3Xchange!		
Year	Period	Desc
2008	Apr	30th Apr
2009	May	31st May
2010	Jun	30th June
2011	July	31st July
2012	Aug	31st Aug
2013	Sep	30th Sep
2014	Oct	31st Oct
2015	Nov	30th Nov
2016	Dec	31st Dec
2017	Jan	31st Jan
2018	Feb	29th Feb
2019	Mar	31st Mar
2020		
2021		
2022		
2023		
2024		

Curr	Currency
AED	UAE Dirham
AUD	Australian Dollars
BDT	Bangladesh Taka
CAD	Canadian Dollars
CNY	Chinese Yuan
DEM	German Mark
EUR	Euro
FCFA	Franc CFA
GBP	Great Britain Pound
HKD	Hong Kong Dollar
IDR	Indonesian Rupiah
INR	Indian Rupees
JPY	Japanese Yen
LKR	Sri Lankan Rupees
MYR	Malaysian Ringgit
NLG	Netherlandies Guilder
OMR	Omani Riyal
PHP	Philippine Peso
SGD	Singapore Dollars
THB	Thailand Bhat
USD	US Dollars
VND	Vietnam Dong
ZAR	Rand

Name of the Entity	Entity
NAME OF THE COMPANY	
TRF LIMITED	TRFI
ADITYA AUTOMOTIVE APPLICATIONS PRIVATE LIMITED	AAAP
TRF HOLDINGS LIMITED	TRFH
TRF SINGAPORE PTE LIMITED	TRFS
YORK TRANSPORT EQUIPMENT PTE LIMITED	YORK
DUTCH LANKA TRAILER MANUFACTURING LIMITED	DLTL
DUTCH LANKA ENGINEERING PRIVATE LIMITED	DLE
DUTCH LANKA TRAILER MANUFACTURERS LLC	DLCC
TATA INTERNATIONAL DLT PRIVATE LIMITED	TDLT
HEWITT ROBINS INTERNATIONAL HOLIDNGS LIMITED	HRIL
CONSOLIDATED FINANCIAL STATEMENTS	CFS

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Annex 100 - Financial Statements - Ind AS Format

Name of the company >>>	TRF SINGAPORE PTE LIMITED	
Financial Year >>>	2024	
Period >>>	Mar	
Reporting currency >>>	SGD	Audit Status
		, v
BS Reporting Period >>>	As at 31 Mar 2024	Unaudited
BS Comparative Period >>>	As at 31 Mar 2023	Audited
PL Reporting Period >>>	Apr-Mar 2024	Unaudited
PL Comparative Period >>>	Apr-Mar 2022	Audited

