	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		15,981	33,3
Investment property		-	-
Other Intangible assets		=	-
Financial assets		32,771	5,4
Investments			
Loans		11,715,053	11,715,0
Louis		7,166,313	
Current assets		18,930,118	11,753,8
Financial assets			
Trade receivable			
Cash and cash equivalents		51,263	125,5
		16,712	49,23
Other financial assets		72,544	65,08
Current tax assets (Net)		-153,543	-100,00
Other Current assets	_	13,565	12,36
		541	152,22
	_	18,930,659	11,906,06
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital		6,448,999	C 449.00
Other Equity		12,105,641	6,448,99
Equity attributable to owners of S GIC Pte Ltd	_	18,554,640	4,646,70
	_	10,554,040	11,095,70
Non Current Liabilities			
Financial Liabilities			
Loans			
Other financial liabilities		-	237,258
Provisions		-	-
Defered tax liabilities		-	-
Other non-current liabilities		6,593	6,593
our our naointies	_	6.503	
		6,593	243,851
Current Liabilities			
Financial Liabilities			
Borrowings		152,656	152,656
Trade payables		190,710	399,863
Other Financial Liabilities		17,040	13,986
Other Current Liabilities		9,020	-
	-	369,426	566,505
l'otal			





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		1,013,021	951,172
Other income		4,059,938	-
Total Income (1 + 2)		5,072,959	4,575,509 5,526,683
Expenses:			<u> </u>
Purchase of traded goods			
Operating Expenses		-	-
Employee benefit expense		-36,636	214,212
Depreciation and amortization expense		181,311	359,593
Other expenses		26,468	105,232
Finance Costs		1,530,647	1,286,052
Total expenses	_		
	_	1,701,790	1,965,089
Profit before exceptional items and tax	-	2.254.450	
Exceptional items		3,371,170	3,561,592
Profit before tax	-	3.251.151	<u> </u>
Income tax expense:		3,371,170	3,561,592
(1) Current tax		C#0 = 4.4	
(2) Deferred tax		659,544	647,202
Income tax adjustments for earlier years		-	-
Profit (Loss) for the year	_	2711 (27	
	_	2,711,625	2,914,390



4

	As at 31 Mar 2019	As at
a. Equity Share Capital:	No. of shares	31 Mar 2018 No. of shares
At the beginning of the year/period		rior or anales
Issue of share capital	6,448,999	6,448,999
Outstanding at the end of the year/period		
o was on the year/periou	6,448,999	6,448,999
Notes to the financial statements for the year ended Mar 31, 2019		
	31 Mar 2019	31 Mar 2018
Investments	SGD	SGD
Unquoted equity shares		
Investment in Omnia	 	
Investment in SDN	6,802,750	6,802,750
Investment in SVK	88,333	88,333
Investment in SVU	1,842	1,842
Investment in SVG	. 417	417
Investment in SVT	66,200	66,200
Investment in RDC	213,200	213,200
Investment in SVZ	707	707
Investment in SVM	1,280	1,280
Investment in SDSA	137 4,540,187	137
	11,715,053	4,540,187
	11,713,033	11,715,053
Loans		
Unsecured, considered good		
Advances to related parites	7,166,313	
Loans to employees	7,100,515	-
	7,166,313	
Other financial assets		
Security deposits	13,035	12.024
•	13,035	13,035
Current	13,035	13,035
Non-Current	10,000	13,035
	13,035	13,035
Unbilled revenue	50 500	
	59,509	52,054
Current	<u>59,509</u> 59,509	52,054
Non-Current	-	52,054
	59,509	52,054
Total Current	F0 F44	
Total Non-Current	72,544	65,089
	72,544	65,089
Other current assets		
Advances recoverable in cash or kind		
Prepaid expenses	13,450	12,301
	13,450	12,301

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

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To be a second	31 Mar 2019 SGD	31 Mar 2018 SGD
Trade receivables		
Trade receivables	38,824	105.506
Receivable from other related parties	12,439	125,536
Total Trade Receivable	51,263	125,536
Break-up of security details:	 	120,000
Trade receivables		
Secured, considered good		
Unsecured, considered good		
Doubtful	51,263	125,536
Total	27,380 78,643	144,019 269,555
Impairment Allowance		209,333
Unsecured,considered good		
Doubtful		
	27,380	144,019
Total trade receivables	27,380	144,019
	51,263	125,536
Cash Bank Balances		
Balance with banks:		
- in current accounts	16713	
Cash on hand	16,712	49,233
	16,712	49,233
Current Tax Asset (Net)	-	·
Advance income-tax		
···		<u> </u>
Provision for taxation	153 542	-
