

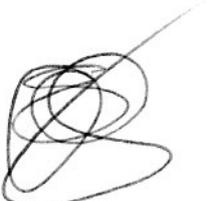
Chiwale Estate Management Services Limited
Management Financials for the period ended

Particulars	Notes	31-Dec-19 (Ind AS)	31-Dec-18 (Ind AS)
ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment		-	-
(b) Capital work-in-progress		-	-
(c) Investment in subsidiary	3	-	-
(d) Financial assets		-	-
(i) Investments		-	-
(ii) Loans		-	-
(i) Other financial assets		-	-
(e) Deferred tax asset		-	-
(e) Deferred cost	4	-	-
Total non-current assets		-	-
(2) Current assets			
(a) Inventories		-	-
(b) Financial assets		-	-
(i) Investments		-	-
(i) Trade receivables	5	-	-
(ii) Cash and cash equivalents	6	-	-
(iii) Bank balances other than (iii) above		1,657.00	3,522.00
(iv) Other financial assets	7	-	-
(d) Other current assets	8	-	-
(vi) Other financial assets		-	-
(e) Deferred cost	4	-	-
Total current assets		1,657.00	3,522.00
Total assets		1,657.00	3,522.00
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	9	1,000.00	1,000.00
(b) Other equity	10	-	-
Total equity		1,000.00	1,000.00
Liabilities			
(1) Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings	11	-	-
(ii) Other financial liabilities		-	-
(b) Employee benefit obligations		-	-
(c) Long term provision		-	-
(c) Deferred tax liabilities (net)		-	-
Other non-current liabilities		-	-
Total non-current liabilities		-	-
(2) Current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings	11	-	-
(ii) Trade payables	12	-	-
(iii) Other financial liabilities	13	-	-
(b) Provisions		-	-
(c) Other current liabilities	14	-	-
(d) Current tax liabilities	15	657.00	2,522.00
Total current liabilities		657.00	2,522.00
Total equity and liabilities		1,657.00	3,522.00


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Chiwale Estate Management Services Limited
Management Financials for the year ended

Particulars	Notes	Qtr Ended Dec'19	Qtr Ended Dec'18
Revenue from operations			
Other income	16	220,000	157,745
Total income		220,000	157,745
Expenses			
Stores and Spares Consumed			
Purchases of stock-in-trade			
Changes in inventories of finished goods, work-in-progress and stock-in-trade			
Employee benefits expense	17	-	-
Finance costs	18		
Depreciation and amortisation expense			
Other expenses	19	220,000	157,745
Total expenses		220,000	157,745
Profit before tax		-	-
Income tax expense			
- Current tax	20	-	-
- Deferred tax			
Total tax expense		-	-
Profit for the year		-	-
Other comprehensive income			
<i>Items that will not be reclassified to profit or loss</i>			
Remeasurements of post-employment benefit obligations			
Changes in fair value of FVOCI equity instruments			
Gain/(loss) on sale of FVOCI equity instruments			
Income tax relating to these items			
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the period		-	-
Earnings per Equity Share [Nominal value per share: Rs. 10 each]			
Basic and diluted earnings per share			



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Chiwale Estate Management Services Limited
Statement of changes in equity

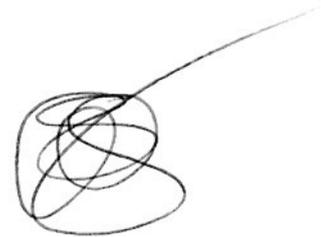
(All amounts in USD, unless otherwise stated)

A. Equity share capital		
Particulars	Notes	Amount
As at 31 Dec 2018	9	1,000
Changes in equity share capital		
As at 31 Dec 2018	9	1,000
Changes in equity share capital		
As at 31 Dec 2019		1,000

B. Other equity			
Particulars	Notes	Retained earnings	Total other equity
As at 31 Dec 2019		-	-
Profit for the year		-	-
Other comprehensive income/(expense)		-	-
Total comprehensive income for the year		-	-
Transfer in equity*		-	-
As at 31 Dec 2019		-	-

Particulars	Notes	Retained earnings	Total other equity
As at 31 Dec 2019		-	-
Profit for the year		-	-
Other comprehensive income/(expense)		-	-
Total comprehensive income for the year		-	-
Transfer in equity		-	-
As at 30 Jun 2019		-	-

The above statement of changes in equity should be read in conjunction with the accompanying notes.



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Chiwale Estate Management Services Limited
Notes to financial statements for the period ended

Note: 9 Equity share capital

Authorised equity share capital

Particulars	31-Dec-19 (Ind AS)	Qtr Ended Dec'18	31-Dec-18 (Ind AS)
Issued, subscribed and paid-up equity share capital			
Particulars	31-Dec-19 (Ind AS)	Qtr Ended Dec'18	31-Dec-18 (Ind AS)
1 shares of USD 1 each	1,000	1,000	1,000
	1,000	1,000	1,000

(i) Movement in equity share capital

Particulars	31-Dec-19 (Ind AS)	Qtr Ended Dec'18	31-Dec-18 (Ind AS)
Opening balance	1,000	1,000	1,000
Issue of shares	-	-	-
Closing balance	1,000	1,000	1,000

Terms and rights attached to equity shares

(ii) Details of shareholders holding more than 5% shares in the company

Shareholder	31-Dec-19(Ind AS)		31-Dec-18
	Number of shares	% holding	Number of shares
Dhunseri Petrochem & Tea Pte Ltd	1.00	100.00	1.00

Note: 10 Other equity

(i) Retained earnings

Particulars	31-Dec-19 (Ind AS)	31-Dec-18
Opening balance	-	-
Net profit/(loss) for the period	-	-
<i>Items of other comprehensive income recognised directly in retained earnings</i>		
Closing balance	-	-

Nature and purpose of other reserves



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Chiwale Estate Management Services Limited
Notes to financial statements for the period ended

(All amounts in K'000, unless otherwise stated)

Note: 8 Other current assets

Particulars	31-Dec-19 (Ind AS)	31-Dec-18	Qtr Ended March'18
Advance Rent		-	-
Security Deposit - Rent		-	-
Advance to Others	-	-	-
Prepaid Expense		-	-
Total Advances		-	-

Note: 12 Trade payables

Particulars	31-Dec-19 (Ind AS)	31-Dec-18	Year Ended Dec'18
Current			
Advance from related party	363	2,522	15,432
Interest payable on loans	-	-	-
Audit Remuneration			
Salary payable			
MTM Loss on Derivative Contracts			
Others			
Total	363	2,522	15,432

Note: 13 Other financial liabilities

Particulars	31-Dec-19 (Ind AS)	31-Dec-18	Year Ended Dec'18
Current			
Loan from Holding Company			
Interest on loan			
Total			

The amount owing to holding company is non-trade in nature, unsecured and is interest free with no fixed repayment terms.