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			As at 31 Mar 2024	As at 31 Mar 2023
/I) ACC	SETS	Note	Unaudited	Audited
.,	n-current assets			
) Goodwill on consolidation	01	-	-
) Fixed assets			
	(i) Tangible assets	02	-	-
	(ii) Capital work-in-progress	02	-	-
	(iii) Other Intangible assets	03		-
	(iv) Intangible assets under development	03	-	-
			-	-
(c)	Equity accounted investments	04	-	-
(d)		05	<u> </u>	
(e)) Financial assets			
	(i) Other non-current investments	06	-	-
	(ii) Trade receivables	07	-	-
	(iii) Other financial assets	08	-	-
(5)	(iv) Derivative assets	09	-	-
(f)		10	-	-
(g)		11	6.077	- 6.077
(h)			6,077	6,077
(i)	Deletted tax assets		6.077	6.077
2) C	rent assets		6,077	6,077
	Inventories	12		
) Financial assets	12		
(0)	(i) Current investments	13		
	(ii) Trade receivables	07		
	(iii) Cash and bank balances	14	10,658,121	3,282,073
	(iv) Other financial assets	08	50,807	236,021
	(v) Derivative assets	09		
(c)		10		_
(d)		11	2,550	2,550
(e)	Current tax assets			
(f)	Assets Held for Sale			6,839,037
			10,711,478	10,359,681
(II) EQU (1) Equ	UITY AND LIABILITIES			
) Equity Share Capital	15	20,440,176	20,440,176
	Other equity			
	(i) Equity component of other financial instruments	16		-
	(ii) Retained earnings	17	(10,144,749)	(10,584,932
	(iii) Other components of equity	18	-	-
(c)	Non controlling interest		-	-
	(i) Equity Share Capital	19		-
	(ii) Other Equity	19	<u> </u>	-
			10,295,427	9,855,244
	are application money pending allotment	16		-
	n-current liabilities			
(a)	Financial liabilities			
	(i) Long term borrowings	20	-	-
	(ii) Derivative liabilities			-
	(iii) T	09	-	
	(iii) Trade payables	21	-	-
0.5	(iv) Other financial liabilities	21 22		-
(b)	(iv) Other financial liabilities Long term provisions	21 22 23	· ·	
(c)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations	21 22 23 10	· ·	-
(c)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities	21 22 23 10 24	- - - 390,000.00	-
(c) (d) (e)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities	21 22 23 10	· ·	- - -
(c)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities	21 22 23 10 24	390,000.00	- - - 399,000.00
(c) (d) (e) (f)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities	21 22 23 10 24	- - - 390,000.00	- - - 399,000.00
(c) (d) (e) (f)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities	21 22 23 10 24	390,000.00	- - - 399,000.00
(c) (d) (e) (f)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities	21 22 23 10 24	390,000.00	- - - 399,000.00
(c) (d) (e) (f)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities rrent liabilities Financial liabilities	21 22 23 10 24 25	390,000.00	- - - 399,000.00
(c) (d) (e) (f)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities rrent liabilities Financial liabilities (i) Short term borrowings	21 22 23 10 24 25	390,000.00	- - 399,000.00 - 399,000.00
(c) (d) (e) (f)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities rent liabilities Financial liabilities (i) Short term borrowings (ii) Derivative liabilities	21 22 23 10 24 25	390,000.00	399,000.00 399,000.00
(c) (d) (e) (f)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities rent liabilities Financial liabilities (i) Short term borrowings (ii) Derivative liabilities (iii) Trade payables	21 22 23 10 24 25	390,000.00	399,000.00 399,000.00
(c) (d) (e) (f) 4) Cur (a)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities rent liabilities Financial liabilities (i) Short term borrowings (ii) Derivative liabilities (iii) Trade payables (iv) Other financial liabilities	21 22 23 10 24 25 20 09 21 22	390,000.00	399,000.00 399,000.00
(c) (d) (e) (f) (a) (a) (b)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities rent liabilities Financial liabilities (i) Short term borrowings (ii) Derivative liabilities (iii) Trade payables (iv) Other financial liabilities Short term provisions	21 22 23 10 24 25 20 09 21 22 23	390,000.00 - 390,000.00 - - - - - - - - 32,128	399,000.00 399,000.00
(c) (d) (e) (f) (a) (a) (b) (c)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities rent liabilities Financial liabilities (i) Short term borrowings (ii) Derivative liabilities (iii) Trade payables (iv) Other financial liabilities Short term provisions Retirement benefit obligations	21 22 23 10 24 25 20 09 21 22 23 10	390,000.00 390,000.00 	399,000.00 399,000.00 - 399,000.00
(c) (d) (e) (f) (4) Cur (a) (b) (c) (d) (e)	(iv) Other financial liabilities Long term provisions Retirement benefit obligations Other non-financial liabilities Non current tax liabilities Deferred tax liabilities Trent liabilities Financial liabilities (i) Short term borrowings (ii) Derivative liabilities (iii) Trade payables (iv) Other financial liabilities Short term provisions Retirement benefit obligations Other non-financial liabilities	21 22 23 10 24 25 20 09 21 22 23 10 24	390,000.00 390,000.00	399,000.00 399,000.00

				Amount in SGD
			Apr-Mar 2024	Apr-Mar 2022
		Note	Unaudited	Audited
Т	Revenue from operations	26	-	-
II	Other Income	27	4,721,212.54	92,202.93
III	Total Revenue (I + II)		4,721,212.54	92,202.93
IV	EXPENSES			
IV	EXPENSES (a) Raw materials consumed			
	(b) Payment of sub-contractors			
	(c) Purchases of finished, semi-finished and other products			
	(d) Changes in stock of finished goods, work-in-progress and stock-in-trade	29		-
	(e) Employee benefit expense	30		-
	(f) Finance costs	31	958.60	586.45
	(g) Depreciation and amortisation expense			-
	(1) Property Plant and Equipment - Depn			
	(2) Intangible Fixed Assets - Amortisation			
	(h) Other expenses	32	3,941,478.86	205,436.48
	Total Expenses (IV)		3,942,437.46	206,022.94
٧	Share of profit / (loss) of joint ventures and associates			-
	(1) Share of profit / (loss) of joint ventures			
	(2) Share of profit / (loss) of associates			
VI	Profit/(loss) before exceptional items and tax (III - IV + V)		778,775.08	(113,820.01)
VIII	Exceptional Items Profit/(loss) before tax after exceptional items (MI + MII)		770 775 00	(442 920 04)
IX	Profit/(loss) before tax after exceptional items (VI + VII) Tax Expense		778,775.08	(113,820.01)
- 1/	(1) Current tax		338,591.98	2,309.96
	(i) Current tax		338,591.98	2,309.96
	(ii) Current tax relating to previous years			
	(2) Deferred tax			-
	(i) Deferred tax			
	(ii) Deferred tax relating to previous years			
	(3) MAT Credit			
	Total tax expense		338,591.98	2,309.96
Х	Profit/(loss) for the period (VIII - IX)		440,183.10	(116,129.97)
XI	Profit/(Loss) for the period attributable to:			
- AI	Owners of the Company		440,183.10	(116,129.97)
	Non controlling interests		440,103.10	(116,129.97)
	Non controlling interests		440,183.10	(116,129.97)
XII	Other comprehensive income			
	A (i) Items that will not be recycled to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax on items that will be reclassified to profit or loss		-	-
XII	Total comprehensive income for the period (X + XII)		440,183.10	(116,129.97)
XIII	Total comprehensive income for the period attributable to: Owners of the Company		440 492 40	(446 400 07)
	Non controlling interests		440,183.10	(116,129.97)
	Non controlling interests		440,183.10	(116,129.97)
XIV	Earnings per equity share			
	(1) Basic			
	(2) Diluted			
Chec	k for allocation of total comprehensive inocme - should be zero		•	
Chec	k for depreciation - should be zero		•	
Chec	k for amortisation - should be zero	<u> </u>	-	
Amo	ount available for appropriations and appropriations			
χv	Profit/(loss) for the period (XVI above)		440,183.10	(116,129.97)
XVI	Add: Profit and Loss account balance brought forward from last year / (period)		(10,584,931.96)	(10,468,801.99)
XVII				
	Add: Profit and Loss account balance relating to stake change			
VIV	Add: Profit and Lace account balance relating to disposal of group undertakings			

