

OMNIA PTE LTD
Balance Sheet as at Mar 31, 2018

	Notes	As at 31 Mar 2018 SGD	As at 31 Mar 2017 SGD
Assets			
Non-current assets			
Property, plant and equipment	3	-	-
Capital work in progress	3	-	-
Investment property	4	-	-
Goodwill	5	-	-
Other Intangible assets	5	-	-
Financial assets			
Investments	6	264,983	-
Loans	7	596,972	-8,305
Other financial assets	8	-	-
Deferred tax assets		-	-
Other non current Assets		34,226	-
		<u>896,181</u>	<u>-8,305</u>
Current assets			
Financial assets			
Trade receivable		-	-
Cash and cash equivalents		7,845	29,986
Loans		-	-
Other financial assets		-	-
Current tax assets (Net)		-150,000	-
Other Current assets		-	-
		<u>-142,155</u>	<u>29,986</u>
		<u>754,026</u>	<u>21,681</u>
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital		25,500	25,500
Other Equity		-88,019	-3,819
Equity attributable to owners of S GIC Pte Ltd		<u>-62,519</u>	<u>21,681</u>
Non Controlling Interest		-62,519	21,681
		<u>-62,519</u>	<u>21,681</u>
Non Current Liabilities			
Financial Liabilities			
Borrowing		-	-
Other financial liabilities		-	-
Provisions		-	-
Deferred tax liabilities		-	-
Other non-current liabilities		-	-
		<u>-</u>	<u>-</u>
Current Liabilities			
Financial Liabilities			
Borrowings		-	-
Trade payables		771,304	-
Other Financial Liabilities		-	-
Other Current Liabilities		45,241	-
		<u>816,545</u>	<u>-</u>
Total		<u>754,026</u>	<u>21,681</u>

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Statement of Profit and Loss for the year ended Mar 31, 2018

Particulars	Note No	For the year ended Mar 31, 2018 SGD	For the year ended March 31, 2017 SGD
Revenue from operations		13,657	-
Other income		2,138,767	-
Total Income (1 + 2)		<u>2,152,424</u>	<u>-</u>
Expenses:			
Purchase of traded goods			
Operating Expenses		1,690,566	-
Employee benefit expense		-	-
Depreciation and amortization expense		-	-
Other expenses		396,058	3,819
Finance costs		-	-
Total expenses		<u>2,086,624</u>	<u>3,819</u>
Profit before exceptional items and tax		65,800	-3,819
Exceptional items		-	-
Profit before tax		<u>65,800</u>	<u>-3,819</u>
Income tax expense:			
(1) Current tax		150,000	-
(2) Deferred tax		-	-
Income tax adjustments for earlier years		-	-
Profit (Loss) for the year		<u>(84,200)</u>	<u>(3,819)</u>
(Loss) attributable to Minority Shareholders			
Profit (Loss) for the year		<u>(84,200)</u>	<u>(3,819)</u>
Other Comprehensive Income			
Forex on Long Term Loan Given			
Tax on above			
Total		<u>-</u>	<u>-</u>
Other Comprehensive Income attributable to Minority			
Other Comprehensive Income attributable to the		<u>-</u>	<u>-</u>
Total Comprehensive Income for the year (Comprising		<u>-</u>	<u>-</u>

Notes to the consolidated financial statements for the year ended Mar 31, 2018

	As at 31 Mar 2018	As at 31 March 2017
a. Equity Share Capital:	No. of shares	No. of shares
Equity share of SGD 1 each issued, subscribed and fully		
At the beginning of the year/period	25,500	25,500
Issue of share capital	-	-
Outstanding at the end of the year/period	25,500	25,500
Equity Component of Other Financial Instruments		
Reserve & Surplus		
a) Retained Earning-Opening		
Less: Share of (Loss) brought forward moved to minority from majority		
b) Retained Earning-During the year		
d) Foreign Currency Monetary Item Translation Difference Account	-	-
Items of Other Comprehensive Income		
Forex on Long Term Loan Given		
Exchange Differences on translating the financial statements of a foreign operation	-	-
Total	-	-

	As at 31 Mar 2018 SGD	As at 31 March 2017 SGD
4 Investment property		
Opening balance		
Additions		
Closing balance	-	-
Depreciation and impairment		
Opening balance		
Additions		
Closing balance	-	-
Net Block		
At 1 April 2016	-	-
At 31 December 2016	-	-
	31-Mar-18 SGD	31-Mar-17 SGD
5 Goodwill		
Goodwill	-	-
	31-Mar-18 SGD	31-Mar-17 SGD
6 Investments		
Unquoted equity shares		
Investment in BEO	-	-
Investment in SVA	-	-
Investment in PT Indonesia	264,983	-
Investment in SDN	-	-
Investment in SVK	-	-
Investment in SVU	-	-
Investment in SVG	-	-
Investment in SVT	-	-
Investment in RDC	-	-
Investment in SVZ	-	-
Investment in SDSA	-	-
	264,983	-
	31-Mar-18 SGD	31-Mar-17 SGD
7 Loans		
Unsecured, considered good		
Advances to related parties	596,972	-8,305
	596,972	-8,305

