kind		-
	Unsecured, considered good		-
	Unsecured, considered doubtful		-
	Less: Allowance for doubtful advances		-
	Prepaid expenses		-
	Balances with statutory / government authorities		-
	Unsecured, Considered good		-
	Unsecured, Considered doubtful		-
	Less: Allowance for doubtful advances		-
			-
			-
13	<b>Equity share capital and other equity</b>		
	<b>13(a) Equity Share capital</b>		
	<b>Share capital</b>		
	Opening balance		25,500
	Issued during the period		25,500
	Closing balance		25,500
			-
	<b>13(b) Other equity</b>		
	<b>Retained earnings</b>		-3,819
	i)Retained earnings		-
	ii)items of OCI		-3,819
			-
	<b>i)Retained earnings</b>		
	Opening balance		-
	Translation Reserve as at March 31, 2015		(3,819)
	Net profit/(loss) for the year		(3,819)
	Share of (Loss) brought forward moved to minority from majority		-
			-3,819
			-
	<b>ii)items of OCI</b>		
	<b>Foreign currency translation reserve</b>		
	Opening balance		-
	Add: Translation Reserve as at March 31, 2015		-
	Add: exchange differences arising during the period/year		-
	Closing balance		-
			-
	<b>Foreign Currency Monetary Item</b>		
	<b>Translation Difference Account</b>		-
			-
			-





22	<b>Employee benefit expense</b>	
	Salaries, wages and bonus	-
	Contribution to provident and other funds	-
	Staff welfare expenses	-
	Leave Encashment	-
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		<hr/>
23	<b>Depreciation and amortization expense</b>	
	Depreciation of property, plant and equipment	-
	Depreciation on investment property	-
	Amortization of intangible assets	-
		<hr/>
		<hr/>
24	<b>Other expenses</b>	
	Electricity and water	-
	Rent	-
	Rates and taxes	3,805
	Insurance	-
	<b>Repair and maintenance</b>	-
	Computers and others	-
	Advertising and sales promotion	-
	Brokerage and commission	-
	Travelling and conveyance	-
	Communication costs	-
	Legal and professional fees	-
	Payment to auditors	-
	Provision for doubtful debts and advances (gross of SG)	-
	Exchange difference(net)	14
	Bad debts/advances written off	-
	Fair Value decrease in investment properties	-
	Provision for diminution in the value of Investmne	-
	Loss on disposal of tangible assets (net)	-
	Miscellaneous expenses	-
		<hr/>
		<hr/>
		3,819
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	<b>Payment to Auditors</b>	
	<b>As auditors:</b>	
	Audit fee	
	Tax audit fees	
	Limited review	
	<b>In other capacity:</b>	
	Taxation matters	
	Company law matters	
	Other services (certification fee)	
	Reimbursement of expenses	
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**25 Earnings per share (EPS)**

(Loss) as per the statement of profit and loss

No. of equity shares at the beginning and closing of the year/period

Weighted average number of equity shares outstanding during the year/period