VA LIGHT	loss) for the period (AVI above)	440,103.10	(110,129.97)
XVI Add: P	ofit and Loss account balance brought forward from last year / (period)	(10,584,931.96)	(10,468,801.99)
XVII Add: P	ofit and Loss account balance relating to acquisitions		
XVIII Add: P	ofit and Loss account balance relating to stake change		
XIX Add: P	ofit and Loss account balance relating to disposal of group undertakings		
XX Add: A	djustments on account of transitional adjustments		
XXI Amour	t available for appropriations (XXV - XXVI + XXVII + XXVIII + XXIX+XXX+XXXI+XXXI	(10,144,748.87)	(10,584,931.96)
XXII Appro	priations		
(1) I	nterim Dividends on ordinary shares		
(2) F	roposed Dividends on ordinary shares		
(3) T	ax on dividends		
(4) T	ransfers to Reserves	-	-
	(i) General Reserve		
	(ii) Debenture Redemption Reserve		
	(iii) Statutory Reserve		
	(iv) Special Reserve		
	(v) Contingency Reserve		
	(vi) Capital Redemption Reserve		
	vii) Actuarial Gains / (Losses)		
Total A	ppropriations	-	-
XXIII Amour	t carried to Balance Sheet (XXXIII - XXXIV)	(10,144,748.87)	(10,584,931.96)

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Statement of other comprehensive income for the period Apr-Mar 2024

			Apr-Mar 2024	Apr-Mar 2022
1 14			Unaudited	Audited
		gequently reclassified to profit or loss gn currency translation differences - foreign Companies/operations		
(α)	(i)	Additions/(Deductions) to Reserves		
	(ii)	Recycled to P&L - General		
	(vi)	Tax impact		
	(vii)	Share of OCI - JV		
	(viii)	Share of OCI - Asso		
	(ix)	CFS Adjustments		
	(x)	Exchange differences on consolidation		
(b)) Fair	value of cash flow hedges	-	-
	(i)	Additions/(Deductions) to Reserves		
	(ii)	Recycled to P&L - General		
	(iii)	Recycled to P&L - Non occurence of forecast transaction		
	(iv)	Basis Adjustment		
	(vi)	Tax impact		
	(vii) (viii)	Share of OCI - JV Share of OCI - Asso		
	(ix)	CFS Adjustments		
	(x)	Exchange differences on consolidation		
(d)		valuation of financial assets (other than equity instruments) designated as fair value		_
(u)	(i)	Additions/(Deductions) to Reserves	_	-
	(ii)	Recycled to P&L - General		
	(iii)	Recycled to P&L - Non occurrence of forecast transaction		
	(vi)	Tax impact		
	(vii)	Share of OCI - JV		
	(viii)	Share of OCI - Asso		
	(ix)	CFS Adjustments		
	(x)	Exchange differences on consolidation		
			-	-
II Item	ns not	subsequently reclassified to profit or loss		
(e)	Reva	luation of property, plant and equipment	-	-
	(i)	Additions/(Deductions) to Reserves		
	(ii)	Recycled to P&L - General		
	(iii)	Recycled to P&L - Non occurence of forecast transaction		
	(vi)	Tax impact		
	(vii)	Share of OCI - JV		
	(viii)	Share of OCI - Asso		
	(ix)	CFS Adjustments		
(f)	(x)	Exchange differences on consolidation		
(f)	(i)	easurement gains / (losses) on defined benefit plans Additions/(Deductions) to Reserves	-	<u> </u>
	(ii)	Recycled to P&L - General		
	(iii)	Recycled to P&L - Non occurrence of forecast transaction		
	(vi)	Tax impact		
	(vii)	Share of OCI - JV		
	. ,	Share of OCI - Asso		
	(ix)	CFS Adjustments		
	(x)	Exchange differences on consolidation		
(g)		valuation of equity instruments designated as fair value through OCI	-	-
.57	(i)	Additions/(Deductions) to Reserves		
	(ii)	Recycled to P&L - General		
	(iii)	Recycled to P&L - Non occurence of forecast transaction		
	(vi)	Tax impact		
	(vii)	Share of OCI - JV		
	(viii)	Share of OCI - Asso		
	(ix)	CFS Adjustments		
	(x)	Exchange differences on consolidation		
			-	-
		r Comprehensive Income (I+II)	-	-
		prehensive income attributable to:		
-1		ers of the Company	-	-
-2		e of MI in Other comprehensive income	-	-
	(i)	Foreign currency translation reserve Cash flow hadre reserve		
	(ii)	Cash flow hedge reserve Investment revaluation reserve (other than equity instruments)		
	(iv)			
	(1/)	Revaluation reserve		
	(v)	Revaluation reserve Remeasurement gains/(losses)		
	(v) (vi) (vii)	Revaluation reserve Remeasurement gains/(losses) Equity instruments revaluation reserve		

