

Omnia Pte. Ltd.
Balance Sheet as at March 31, 2020

	As at 31 Mar 2020 SGD	As at 31 Mar 2019 SGD
Assets		
Non-current assets		
Property, plant and equipment	-	-
Capital work in progress	-	-
Investment property	-	-
Goodwill	-	-
Other Intangible assets	-	-
Financial assets		
Investments	264,983	264,983
Loans	271,660	1,641,886
Other financial assets	-	-
Deferred tax assets	-	-
Other non current Assets	-	-
	<u>536,643</u>	<u>1,906,869</u>
Current assets		
Financial assets		
Trade receivable	-	675,173
Cash and cash equivalents	359,276	5,159
Loans	-	-
Other financial assets	-	444,829
Current tax assets (Net)	-623,840	-528,761
Other Current assets	-	63,059
	<u>-264,564</u>	<u>659,459</u>
	<u>272,079</u>	<u>2,566,328</u>
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	25,500	25,500
Other Equity	<u>-2,628,280</u>	<u>538,121</u>
	<u>-2,602,780</u>	<u>563,621</u>
Non Controlling Interest	-	-
	<u>-2,602,780</u>	<u>563,621</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	2,874,859	2,002,707
Other Financial Liabilities	-	-
Other Current Liabilities	-	-
	<u>2,874,859</u>	<u>2,002,707</u>
Total	<u>272,079</u>	<u>2,566,328</u>

Statement of Profit and Loss for the year ended March 31, 2020

Particulars	For the period	For the period
	ended Mar 31, 2020 SGD	ended Mar 31, 2019 SGD
Revenue from operations	-	1,432,970
Other income	1,038,556	3,148,838
Total Income (1 + 2)	1,038,556	4,581,808
Expenses:		
Purchase of traded goods	-	-
Operating Expenses	-456,284	2,452,219
Employee benefit expense	-	-
Depreciation and amortization expense	-	-
Other expenses	4,566,162	1,124,690
Finance costs	-	-
Total expenses	4,109,878	3,576,909
Profit before exceptional items and tax	-3,071,322	1,004,899
Exceptional items	-	-
Profit before tax	-3,071,322	1,004,899
Income tax expense:		
(1) Current tax	95,079	378,761
(2) Deferred tax	-	-
Income tax adjustments for earlier years	-	-
Profit (Loss) for the year	(3,166,401)	626,138

Statement of change in Equity for the year ended March 31, 2020

	As at 31 Mar 2020	As at 31 Mar 2019
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

Notes to the financial statements for the year ended March 31, 2020

	As at 31 Mar 2020 SGD	As at 31 Mar 2019 SGD
4 Investment property		
Opening balance	-	-
Additions	-	-
Closing balance	-	-
Depreciation and impairment		
Opening balance	-	-
Additions	-	-
Closing balance	-	-
Net Block		
At 1 April 2019	-	-
At 31 March 2020	-	-
	As at 31 Mar 2020 SGD	As at 31 Mar 2019 SGD
5 Goodwill		
Goodwill	-	-
	As at 31 Mar 2020 SGD	As at 31 Mar 2019 SGD
6 Investments		
Unquoted equity shares		
Investment in PT Indonesia	264,983	264,983
	264,983	264,983
	As at 31 Mar 2020 SGD	As at 31 Mar 2019 SGD
7 Loans		
Unsecured, considered good		
Advances to related parties	271,660	1,641,886
	271,660	1,641,886