	As at 31 Mar 2018 SGD	As at 31 March 2017 SGD
8 Other financial assets		
Security deposits	-	-
Current	-	-
Non-Current	-	-
Unbilled revenue	-	-
Current	-	-
Non-Current	-	-
Advances recoverable in cash or kind	-	-
Current	-	-
Non-Current	-	-
Total Current	-	-
Total Non-Current	-	-
9 Deferred tax assets		
Due to depreciation	-	-
10 Other non-current assets		
Advances recoverable in cash or kind	-	-
Prepaid expenses	-	-
Capital advances	34,226	-
Current	34,226	-
9 Trade receivables		
Trade receivables	-	-
Receivable from other related parties	-	-
Total Trade Receivable	-	-
Current portion		
Non current portion		
Break-up of security details:		
Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Total	-	-
Impairment Allowance		
Unsecured, considered good	-	-
Doubtful	-	-
Total trade receivables	-	-

10 Cash Bank Balances		
Balance with banks:		
- in current accounts	7,845	29,986
- in EEFC accounts	-	-
Deposit with original maturity of less than three months	-	-
Cash on hand	-	-
	<u>7,845</u>	<u>29,986</u>
11 Current Tax Asset (Net)		
Advance income-tax	-	-
	<u>-</u>	<u>-</u>
Provision for taxation	-150,000	-
	<u>-150,000.00</u>	<u>-</u>
	<u>150,000</u>	<u>-</u>
12 Other current assets		
Advances recoverable in cash or kind	-	-
Prepaid expenses	-	-
Capital advances	-	-
Prepaid rent	-	-
	<u>-</u>	<u>-</u>
13 Equity share capital and other equity		
13(a) Equity Share capital		
Share capital	25,500	25,500
Issued during the period	-	-
	<u>25,500</u>	<u>25,500</u>
13(b) Other equity		
Retained earnings		
i)Retained earnings	-88,019	-3,819
ii)items of OCI	-	-
	<u>-88,019</u>	<u>-3,819</u>
i)Retained earnings		
Opening balance	-3,819	-
Net profit/(loss) for the year	(84,200)	(3,819)
Items of OCI recognised directly in retained earnings	-	-
	<u>-88,019</u>	<u>-3,819</u>

ii) items of OCI**Foreign currency translation reserve**

Opening balance

Add: Translation Reserve as at March 31, 2015

Add: exchange differences arising during the period/year

Closing balance

- -

Foreign Currency Monetary Item Translation Difference Account

- -

14 Deferred tax liabilities

Due to depreciation

- -

- -**14 Borrowings****Unsecured**

Interest free loan from related parties repayable on demand

- -

- -**15 Trade payables**

Trade payables

771,304 -

Trade payables to related parties

- -

771,304 -**16 Other Financial liabilities**

Payable towards capital goods

- -

Employee related payables

- -

- -**17 Other current liabilities**

Advances from customers

45,241 -

TDS Payable

- -

Sales tax/Vat payable

- -

Social security payables

- -

Advances to related parties

- -

45,241 -

18 Revenue from operations:		
Sales of traded goods	-	-
Sales of services	13,657	-
	<u>13,657</u>	<u>-</u>
19 Other Income:		
Interest income on	-	-
Bank deposits	-	-
Provision for doubtful debts written back	-	-
Rental Income	-	-
Unspent liabilities written back	-	-
Miscellaneous income	2,138,767	-
	<u>2,138,767</u>	<u>-</u>
20 Operating Expenses		
Value added service charges	1,690,566	-
	<u>1,690,566</u>	<u>-</u>
21 Employee benefit expense		
Salaries,wages and bonus	-	-
Contribution to provident and other funds	-	-
Staff welfare expenses	-	-
Leave Encashment	-	-
	<u>-</u>	<u>-</u>
22 Depreciation and amortization expense		
Depreciation of property, plant and equipment	-	-
Depreciation on investment property	-	-
Amortization of intangible assets	-	-
	<u>-</u>	<u>-</u>
23 Other expenses		
Electricity and water	-	-
Rent	66,105	-
Rates and taxes	-	3,805
Insurance	17,452	-
Repair and maintenance	-	-
Plant and machinery	-	-
Buildings	-	-
Computers and others	-	-
Advertising and sales promotion	-	-
Brokerage and commission	-	-
Travelling and conveyance	-	-
Communication costs	-	-
Legal and professional fees	311,650	-
Payment to auditors	-	-
Provision for doubtful debts and advances (gross of SGD 133,016 equiv	-	-
Exchange difference(net)	-792	14
Bad debts/advances written off	-	-
Provision for diminution in the value of Investmnet	-	-
Loss on disposal of tangible assets (net)	-	-
Miscellaneous expenses	1,643	-
	<u>396,058</u>	<u>3,819</u>
Payment to Auditors		
As auditors:		
Audit fee	-	-
Tax audit fees	-	-
Limited review	-	-
In other capacity:		
Taxation matters	-	-
Company law matters	-	-
Other services (certification fee)	-	-
Reimbursement of expenses	-	-
	<u>-</u>	<u>-</u>
24 Finance Costs		
Interest on intercorporate loans	-	-
	<u>-</u>	<u>-</u>