01 - Goodwill on consolidation

	As at 31 Mar 2024	As at 31 Mar 2023
	Unaudited	Audited
Cost at beginning of period		
Additions relating to acquisitions		
Disposal of group undertakings		
Change arising from recognition of DTA		
Classified as held for sale		
Exchange differences on consolidation		
Cost at end of period		-
Impairment at beginning of period		
Charge for the period		
Additions relating to acquisitions		
Disposal of group undertakings		
Classified as held for sale		
Exchange differences on consolidation		
Impairment at end of period		-
Net book value at beginning of period		-
Net book value at end of period		-

02 - Tangible assets

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Amount in SGD

As at 31 Mar 2024 (Unaudited)	Freehold Land (incl Roads)	Freehold Buildings	Leasehold Buildings	Owned Plant and Machinery	Electrical Installation	Fin Leased Plant and Machinery	Furniture and fixtures	Office Equipments	Vehicles	Leased FFOE & Vehicles	Total Tangible Assets	Capital work in progress	Total tangible assets including capital work in progress
Cost at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions relating to acquisitions											-		-
Additions											-		-
Disposals											-		-
Disposal of group undertakings											-		-
Classified as held for sale											-		-
Transfers between group companies											-		-
Other re-classifications (Transfers in / out)											-		-
Revaluation taken to Fixed Assets / Equity											-		-
Exchange difference capitalised to CWIP											-		-
Exchange differences on consolidation											-		-
Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation at beginning of period	-	-	-	-	-	-	-	-	-	-	-	na	-
Additions relating to acquisitions											-	na	-
Charge for the period											-	na	-
Disposals											-	na	-
Disposal of group undertakings											-	na	-
Classified as held for sale											-	na	-
Transfers between group companies											-	na	-
Other re-classifications (Transfers in / out)											-	na	-
Exchange differences on consolidation											-	na	-
Depreciation at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment at beginning of period											-		-
Additions relating to acquisitions											-		-
Charge for the period											-		-
Disposals											-		-
Disposal of group undertakings											-		-
Classified as held for sale											-		-
Transfers between group companies											-		-
Other re-classifications (Transfers in / out)											-		-
Exchange differences on consolidation											-		-
Impairment at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Net book value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Net book value at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-

02 - Tangible assets (contd...)

As at 31 Mar 2023 (Audited)	Freehold Land (incl Roads)	Freehold Buildings	Leasehold Buildings	Owned Plant and Machinery	Electrical Installation	Fin Leased Plant and Machinery	Furniture Office Eq	uipments	Vehicles	Leased FFOE & Vehicles	Total Tangible Assets	Capital work in progress	Total tangible assets including capital work in progress
Cost at beginning of period											-	-	-
Additions relating to acquisitions													-
Additions													-
Disposals													-
Disposal of group undertakings													-
Classified as held for sale													-
Transfers between group companies													-
Other re-classifications (Transfers in / out)													-
Revaluation taken to Fixed Assets / Equity											-		-
Exchange difference capitalised to CWIP											-		-
Exchange differences on consolidation											-		-
Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation at beginning of period											-	na	-
Additions relating to acquisitions											-	na	-
Charge for the period											-	na	-
Disposals											-	na	-
Disposal of group undertakings											-	na	-
Classified as held for sale											-	na	-
Transfers between group companies											-	na	-
Other re-classifications (Transfers in / out)											-	na	-
Exchange differences on consolidation											-	na	-
Depreciation at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Net book value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Net book value at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-