	153,543 153,542.70	100,000
Total	-153,543	100,000.00 -100,000
		-100,000
Other current assets		
Capital Advances	-	-
Advances recoverable in cash or kind Prepaid expenses	13,450	12,301
Balances with statutory / government authorities	-	-
Prepaid rent	116	63
	13,565	-
	13,305	12,364
Equity share capital and other equity		
13(a) Equity Share capital		
Share capital	6,448,999	6,448,999
Issued during the period		<u> </u>
	6,448,999	6,448,999
13(b) Other equity		
Retained earnings		
i)Retained earnings	8,629,033	5.017.407
Securities Premium	4,653,084	5,917,407
ii)items of OCI	-1,231,321	-1,270,702
Share based payment reserve	54,845	-,=70,702
	12,105,641	4,646,705
i)Retained earnings		
Opening balance	# 04m +0m	
Net profit/(loss) for the year	5,917,407	3,003,017
Items of OCI recognised directly in retained earnings	2,711,625	2,914,390
,gs	8,629,033	5,917,407
	-,,	0,011,407

Deferred tax liabilities Due to depreciation 6,593 6,5	Notes to the financial statements for the year ended Mar 31, 2	019		
Deferred tax liabilities Due to depreciation 6,593 6,5				
Section Sect				
Page	Due to depreciation		6 502	£ =0.0
Borrowings Unsecured Interest free loan from related parties repayable on demand 152,656				
Unsecured 152,656 162,010 309,863 166,010 152,656 166,010 152,656	Donnouter		0,000	0,393
Interest free loan from related parties repayable on demand 152,656 122,656 122,656 122,656 122,656 122,656 122,656 12				
152,656 152,				
Trade payables 370,721 399,863 Trade payables to related parties 190,710 399,863 Trade payables to related parties 190,710 399,863 Other Financial liabilities 17,040 13,986 Payable towards capital goods 17,040 13,986 Employee related payables 17,040 13,986 Other current liabilities 9,020 - Advances from customers 9,020 - TDS Payable - - Sales tax/Vat payables - - Social security payables - - Sales of traded goods - - Sales of services 1,013,021 951,172 Sales of services 1,013,021 951,172 Other Income: - - Interest income on - - Bank deposits - - Provision for doabtful debts written back 116,639 339,146 Rental Income - - Miscellaneous income 3,875,712	Parties repayable on demand	-		
Trade payables 370,721 399,863 Trade payables to related parties -180,010 399,863 Other Finaucial liabilities Payable towards capital goods 17,040 13,986 Employee related payables 17,040 13,986 Other current liabilities 9,020 - Advances from customers 9,020 - Advances from customers 9,020 - Sales sax/Vat payable - - Social security payables - - Advances to related parties - - Sales of services 1,013,021 951,172 Sales of services 1,013,021 951,172 Sales of services 1,013,021 951,172 Interest income on 116,639 339,146 Repeatal Income 116,639 339,146 Unspent liabilities written back 67,577 - Profit on Sale of Investment 3,875,722 4,236,36 Miscellaneous income 3,875,722 4,236,36 Operating Expenses			152,656	152,656
Trade payables to related parties 370,721 399,863 Other Financial liabilities 180,710 399,863 Payable towards capital goods 17,040 13,986 Employee related payables 17,040 13,986 Other current liabilities 70,000 13,986 Advances from customers 9,020 - TDS Payable - - Sales tax/Vat payable - - Social security payables - - Advances to related parties 9,020 - Revenue from operations: - - Sales of traded goods - - Sales of services 1,013,021 951,172 Other Income: - - Interest income on - - Bank deposits - - Provision for doubtful debts written back 67,577 - Proviti on Sale of Investment 67,577 - Wiscellaneous income 3,875,722 4,236,363 Value added service charges 36,636 <td></td> <td></td> <td></td> <td></td>				
180,010 399,863 190,710 399,863 190,710 399,863 190,710 399,863 190,710 399,863 190,710 13,986 17,040 13,986			370 721	300 943
