

Omnia Pte. Ltd.
Balance Sheet as at March 31, 2023

	Notes	As at 31 Mar 2023 SGD	As at 31 Mar 2022 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	-19,92,636	-18,09,882
Other financial assets	8	-	-
Other non current Assets		1,124	-
		<u>-19,91,512</u>	<u>-18,09,882</u>
Current assets			
Financial assets			
Trade receivable		-	-
Cash and cash equivalents		16,332	16,131
		<u>16,332</u>	<u>16,131</u>
		<u>-19,75,180</u>	<u>-17,93,751</u>
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital		25,500	25,500
Other Equity		<u>-20,15,553</u>	<u>-20,00,882</u>
Equity attributable to owners of S GIC Pte Ltd		<u>-19,90,053</u>	<u>-19,75,382</u>
Non Controlling Interest		-	-
		<u>-19,90,053</u>	<u>-19,75,382</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		14,872	1,81,631
		<u>14,872</u>	<u>1,81,631</u>
Total		<u>-19,75,181</u>	<u>-17,93,751</u>



Statement of Profit and Loss for the year ended Mar 31, 2023

Particulars	Note No	For the year ended	For the year ended
		March 31, 2023	Mar 31, 2022
		SGD	SGD
Revenue from operations		-	-
Other income		-32,867	3,04,876
Total Income (1 + 2)		<u>-32,867</u>	<u>3,04,876</u>
Expenses:			
Purchase of traded goods		-	-
Operating Expenses		-	1,44,633
Employee benefit expense		-	-
Depreciation and amortization expense		-	-
Other expenses		-18,196	-5,97,936
Finance costs		-	-
Total expenses		<u>-18,196</u>	<u>-4,53,303</u>
Profit before exceptional items and tax		<u>-14,671</u>	<u>7,58,179</u>
Exceptional items		-	-
Profit before tax		<u>-14,671</u>	<u>7,58,179</u>

Income tax expense:		
(1) Current tax	4,37,228	-
(2) Deferred tax	-	-
Income tax adjustments for earlier years	-4,37,228	-4,37,228
Profit (Loss) for the year	(14,671)	11,95,407
(Loss) attributable to Minority Shareholders		
Profit (Loss) for the year	(14,671)	11,95,407

Statement of change in Equity for the year ended March 31, 2023

	As at 31 Mar 2023	As at 31 Mar 2022
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, 2023

	As at 31 Mar 2023 SGD	As at 31 Mar 2022 SGD
4 Investment property		
Opening balance	-	-
Additions	-	-
Closing balance	-	-
	As at 31 Mar 2023 SGD	As at 31 Mar 2022 SGD
5 Goodwill		
Goodwill	-	-
	-	-
	As at31 Mar 2023 SGD	As at31 Mar 2022 SGD
6 Investments		
Unquoted equity shares		
Investment in PT Indonesia	2,64,983	2,64,983
Impairment of Investment in Subsidiary	-2,64,983	-2,64,983
	-	-
	As at31 Mar 2023 SGD	As at31 Mar 2022 SGD
7 Loans		
Unsecured, considered good		
Advances to related parties	-19,92,636	-18,09,882
	-19,92,636	-18,09,882
	As at 31 Mar 2023 SGD	As at 31 Mar 2022 SGD
8 Other financial assets		
Security deposits	-	-
	-	-
Current	-	-
Non-Current	-	-
	-	-
Unbilled revenue	-	-
	-	-
9 Deferred tax assets		
Due to depreciation	-	-
	-	-
10 Other non-current assets		
Prepaid expenses	1,124	-
	1,124	-
9 Trade receivables		
Trade receivables	-	-
Receivable from other related parties	-	-
Total Trade Receivable	-	-
Break-up of security details:		
Trade receivables		
Doubtful	9,03,560	8,79,772
Total	9,03,560	8,79,772
Impairment Allowance		
Unsecured, considered good		
Doubtful	9,03,560	8,79,772
	9,03,560	8,79,772

Total trade receivables	-	-
10 Cash Bank Balances		
Balance with banks:		
- in current accounts	<u>16,332</u>	<u>16,131</u>
	<u>16,332</u>	<u>16,131</u>
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		
	<u>25,500</u>	<u>25,500</u>
13(b) Other equity		
Retained earnings		
i)Retained earnings	-20,15,555	-20,00,884
ii)items of OCI	2	2
	<u>-20,15,553</u>	<u>-20,00,882</u>
i)Retained earnings		
Opening balance	-20,00,884	-31,96,291
Net profit/(loss) for the year	(14,671)	11,95,407
	<u>-20,15,555</u>	<u>-20,00,884</u>
Foreign Currency Monetary Item Translation Difference Account	-	-
14 Deferred tax liabilities		
Due to depreciation	-	-
	<u>-</u>	<u>-</u>
14 Borrowings		
Unsecured		
Interest free loan from related parties repayable on demand	-	-
	<u>-</u>	<u>-</u>
15 Trade payables		
Trade payables	14,872	1,81,631
	<u>14,872</u>	<u>1,81,631</u>
16 Other Financial liabilities		
Payable towards capital goods	-	-
Employee related payables	-	-
	<u>-</u>	<u>-</u>
17 Other current liabilities		
Advances from customers	-	-
TDS Payable	-	-
Sales tax/Vat payable	-	-
Social security payables	-	-
Advances to related parties	-	-
	<u>-</u>	<u>-</u>
18 Revenue from operations:		
Sales of traded goods	-	-
Sales of services	-	-
	<u>-</u>	<u>-</u>
19 Other Income:		
Interest income on	-	-
Bank deposits	-	-
Provision for doubtful debts written back	-23,788	-3,835
Unspent liabilities written back	23,139	1,217
Miscellaneous income	-32,218	3,07,494
	<u>-32,867</u>	<u>3,04,876</u>
20 Operating Expenses		
Value added service charges	-	1,44,633
	<u>-</u>	<u>1,44,633</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	-	-

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23 Other expenses

Electricity and water	-	-
Rent	-	-
Rates and taxes	360	360
Legal and professional fees	2,101	4,761
Payment to auditors	7,619	8,721
Provision for doubtful debts and advances	-	-
Exchange difference(net)	-28,495	4,469
Bad debts/advances written off	-	-6,18,065
Miscellaneous expenses	219	1,818
	-18,196	-5,97,936

Payment to Auditors

As auditors:

Audit fee	7,619	8,721
Tax audit fees	-	-
Limited review	-	-
	7,619	8,721

24 Finance Costs

Interest on intercorporate loans	-	-
	-	-