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PricewaterhouseCoopers LLP

Amount in SGD

03 - Other Intangible assets

As at 31 Mar 2024 (Unaudited)	Patents	Technical Know how	Software Costs	Trade Marks	Development of property	Exploration and Evaluation Assets	Other Intangible Assets	Total Intangible Assets	under development	Total intangible assets including intangible assets under development
Cost at beginning of period			-	-	-	-	-	-		-
Additions relating to acquisitions								-		
Additions								-		-
Disposals								-		-
Disposal of group undertakings								-		-
Classified as held for sale								-		-
Transfers between group companies								-		-
Other re-classifications (Transfers in / out)								-		-
Revaluation taken to Fixed Assets / Equity								-		-
Exchange differences on consolidation								-		-
Cost at end of period	-	-	-	-	-	-	-	-	-	-
Amortisation at beginning of period	-		-	-	-	-	-	-	na	-
Additions relating to acquisitions								-	na	-
Charge for the period								-	na	-
Disposals								-	na	-
Disposal of group undertakings								-	na	-
Classified as held for sale								-	na	-
Transfers between group companies								-	na	-
Other re-classifications (Transfers in / out)								-	na	-
Exchange differences on consolidation								-	na	-
Amortisation at end of period	-	-	-	-	-	-	-	-	-	-
Net book value at beginning of period	-	-	-	-	-	-	-	-	-	-
Net book value at end of period	-	-	-	-	-	-	-	-	-	-

03 - Other Intangible assets (Contd...)

As at 31 Mar 2023 (Audited)	Patents	Technical Know how	Software Costs	Trade Marks	Development of property	Exploration and Evaluation Assets	Other Intangible Assets	Total Intangible Assets	Intangible assets under development	assets including intangible assets under development
Cost at beginning of period			-	-	-	-	-	-		-
Additions relating to acquisitions								-		-
Additions								-		-
Disposals								-		-
Disposal of group undertakings								-		-
Classified as held for sale								-		-
Transfers between group companies								-		-
Other re-classifications (Transfers in / out)								-		-
Revaluation taken to Fixed Assets / Equity								-		-
Exchange differences on consolidation								-		-
Cost at end of period	-	-	-	-	-	-	-	-	-	-
Amortisation at beginning of period	-		-	-	-	-	-	-	na	-
Additions relating to acquisitions								-	na	-
Charge for the period								-	na	-
Disposals								-	na	-

Disposal of group undertakings								-	na	-
Classified as held for sale								-	na	-
Transfers between group companies								-	na	-
Other re-classifications (Transfers in / out)								-	na	-
Exchange differences on consolidation								-	na	-
Amortisation at end of period	-	-	-	-	-	-	-	-	-	-
Net book value at beginning of period	-	-	-	-	-	-	-	-	-	-
Net book value at end of period	-	-	-	-	-	-	-	-	-	-

^{*} Nature of other intangible assets, if any, to be explained by way of a footnote.

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PricewaterhouseCoopers LLP

TRF SINGAPORE PTE LIMITED

Amount in SGD

04 - Equity accounted investments

Second	04 - Equity accounted investments		As at 31 Mar 2024 (Unaudited)					As at 31 Mar 2023 (Audited)							
Addition relating to acquaintering Company Company		Joint Ventures	Joint Ventures		Associates	Associates	Investments in	Accounted	Joint Ventures	Joint Ventures		Associates	Associates	in	Total Equity Accounted Investments
Addition intelling to acqualations	Cost at beginning of period			-	-	-	-	-			-			-	-
Disposed of group undersidangs - -	Additions			-			-	-			-			-	-
Section of the post of the p	Additions relating to acquisitions			-			-	-						-	-
Stake ortunge	Disposals						-	-			-			-	-
Classified and both of tark	Disposal of group undertakings			-			-	-			-			-	-
Reclassifications trunvinfer in (r od)	Stake change						-	-			-			-	-
Submary of differences on consolidation (Control at early of period (Control at earl	Classified as held for sale			-			-	-			-			-	-
Coast am off period	Re-classifications (transfers in / out)						-	-			-			-	-
Share of post acqualition reserves at beginning of period Additions relating to acqualitions Disposals Dis	Exchange differences on consolidation							-			-			-	-
Additions relating to equalisations	Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	
Disposal of group undertakings Stake change Sta	Share of post acquisition reserves at beginning of period				-	-		-						-	-
Disposal of group undertakings	Additions relating to acquisitions							-			-			-	-
Slake change Share of post fax results during the period Share of post fax results during the period to convers Share of post for the period to convers Share of DCI for the period to Sward than Prul. and OCI Share of DCI for the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the period to Sward than Prul. and OCI of the sward than Prul. and OCI of th	Disposals							-			-			-	-
Share of Dost for results during the period Share of Colf for the period to owners Share of movement in equity other than PrL and OCI Divident received during the period Share of Colf for the period to Associates Colf for the period for sale Re-classifications (transfers in / oxt) Exchange differences on consolidation Share of OCI for the period to Associates Colfage for the period to Associates Colfage for the period to Associates Colfage for the period to Results (transfers in / oxt) Exchange differences on consolidation Share of post or cupicalistion reserves at end of period Colfage for the period Colfage for th	Disposal of group undertakings							-			-			-	-
Share of Colf for the period to somers	Stake change							-			-			-	-
Share of Movement In equity other than PnL and OCI Divident received during the period	Share of post tax results during the period							-			-			-	-
Dividend received during the period Share of COI for the period to JVs Share of COI for the period to Suscitates Classifications (transfers in / out) Exchange differences on consolidation Share of Doi to Acquisition reserves at end of period Exchange differences on consolidation Share of Doi to Acquisition reserves at end of period Charge for the period Share of Doi to Acquisition reserves at end of period Charge for the period Charge for the period Charge for the period Charge for the period Slake of the period Charge for the	Share of OCI for the period to owners							-						-	-
Share of OCI for the period to JVs Share of OCI for the period to Associates	Share of movement in equity other than PnL and OCI			-			-	-			-			-	-
Share of OCI for the period to Associates	Dividend received during the period						-	-						-	-
Classified as held for sale Re-classifications (transfers in / cut) Re-classifications	Share of OCI for the period to JVs			-			-	-			-			-	-
Re-classifications (transfers in / out)	Share of OCI for the period to Associates			-			-	-			-			-	-
Exchange differences on consolidation Share of post acquisition reserves at end of period Charge for the period	Classified as held for sale							-						-	-
Share of post acquisition reserves at end of period Provision at beginning of period Provision at end in the period Provision at end of period	Re-classifications (transfers in / out)			-			-	-			-			-	-
Provision at beginning of period	Exchange differences on consolidation						-	-							-
Charge for the period	Share of post acquisition reserves at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reversals during the period -<	Provision at beginning of period		-		-	-	-	-						-	-
Additions relating to acquisitions	Charge for the period			-											-
Additions relating to acquisitions	Reversals during the period						-	-						-	-
Disposal of group undertakings Stake change Classified as helf of sale Re-classifications (transfers in / out) Exchange differences on consolidation Provision at end of period Carrying value at beginning of period	Additions relating to acquisitions						-	-							-
Stake change	Disposals			-			-	-			-			-	-
Classified as held for sale	Disposal of group undertakings						-	-							-
Re-classifications (transfers in / out)	Stake change							-							-
Re-classifications (transfers in / out)	Classified as held for sale							-						-	
Exchange differences on consolidation								-						-	_
Provision at end of period	Exchange differences on consolidation							-						-	
Carrying value at beginning of period	Provision at end of period		_		_	_		-	-	-		-		-	
, , , , , , , , , , , , , , , , , , ,	Carrying value at beginning of period	-	-					-	-						
	Carrying value at end of period		-	-	_	-	_			_	-	-		-	