	As at 31 Mar 2020 SGD	As at 31 Mar 2019 SGD
8 Other financial assets		
Security deposits	-	-
	-	-
Current	-	-
Non-Current	-	-
	-	-
Unbilled revenue	-	444,829
	-	444,829
Current	-	444,829
Non-Current	-	-
	-	444,829
Advances recoverable in cash or kind	-	-
	-	-
Current	-	-
Non-Current	-	-
	-	-
Total Current	-	444,829
Total Non-Current	-	-
	-	444,829
9 Deferred tax assets		
Deferred tax assets	-	-
	-	-
10 Other non-current assets		
Advances recoverable in cash or kind	-	-
Prepaid expenses	-	-
Capital advances	-	34,226
Less: Allowance for doubtful capital advances	-	-34,226
	-	-
11 Trade receivables		
Trade receivables	-	-
Receivable from other related parties	-	-
Total Trade Receivable	-	-
Break-up of security details:		
Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	-	675,173
Doubtful	868,531	-
Total	868,531	675,173
Impairment Allowance		
Unsecured, considered good	-	-
Doubtful	868,531	-
	868,531	-
Total trade receivables	-	675,173
12 Cash Bank Balances		
Balance with banks:		
- in current accounts	359,276	5,159
Cash on hand	-	-
	359,276	5,159
13 Current Tax Asset (Net)		
Advance income-tax	-	-
	-	-
Provision for taxation	623,840	528,761
	623,840	528,761
	-623,840	-528,761

14 Other current assets		
Advances recoverable in cash or kind	-	63,059
Prepaid expenses	-	-
Capital advances	-	-
	<u>-</u>	<u>63,059</u>
15 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	-2,628,280	538,121
ii)items of OCI	-	-
	<u>-2,628,280</u>	<u>538,121</u>
i)Retained earnings		
Opening balance	538,121	-88,017
Net profit/(loss) for the year	(3,166,401)	626,138
Items of OCI recognised directly in retained earnings	-	-
	<u>-2,628,280</u>	<u>538,121</u>
ii)items of OCI		
Foreign currency translation reserve		
	<u>-</u>	<u>-</u>
16 Deferred tax liabilities		
Deferred tax liabilities	-	-
	<u>-</u>	<u>-</u>
16 Borrowings		
Unsecured		
Interest free loan from related parties repayable on demand	-	-
	<u>-</u>	<u>-</u>
17 Trade payables		
Trade payables	181,225	687,972
Trade payables to related parties	2,693,634	1,314,735
	<u>2,874,859</u>	<u>2,002,707</u>
18 Other Financial liabilities		
Payable towards capital goods	-	-
Employee related payables	-	-
	<u>-</u>	<u>-</u>
19 Other current liabilities		
Advances from customers	-	-
TDS Payable	-	-
Sales tax/Vat payable	-	-
	<u>-</u>	<u>-</u>

20 Revenue from operations:		
Sales of traded goods	-	-
Sales of services	-	1,432,970
	<u>-</u>	<u>1,432,970</u>
21 Other Income:		
Interest income on	-	-
Bank deposits	-	-
Miscellaneous income	1,038,556	3,148,838
	<u>1,038,556</u>	<u>3,148,838</u>
22 Operating Expenses		
Value added service charges	-456,284	2,452,219
	<u>-456,284</u>	<u>2,452,219</u>
23 Employee benefit expense		
Salaries,wages and bonus	-	-
Contribution to provident and other funds	-	-
Staff welfare expenses	-	-
Leave Encashment	-	-
	<u>-</u>	<u>-</u>
24 Depreciation and amortization expense		
Depreciation of property, plant and equipment	-	-
Amortization of intangible assets	-	-
	<u>-</u>	<u>-</u>
25 Other expenses		
Electricity and water	-	-
Rent	-	31,549
Rates and taxes	4,091	-
Insurance	-	8,746
Repair and maintenance	-	-
Computers and others	-	-
Advertising and sales promotion	-	-
Travelling and conveyance	-	-
Communication costs	-	-
Legal and professional fees	4,689	1,054,134
Payment to auditors	21,000	-
Provision for doubtful debts and advances	868,531	34,226
Exchange difference(net)	98,898	-7,897
Bad debts/advances written off	3,563,764	-
Miscellaneous expenses	5,189	3,932
	<u>4,566,162</u>	<u>1,124,690</u>
Payment to Auditors		
As auditors:		
Audit fee	21,000	-
	<u>21,000</u>	<u>-</u>
26 Finance Costs		
Interest on intercorporate loans	-	-
	<u>-</u>	<u>-</u>