Other Financial liabilities 17,040 13,986 Payable towards capital goods 17,040 13,986 Employee related payables 17,040 13,986 Other current liabilities 17,040 13,986 Advances from customers 9,020 - TDS Payable - - Sales tax/Vat payable - - Social security payables - - Advances to related parties - - Revenue from operations: - - Sales of services 1,013,021 951,172 Sales of services 1,013,021 951,172 Interest income on - - Bask deposits 116,639 339,146 Rental income 67,577 - Unspent liabilities written back 67,577 - Profit on Sale of Investment 3,875,722 4,236,363 Wiscellaneous income 3,875,722 4,236,363 Unspent liabilities written back 67,577 - Unspent liabilities written back	Trade payables to related parties			322,003
Payable towards capital goods 17.040 13.986 13.986 13.98				399,863
Payable towards capital goods 17.040 13.986 13.986 13.98	Other Pierre 1 1 M 1 mg			
Purple P	Payable towards capital goods			
17,040 13,966 17,040 13,966 17,040 13,966 17,040 13,966 17,040 13,966 17,040 13,966 1	Employee related navables		-	-
Other current liabilities Advances from customers 9,020 - TDS Payable - - Sales tax/Vat payable - - Social security payables - - Advances to related parties - - Revenue from operations: - - Sales of traded goods - 1,013,021 951,172 Sales of services 1,013,021 951,172 Other Income: - - Interest income on - - Bank deposits - - Provision for doubtful debts written back 116,639 339,146 Rental Income - - Unspent liabilities written back 67,577 - Profit on Sale of Investment - - Miscellaneous income 3,875,722 4,236,363 Value added service charges -36,636 214,212 Employee benefit expense -36,636 214,212 Employee benefit expense -8 -32,636 Salaries, wages and	1 5 p-sy world			13,986
Advances from customers 9,020 - TDS Payable - - Sales tax/Vat payables - - Social security payables - - Advances to related parties - - Revenue from operations: - - Sales of traded goods - - Sales of services 1,013,021 951,172 Other Income: - - Interest income on - - Bank deposits - - Provision for doubtful debts written back 116,639 339,146 Rental Income - - Unspert liabilities written back 67,577 - Profit on Sale of investment - - Miscellaneous income 3,875,722 4,236,363 Value added service charges -36,636 214,212 Employee benefit expense -36,636 214,212 Employee benefit expense 181,213 359,267 Staff welfare expenses 98 336			17,040	13,986
### TDS Payable 9,020				
Sales tax/Vat payable Social security payables Social security payabl	Advances from customers		9.020	
Social security payables			-	-
Revenue from operations: Sales of traded goods Sales of services 1,013,021 951,172 1,013,021	Social security manufacture		_	-
Revenue from operations: Sales of traded goods Sales of services 1,013,021 951,172 Other Income: Interest income on - - Bank deposits - - Provision for doubtful debts written back 116,639 339,146 Rental Income 67,577 - Unspent liabilities written back 67,577 - Profit on Sale of Investment - - Miscellaneous income 3,875,722 4,236,363 4,059,938 4,575,509 Operating Expenses Value added service charges 36,636 214,212 Employee benefit expense 346,636 214,212 Employee benefit expense 98 326 Staff welfare expenses 98 326 Leave Encashment 181,311 359,593 Depreciation and amortization expense 23,647 104,844 Depreciation on investment property - - Amortization of intangible assets 2,820 388			-	-
Revenue from operations: Sales of traded goods 1,013,021 951,172 Sales of services 1,013,021 951,172 Other Income: Interest income on Bank deposits - - Provision for doubtful debts written back 116,639 339,146 Rental Income - - Unspent liabilities written back 67,577 - Profit on Sale of Investment 3,875,722 4,236,363 Miscellaneous income 3,875,722 4,236,363 Operating Expenses Value added service charges -36,636 214,212 Employee benefit expense -36,636 214,212 Employee benefit expense -8 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment 181,311 359,593 Depreciation and amortization expense - - Depreciation of property, plant and equipment 23,647 104,844 <th< td=""><td> was to related parties</td><td></td><td></td><td></td></th<>	was to related parties			
Sales of traded goods 1,013,021 951,172 Sales of services 1,013,021 951,172 Other Income: Interest income on			9,020	