Marked for the purpose of identification only

PricewaterhouseCoopers LLP

05 - Investments in subsidiaries

	As a	t 31 Mar 2024 (Unaudited	d)	As at 31 Mar 2023 (Audited)				
	Investments in Subsidiaries Quoted	Investments in Subsidiaries Unquoted	Total Shares in Subsidiaries	Investments in Subsidiaries Quoted	Investments in Subsidiaries Unquoted	Total Shares in Subsidiaries		
Cost at beginning of period		6,839,037.32	6,839,037.32		6,839,037.32	6,839,037.32		
Additions			-			-		
Additions relating to acquisitions			-			-		
Disposals			-			-		
Disposal of group undertakings			-			-		
Stake Change			-			-		
Re-classifications (transfers in / out)			-			-		
Exchange differences on consolidation			-			-		
Cost at end of period	-	6,839,037.32	6,839,037.32	-	6,839,037.32	6,839,037.32		
Provision at beginning of period			-			-		
Charge for the period		-	-			-		
Reversals during the period			-			-		
Additions			-			-		
Additions relating to acquisitions			-			-		
Disposals		6,839,037.32	6,839,037.32			-		
Disposal of group undertakings			-			-		
Stake Change			-			-		
Re-classifications (transfers in / out)			-			-		
Exchange differences on consolidation			-			-		
Provision at end of period	-	6,839,037.32	6,839,037.32	-	-	-		
Carrying value at beginning of period	-	6,839,037.32	6,839,037.32	-	6,839,037.32	6,839,037.32		
Carrying value at end of period	· ·	-	-	-	6,839,037.32	6,839,037.32		
Cost	1114011100	1114012100	Calculated	1114011100	1114012100	Calculated		
Provision	1114011200	1114012200	Calculated	1114011200	1114012200	Calculated		

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06 - Other Non-Current investments

Amount in SGD

00 - Other Non-Ourient investments						As at 31 Mar 20	24 (Unaudited)					inodiit iii oob
			Quot	ed					Unquoted			
	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Total unquoted investments	Total investments
Cost at beginning of period					-	-	-	-	-	-	-	-
Additions						-					-	-
Additions relating to acquisitions						-					-	-
Disposals						-					-	-
Disposal of group undertakings						-					-	-
Stake change						-					-	-
Fair value changes	na			na		-	na			na	-	-
Classified as held for sale						-					-	-
Re-classifications (transfers in / out)						-					-	-
Exchange differences on consolidation						-					-	-
Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-
Provision at beginning of period					-	-	-	-	-	-	-	-
Charge for the period					na	-					-	-
Reversals during the period					na	-					-	-
Additions relating to acquisitions					na	-					-	-
Disposals					na	-					-	-
Disposal of group undertakings					na	-					-	-
Stake change					na	-					-	-
Classified as held for sale					na	-					-	-
Re-classifications (transfers in / out)					na	-					-	-
Exchange differences on consolidation					na	-					-	-
Provision at end of period	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-	-	-	-	-	-

06 - Other Non-Current investments (Contd...)

