Omnia Pte. Ltd.

Balance Sheet as at Mar 31, 2025

	Notes	As at 31 Mar 2025 SGD	As at 31 Mar 2024 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	-	-
Loans	7	**-20,08,379**	**-20,01,370**
Other financial assets	8	-	-
Deferred tax assets		-	-
Other non current Assets		-	-
		-20,08,379	**-20,01,370**
Current assets			
Financial assets			
Trade receivable		-	-
Cash and cash equivalents		**16,332**	**16,332**
Loans			
Other financial assets		-	-
Current tax assets (Net)		-	-
Other Current assets		-	-
		16,332	**16,332**
		-19,92,047	**-19,85,038**
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital		**25,500**	**25,500**
Other Equity		**-20,21,173**	**-20,20,486**
Equity attributable to owners of S GIC Pte Ltd		**-19,95,673**	**-19,94,986**
Non Controlling Interest			
		-19,95,673	**-19,94,986**
Non Current Liabilities			
Financial Liabilities			
Borrowing		-	-
Other financial liabilities		-	-
Provisions		-	-
Defered tax liabilities		-	-
Other non-current liabilities		-	-
		-	-
Current Liabilities			
Financial Liabilities			
Borrowings		-	-
Trade payables		**3,626**	**9,951**
Other Financial Liabilities		-	-
Other Current Liabilities		-	-
		3,626	**9,951**
Total		**-19,92,047**	**-19,85,035**

Statement of Profit and Loss for the year ended March 31, 2025

Particulars	Note No	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue from operations		-	-
Other income		5,094	5,444
Total Income (1 + 2)		5,094	5,444
Expenses:			
Purchase of traded goods			
Operating Expenses		-	-
Employee benefit expense		-	-
Depreciation and amortization expense		-	-
Other expenses		5,778	10,377
Finance costs		-	-
Total expenses		5,778	10,377
Profit before exceptional items and tax		-684	-4,933
Exceptional items		-	-
Profit before tax		-684	-4,933
Income tax expense:			
(1) Current tax		4,37,228	4,37,228
(2) Deferred tax		-	-
Income tax adjustments for earlier years		-4,37,228	-4,37,228
Profit (Loss) for the year		(684)	(4,933)
(Loss) attributable to Minority Shareholders			
Profit (Loss) for the year		(684)	(4,933)
Other Comprehensive Income			
Forex on Long Term Loan Given			
Tax on above			
Total		-	-
Other Comprehensive Income attributable to Minority			
Other Comprehensive Income attributable to the		-	-
Total Comprehensive Income for the year (Comprising		-	-

Statement of change in Equity for the year ended March 31, 2025

	As at 31 Mar 2025	As at 31 Mar 2024
	No. of shares	No. of shares
a. Equity Share Capital:		
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	**-**	**-**

Notes to the financial statements for the year ended March 31, 2025

		As at 31 Mar 2025 SGD	As at 31 Mar 2024 SGD
4	**Investment property**		
	Opening balance	-	-
	Additions	-	-
	Closing balance	-	-
	Depreciation and impairment		
	Opening balance	-	-
	Additions	-	-
	Closing balance	-	-
	Net Block		
	At 1 April 2021	-	-
	At 30 Jun 2021	-	-

		As at 31 Mar 2025 SGD	As at 31 Mar 2024 SGD
5	**Goodwill**		
	Goodwill	-	-
		-	-

		As at31 Mar 2025 SGD	ɩs at31 Mar 2024 SGD
6	**Investments**		
	Unquoted equity shares		
	Investment in BEO	-	-
	Investment in SVA	-	-
	Investment in PT Indonesia	**2,64,983**	**2,64,983**
	Investment in SDN	-	-
	Investment in SVK	-	-
	Investment in SVU	-	-
	Investment in SVG	-	-
	Investment in SVT	-	-
	Investment in RDC	-	-
	Investment in SVZ	-	-
	Impairment of Investment in Subsidiary	**-2,64,983**	**-2,64,983**
		-	-

		As at 31 Mar 2025 SGD	As at 31 Mar 2024 SGD
7	**Loans**		
	Unsecured, considered good		
	Advances to related parites	**-20,08,379**	**-20,01,370**
		-20,08,379	**-20,01,370**