Sales of services 1,013,021 951,172 Other Income: Interest income on Bank deposits Provision for doubtful debts written back 116,639 339,146 Rental Income 116,639 339,146 Rental Income 67,577 - Unspent liabilities written back 67,577 - Profit on Sale of Investment 3,875,722 4,236,363 Miscellaneous income 3,875,722 4,236,363 A,059,938 4,575,509 Operating Expenses Value added service charges 36,636 214,212 Employee benefit expense 3181,213 359,267 Contribution to provident and other funds 181,213 359,267 Contribution to provident and other funds 98 326 Staff welfare expenses 98 326 Leave Encashment 181,311 359,993 Depreciation and amortization expense 23,647 104,844 Depreciation on investment property	Revenue from operations:			
1,013,021 951,172 1,013,021 951,172 1,013,021 951,172 1,013,021 951,172 1,013,021 951,172 1,013,021 951,172 1,013,021 951,172 1,013,021 951,172 1,013,021 951,172 1,013,021 951,172 1,013,021			_	
Other Income: Interest income on Interest income on Bank deposits	Sales of services	I,	013,021	951.172
Other Income: Interest income on - Bank deposits - Provision for doubtful debts written back 116,639 339,146 Rental Income - Unspent liabilities written back 67,577 - Profit on Sale of Investment 3,875,722 4,236,363 Miscellaneous income 3,875,722 4,236,363 Wiscellaneous income 3,636 214,212 Operating Expenses Value added service charges -36,636 214,212 Employee benefit expense Salaries, wages and bonus 181,213 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment - - Depreciation and amortization expense - 181,311 359,593 Depreciation of property, plant and equipment 23,647 104,844 Depreciation of intangible assets 2,820 388				
Interest income on	Other Income			
Bank deposits 116,639 339,146 Provision for doubtful debts written back 116,639 339,146 Rental Income 67,577 - Unspent liabilities written back 67,577 - Profit on Sale of Investment 3,875,722 4,236,363 Miscellaneous income 3,875,722 4,236,363 4,059,938 4,575,509 Operating Expenses Value added service charges -36,636 214,212 Employee benefit expense -36,636 214,212 Salaries, wages and bonus 181,213 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment - - Depreciation and amortization expense - - Depreciation of property, plant and equipment 23,647 104,844 Depreciation of intangible assets 2,820 388	· · · · · · · · · · · · · · · · · · ·			
Rental Income	Bank deposits		-	-
Constraint income 67,577 Profit on Sale of Investment 3,875,722 4,236,363 Miscellaneous income 3,875,722 4,236,363 4,059,938 4,575,509 Operating Expenses Value added service charges -36,636 214,212 Employee benefit expense 214,212 Salaries, wages and bonus 181,213 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment 181,311 359,593 Depreciation and amortization expense 23,647 104,844 Depreciation on investment property 2,820 388	Provision for doubtful debts written back	,	116 620	-
Profit on Sale of Investment Miscellaneous income 3,875,722 4,236,363 4,059,938 4,575,509	· · · · · · · · · · · · · · · · · · ·	•	110,039	339,146
Miscellaneous income 3,875,722 4,236,363 4,059,938 4,575,509 Operating Expenses Value added service charges -36,636 214,212 Employee benefit expense -36,636 214,212 Employee benefit expense -36,636 214,212 Contribution to provident and other funds 181,213 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment - - Depreciation and amortization expense - - Depreciation of property, plant and equipment 23,647 104,844 Depreciation on investment property - - Amortization of intangible assets 2,820 388			67,577	-
Contribution to provident and other funds Staff welfare expenses			-	_
Operating Expenses Value added service charges -36,636 214,212 -36,636 214,212 Employee benefit expense 8 Salaries, wages and bonus 181,213 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment 181,311 359,593 Depreciation and amortization expense 23,647 104,844 Depreciation on investment property - - Amortization of intangible assets 2,820 388	Miscenaneous income			4,236,363
Value added service charges -36,636 214,212 Employee benefit expense 359,267 Salaries, wages and bonus 181,213 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment - - Depreciation and amortization expense 181,311 359,593 Depreciation of property, plant and equipment 23,647 104,844 Depreciation on investment property - - Amortization of intangible assets 2,820 388		4,0	59,938	4,575,509