						As at 31 Mar 20	23 (Unaudited)					
			Quo	ted					Unquoted			
	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	instruments classified as fair	Classified as fair value through	Total unquoted investments	Total investments
Cost at beginning of period						-					-	-
Additions						-					-	-
Additions relating to acquisitions						-					-	-
Disposals						-					-	-
Disposal of group undertakings						-					-	-
Stake change						-					-	-
Fair value changes	na			na		-	na			na	-	-
Classified as held for sale						-					-	-
Re-classifications (transfers in / out)						-					-	-
Exchange differences on consolidation						-					-	-
Cost at end of period		-	-	-	-	-	-	-	-	-	-	-

Provision at beginning of period					-	-					-	-
Charge for the period					na	-					-	-
Reversals during the period					na	-					-	-
Additions relating to acquisitions					na	-					-	-
Disposals					na	-					-	-
Disposal of group undertakings					na	-					-	-
Stake change					na	-					-	-
Classified as held for sale					na	-					-	-
Re-classifications (transfers in / out)					na	-					-	-
Exchange differences on consolidation					na	-					-	-
Provision at end of period	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-	-	-	-	-	-

TRF SINGAPORE PTE LIMITED

Amount in SGD

07 - Trade receivables

	As at 31 Mar 2024 (Unaudited)			As at 31 Mar 2023 (Audited)			
	Non current	Current	Total	Non current	Current	Total	
Trade receivables							
(a) More than six months			-			-	
(b) Others			-			-	
Gross trade receivables	•	-	-	-	-	-	
Less: Provn for Doubtful trade receivables - Over six months old			-			-	
Less: Provn for Doubtful trade receivables - Others			-			-	
Net trade receivables	-	-	-	-	-	-	
Classification of trade receivables							
Secured, considered good		-	-		-	-	
Unsecured, considered good			-			-	
Doubtful	-	-	-	-	-	-	
Gross trade receivables	-	-	-	-	-	-	

