

Omnia Pte. Ltd.
Balance Sheet as at Mar 31, 2019

	Notes	As at 31 Mar 2019 SGD	As at 31 Mar 2018 SGD
Assets			
Non-current assets			
Property, plant and equipment		-	-
Capital work in progress		-	-
Investment property		-	-
Other Intangible assets		-	-
Financial assets			
Investments		264,983	264,983
Loans		1,641,886	596,972
		<u>1,906,869</u>	<u>861,955</u>
Current assets			
Financial assets			
Trade receivable		675,173	-
Cash and cash equivalents		5,159	7,845
Other financial assets		444,829	-
Current tax assets (Net)		-528,761	-150,000
Other Current assets		63,059	34,226
		<u>659,459</u>	<u>-107,929</u>
		<u>2,566,328</u>	<u>754,026</u>
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital		25,500	25,500
Other Equity		538,121	-88,019
Equity attributable to owners of S GIC Pte Ltd		<u>563,621</u>	<u>-62,519</u>
Non Current Liabilities			
Financial Liabilities			
Borrowing		-	-
Other financial liabilities		-	-
Provisions		-	-
Deferred tax liabilities		-	-
Other non-current liabilities		-	-
Employee benefit obligations		-	-
		<u>-</u>	<u>-</u>
Current Liabilities			
Financial Liabilities			
Borrowings		-	-
Trade payables		2,002,707	771,304
Other Financial Liabilities		-	-
Other Current Liabilities		-	45,241
		<u>2,002,707</u>	<u>816,545</u>
Total		<u>2,566,328</u>	<u>754,026</u>

Statement of Profit and Loss for the year ended Mar 31, 2019

Particulars	Note No	For the period ended Mar 31, 2019	For the period ended Mar 31, 2018
Revenue from operations		1,432,970	13,657
Other income		3,148,838	2,138,767
Total Income (1 + 2)		4,581,808	2,152,424
Expenses:			
Purchase of traded goods		-	-
Operating Expenses		2,452,219	1,690,566
Employee benefit expense		-	-
Depreciation and amortization expense		-	-
Other expenses		1,124,688	396,058
Finance Costs		-	-
Total expenses		3,576,907	2,086,624
Profit before exceptional items and tax		1,004,901	65,800
Exceptional items		-	-
Profit before tax		1,004,901	65,800
Income tax expense:			
(1) Current tax		378,761	150,000
(2) Deferred tax		-	-
Income tax adjustments for earlier years		-	-
Profit (Loss) for the year		626,140	(84,200)

Statement of change in Equity for the year ended Mar 31, 2019

a. Equity Share Capital:	As at	As at
	31 Mar 2019	31 Mar 2018
	No. of shares	No. of shares
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 Mar 31, 2019

	31 Mar 2019	31 Mar 2018
	SGD	SGD
Investments		
Unquoted equity shares		
Investment in PT Indonesia	264,983	264,983
	264,983	264,983
Loans		
Unsecured, considered good		
Advances to related parties	1,641,886	596,972
Loans to employees	-	-
	1,641,886	596,972
Other financial assets		
Security deposits	-	-
	-	-
Current	-	-
Non-Current	-	-
	-	-
Unbilled revenue	444,829	-
	444,829	-
Current	444,829	-
Non-Current	-	-
	444,829	-
Total Current	444,829	-
Total Non-Current	-	-
	444,829	-
Other current assets		
Advances recoverable in cash or kind	63,059	-
Prepaid expenses	-	-
	63,059	-

Notes to the financial statements for the year ended Mar 31, 2019

	31 Mar 2019 SGD	31 Mar 2018 SGD
Trade receivables		
Trade receivables	-	-
Receivable from other related parties	-	-
Total Trade Receivable	<u>-</u>	<u>-</u>
Break-up of security details:		
Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	675,173	-
Doubtful	-	-
Total	<u>675,173</u>	<u>-</u>
Impairment Allowance		
Unsecured, considered good	-	-
Doubtful	-	-
Total trade receivables	<u>675,173</u>	<u>-</u>
Cash Bank Balances		
Balance with banks:		
- in current accounts	5,159	7,845
Cash on hand	-	-
	<u>5,159</u>	<u>7,845</u>
Current Tax Asset (Net)		
Advance income-tax	-	-
Provision for taxation	528,761	150,000
Total	<u>528,761.00</u>	<u>150,000.00</u>
	<u>-528,761</u>	<u>-150,000</u>
Other current assets		
Capital Advances	34,226	34,226
Less: Allowance for doubtful capital advances	-34,226	-
Advances recoverable in cash or kind	63,059	-
Prepaid expenses	-	-
Balances with statutory / government authorities	-	-
Prepaid rent	-	-
	<u>63,059</u>	<u>34,226</u>
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	538,121	-88,019
ii) Items of OCI	-	-
Share based payment reserve	-	-
	<u>538,121</u>	<u>-88,019</u>
i) Retained earnings		
Opening balance	-88,019	-3,819
Net profit/(loss) for the year	626,140	(84,200)
Items of OCI recognised directly in retained earnings	-	-
	<u>538,121</u>	<u>-88,019</u>

Notes to the financial statements for the year ended Mar 31, 2019

	31 Mar 2019 SGD	31 Mar 2018 SGD
Deferred tax liabilities		
Due to depreciation	-	-
Employee benefit obligations		
Leave obligations	-	-
Borrowings		
Unsecured		
Interest free loan from related parties repayable on demand	-	-
Trade payables		
Trade payables	687,972	771,304
Trade payables to related parties	1,314,735	-
	<u>2,002,707</u>	<u>771,304</u>
Other Financial liabilities		
Payable towards capital goods	-	-
Employee related payables	-	-
Other current liabilities		
Advances from customers	-	45,241
TDS Payable	-	-
Sales tax/Vat payable	-	-
Social security payables	-	-
Advances to related parties	-	-
	<u>-</u>	<u>45,241</u>
Revenue from operations:		
Sales of traded goods	-	-
Sales of services	1,432,970	13,657
	<u>1,432,970</u>	<u>13,657</u>
Other Income:		
Interest income on		
Bank deposits	-	-
Provision for doubtful debts written back	-	-
Rental Income	-	-
Unspent liabilities written back	-	-
Profit on Sale of Investment	-	-
Miscellaneous income	3,148,838	2,138,767
	<u>3,148,838</u>	<u>2,138,767</u>
Operating Expenses		
Value added service charges	2,452,219	1,690,566
	<u>2,452,219</u>	<u>1,690,566</u>
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	-	-

Notes to the financial statements for the year ended Mar 31, 2019

	31 Mar 2019	31 Mar 2018
	SGD	SGD
23 Other expenses		
Electricity and water	-	-
Rent	-	-
Rates and taxes	31,549	66,105
Insurance	-	-
Repair and maintenance	8,746	17,452
Computers and others	-	-
Advertising and sales promotion	-	-
Travelling and conveyance	-	-
Communication costs	-	-
Legal and professional fees	-	-
Interest on late payment	1,054,134	311,650
Payment to auditors	-	-
Provision for doubtful debts and advances	-	-
Exchange difference(net)	34,226	-
Bad debts/advances written off	-7,897	-792
Fair Value decrease in investment properties	-	-
Impairment of investment	-	-
Loss on disposal of tangible assets (net)	-	-
Miscellaneous expenses	-	-
	3,930	1,643
	<u>1,124,688</u>	<u>396,058</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>