Value added service charges -36,636 214,212 Employee benefit expense 359,267 Salaries, wages and bonus 181,213 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment - - Depreciation and amortization expense 181,311 359,593 Depreciation of property, plant and equipment 23,647 104,844 Depreciation on investment property - - Amortization of intangible assets 2,820 388	Operating Expenses			
2-36,636 214,212	Value added service charges		26.626	
Employee benefit expense Salaries, wages and bonus Contribution to provident and other funds Staff welfare expenses Leave Encashment Depreciation and amortization expense Depreciation of property, plant and equipment Depreciation on investment property Amortization of intangible assets 181,213 359,267 181,311 359,593 181,311 359,593 104,844 23,647 104,844				
Salaries, wages and bonus 181,213 359,267 Contribution to provident and other funds - - Staff welfare expenses 98 326 Leave Encashment - - Depreciation and amortization expense 181,311 359,593 Depreciation of property, plant and equipment 23,647 104,844 Depreciation on investment property - - Amortization of intangible assets 2,820 388			20,050	214,212
Contribution to provident and other funds 181,215 359,267 Staff welfare expenses 98 326 Leave Encashment 181,311 359,593 Depreciation and amortization expense 23,647 104,844 Depreciation on investment property - - Amortization of intangible assets 2,820 388	Employee benefit expense			
Staff welfare expenses 98 326 Leave Encashment - Depreciation and amortization expense Depreciation of property, plant and equipment 23,647 104,844 Depreciation of intangible assets 2,820 388	Salaries, wages and bonus	18	31,213	359,267
Leave Encashment 98 326 - - - Depreciation and amortization expense 181,311 359,593 Depreciation of property, plant and equipment 23,647 104,844 Depreciation on investment property - - Amortization of intangible assets 2,820 388	Staff welfare expenses	,	-	
Depreciation and amortization expense Depreciation of property, plant and equipment Depreciation on investment property Amortization of intangible assets 181,311 359,593 104,844 23,647 104,844 2,820 388			98	326
Depreciation and amortization expense Depreciation of property, plant and equipment Depreciation on investment property Amortization of intangible assets 23,647 104,844 23,647 23,647 388			-	<u> </u>
Depreciation of property, plant and equipment 23,647 104,844 Depreciation on investment property Amortization of intangible assets 2,820 388	Depreciation and amortization expense	18	1,311	359,593
Depreciation on investment property Amortization of intangible assets 2,820 388	Depreciation of property, plant and equipment	2	3 647	104.644
	Depreciation on investment property	2	J,U4/	104,844
	Amortization of intangible assets	:	2,820	398
				105,232

-,		
	31 Mar 2019 SGD	31 Mar 2018 SGD
23 Other expenses		
Electricity and water	_	43
Rent		43
Rates and taxes	9,691	30,254
Insurance	-	30,234
Repair and maintenance	_	-
Computers and others	4,260	11 224
Advertising and sales promotion	111,380	11,324
Travelling and conveyance	32,779	88,917
Communication costs	5,109	78,006
Legal and professional fees	· ·	80,005
Payment to auditors	1,360,987	626,907
Provision for doubtful debts and advances	44,408	71,643
Exchange difference(net)	- 	
Bad debts/advances written off	-67,998	267,236
Fair Value decrease in investment properties	· -	-
Impairment of investment	-	-
Loss on disposal of tangible assets (net)	-	-
Miscellaneous expenses	70.020	
	30,030 1,530,647	31,717 1,286,052
D		1,200,002
Payment to Auditors		
As auditors:		
Audit fee	44,408	71,643
Tax audit fees	-	71,045
Limited review	_	_
In other capacity:	_	-
Taxation matters	_	•
Company law matters	_	_
Other services (certification fee)	_	
Reimbursement of expenses	_	-
	44,408	71,643
Finance Costs	<u> </u>	
Interest on intercorporate loans	-	_
•	-	