		As at 31 Mar 2025 SGD	As at 31 Mar 2024 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	-	-
	Less: Allowance for doubtful capital advances	-	-
		-	-
9	**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	-	-
	Doubtful	**9,03,560**	**9,03,560**
	Total	**9,03,560**	**9,03,560**
	Impairment Allowance		
	Unsecured,considered good		
	Doubtful	**9,03,560**	**9,03,560**
		9,03,560	**9,03,560**
	Total trade receivables	-	-
10	**Cash Bank Balances**		
	Balance with banks:		
	- in current accounts	**16,332**	**16,332**
	Cash on hand	-	-
		16,332	**16,332**
11	**Current Tax Asset (Net)**		
	Advance income-tax	-	-
		-	-
	Provision for taxation	-	-
		-	-
		-	-
12	**Other current assets**		
	Advances recoverable in cash or kind	-	-
	Prepaid expenses	-	-
	Capital advances	-	-
	Prepaid rent	-	-
		-	-

13	**Equity share capital and other equity**		
	13(a) Equity Share capital		
	Share capital	**25,500**	**25,500**
	Issued during the period		
		25,500	**25,500**
	13(b) Other equity		
	Retained earnings		
	i)Retained earnings	**-20,21,173**	**-20,20,488**
	ii)items of OCI	**-**	**2**
		-20,21,173	**-20,20,486**
	i)Retained earnings		
	Opening balance	**-20,20,489**	**-20,15,555**
	Net profit/(loss) for the year	**(684)**	**(4,933)**
	Items of OCI recognised directly in retained earnings		
		-20,21,173	**-20,20,488**
		-1	**0**
	ii)items of OCI	**- 57,090.28**	**-56405.28**
	Foreign currency translation reserve		
	Opening balance		
	Add: Translation Reserve		
	Add: exchange differences arising during the period/year		
	Closing balance	**-**	**2**
	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	**3,626**	**9,951**
	Trade payables to related parties	**-**	**-**
		3,626	**9,951**
16	**Other Financial liabilities**		
	Payable towards capital goods	**-**	**-**
	Employee related payables	**-**	**-**
		-	**-**
17	**Other current liabilities**		
	Advances from customers	**-**	**-**
	TDS Payable	**-**	**-**
	Sales tax/Vat payable	**-**	**-**
	Social security payables	**-**	**-**
	Advances to related parties	**-**	**-**
		-	**-**
18	**Revenue from operations:**		
	Sales of traded goods	**-**	**-**
	Sales of services	**-**	**-**
		-	**-**
19	**Other Income:**		
	Interest income on	**-**	**-**
	Bank deposits	**-**	**-**
	Provision for doubtful debts written back	**-**	**-**
	Rental Income	**-**	**-**
	Unspent liabilities written back	**5,094**	**5,444**
	Miscellaneous income	**-**	**-**
		5,094	**5,444**
20	**Operating Expenses**		
	Value added service charges	**-**	**-**
		-	**-**
21	**Employee benefit expense**		

Salaries,wages and bonus	-	-
Contribution to provident and other funds	-	-
Staff welfare expenses	-	-
Leave Encashment	-	-
	-	-

22 **Depreciation and amortization expense**		
Depreciation of property, plant and equipment	-	-
Depreciation on investment property	-	-
Amortization of intangible assets	-	-
	-	-

23 **Other expenses**		
Electricity and water	-	-
Rent	-	-
Rates and taxes	-	**-943**
Insurance	-	-
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	**2,641**	**4,320**
Payment to auditors	**3,137**	**7,000**
Provision for doubtful debts and advances	-	-
Exchange difference(net)	-	-
Bad debts/advances written off	-	-
Provision for diminution in the value of Investmnet	-	-
Impairment of investment	-	-
Loss on disposal of tangible assets (net)	-	-
Miscellaneous expenses	-	-
	5,778	**10,377**

Payment to Auditors		
As auditors:		
Audit fee	**3,137**	**7,000**
Tax audit fees	-	-
Limited review	-	-
In other capacity:		
Taxation matters	-	-
Company law matters	-	-
Other services (certification fee)	-	-
Reimbursement of expenses	-	-
	3,137	**7,000**

24 Finance Costs		
Interest on intercorporate loans	-	-
	-	-