Cash Flows from Operating Activities Profit for the year Adjustments for: Income tax expenses recognised in profit and loss account Share of profits from joint ventures Share of Profits from Discontinued Joint Venture Profit on sale of discontinued operation Loss on Disposal of discontinued operation Impairment of Goodwill Finance cost recognised in profit and loss Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets impairment loss recognised on other non-financial assets Impairment loss recognised on ther non-financial assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease) in other non-financial assets > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other	440,183.10 (338,591.90 4,116,203.4; (9,000.00 (267,628.40 (4,453,584.1; (512,417.96
Profit for the year Adjustments for: Income tax expenses recognised in profit and loss account Share of profits from joint ventures Share of Profits from Discontinued Joint Venture Profit on sale of discontinued operation Loss on Disposal of discontinued operation Impairment of Goodwill Finance cost recognised in profit and loss Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on ther non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	(338,591.9) 4,116,203.4; (9,000.0) (267,628.4) (4,453,584.1; (512,417.9)
Income tax expenses recognised in profit and loss account Share of profits from Discontinued Joint Venture Share of Profits from Discontinued Joint Venture Profit on sale of discontinued operation Loss on Disposal of discontinued operation Impairment of Goodwill Finance cost recognised in profit and loss Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Impairment loss recognised on other non-financial assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in other non-financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr	4,116,203.4: (9,000.0) (267,628.4! (4,453,584.1: (512,417.9)
Share of profits from Joint ventures Share of Profits from Discontinued Joint Venture Profit on sale of discontinued operation Loss on Disposal of discontinued operation Impairment of Goodwill Finance cost recognised in profit and loss Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange differences on long-term monetary items amortised from FCM Exchange differences on long-term loans Movements in working capital: (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in other non-financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr	4,116,203.4: (9,000.0) (267,628.4! (4,453,584.1: (512,417.9)
Share of Profits from Discontinued Joint Venture Profit on sale of discontinued operation Loss on Disposal of discontinued operation Impairment of Goodwill Finance cost recognised in profit and loss Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Impairment loss recognised in profit and loss Unrealised exchange (gain)/loss Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	(9,000.0) (267,628.4) (4,453,584.1: - - - - - - - - - - (512,417.9)
Profit on sale of discontinued operation Loss on Disposal of discontinued operation Impairment of Goodwill Finance cost recognised in profit and loss Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities > 1 Yr	- (9,000.00 (267,628.41 (4,453,584.1; - - - - - - - - - - - (512,417.99
Loss on Disposal of discontinued operation Impairment of Goodwill Finance cost recognised in profit and loss Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in other financial assets > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	- (9,000.00 (267,628.41 (4,453,584.1; - - - - - - - - - - - (512,417.99
Finance cost recognised in profit and loss Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange differences on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	(267,628.4) (4,453,584.1) - - - - - - - - - - (512,417.9)
Impairment of Investment Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	(267,628.4) (4,453,584.1) - - - - - - - - - - (512,417.9)
Provision on York legal claims - P/L Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	(267,628.4) (4,453,584.1) - - - - - - - - - - (512,417.9)
Gain on Foreign Currency fluctuation Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	(267,628.4) (4,453,584.1) - - - - - - - - - - (512,417.9)
Interest income recognised in profit and loss Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	(4,453,584.1; - - - - - - - - (512,417.99
Dividend income recognised in profit and loss Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	(4,453,584.1; - - - - - - - - (512,417.99
Net loss/(gain) on disposal of property, plant and equipment Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	- - - - - - - - (512,417.9
Net loss/(gain) recognised in profit and loss on financial liabilities designa Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities > 1 Yr	- - - - - - - (512,417.99
Impairment loss recognised on trade receivables Reversal of impairment loss recognised on other financial assets Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	- - - - - - - (512,417.99
Impairment loss recognised on other non-financial assets Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr	- - - - - - (512,417.99
Depreciation and amortisation of tangible and intangible assets Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities > 1 Yr	- - - - - (512,417.99
Liabilities no longer required written back Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr	- - - (512,417.9
Issue expenses recognised in profit and loss Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	- - - (512,417.9
Unrealised exchange (gain)/loss Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in trade receivables (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in short-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr	- - - (512,417.9
Exchange differences on long-term monetary items amortised from FCM Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Cash generated from operations Income taxes paid/(refunded)	- - (512,417.99
Exchange difference on long-term loans Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in trade receivables (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in short-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	- (512,417.99
Movements in working capital: (Increase)/Decrease in inventories (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	,
(Increase)/Decrease in inventories (Increase)/Decrease in trade receivables (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	,
(Increase)/Decrease in trade receivables (Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in hong-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	185,213.29
(Increase)/Decrease in other financial assets > 1 Yr (Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	185,213.29
(Increase)/Decrease in other financial assets < 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in short-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	185,213.29
(Increase)/Decrease in other non-financial assets > 1 Yr (Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in short-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	185,213.29
(Increase)/Decrease in other non-financial assets < 1 Yr Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in short-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	
Increase/(decrease) in amount due to immediate holding company Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in sort-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	
Increase/(decrease) in other financial liabilities < 1 Yr Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in short-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	-
Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in long-term provisions Increase/(decrease) in short-term provisions Increase/(decrease) in other financial liabilities > 1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	
Increase/(decrease) in long-term provisions Increase/(decrease) in short-term provisions Increase/(decrease) in other financial liabilities >1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	
Increase/(decrease) in other financial liabilities >1 Yr Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	
Increase/(decrease) in other non-financial liabilities < 1 Yr Cash generated from operations Income taxes paid/(refunded)	(79,385.33
Cash generated from operations Income taxes paid/(refunded)	
Income taxes paid/(refunded)	(400 500 0
, , , ,	(406,590.03
	338,591.9 6 (67,998.0
Cash flows from investing activities	(07,330.00
Payments for property plant and equipment	-
Proceeds from disposal of property, plant and equipment	
Proceeds from Sale of other non-current investments	2,722,833.89
Dividend received from joint ventures	
Dividend received from other non current investments	4,453,584.13
Interest received	267,628.40
(Increase)/decrease in earmarked deposits	7 444 040 4
Net cash from investment activities Cosh flows from financing activities	7,444,046.43
Cash flows from financing activities Proceeds from long-term loans	
Proceeds from finance lease arrangement	-
Proceeds from buyers' credit	<u>-</u>
Proceeds/(repayment) from/of working capital and other short term loans	-
Proceeds from Sale of Equity / Debt Instruments	-
Proceeds/(repayment) from/of bills discounting	-
Reduction of Equity Share capital	-
Repayment of long-term loans	-
Repayment of finance lease obligation	-
Repayment of buyers' credit	-
Dividend paid Premium paid on derivative contracts	-
Interest paid	-
Net cash used in financing activities	
Net increase/(decrease) in cash or cash equivalents	-
sh and cash equivalents as at 1 April ¹	
ect of exchange rate on translation of foreign currency Cash and cash equivalents	7,376,048.38 3,282,072.68

As at 31 Mar 2023 (Audited)

08 - Other financial assets

	A3 dt 31	iviai 2024 (Ollaudited	<u>'</u>	A3 at 3	i iviai 2025 (Addited)	
	Non current	Current	Total	Non current	Current	Tota
(a) Security deposits						
(b) Advance against equity						_
(c) Interest accrued on investments		50,807.29	50,807.29		2,917.42	2,917.42
(d) Interest accrued on deposits, loans and advances			-		_,-,-,-,-	
(e) Dividend receivable	na			na		
(f) Loans and advances to group companies	-	_		-	233,103.16	233,103.16
(1) Advance againt equity					200,100110	-
(2) Loans					233,103.16	233,103.16
(g) Other loans and advances	_	_		_	200,100.10	200,100.10
(1) Loans						
(2) Other advances						
(h) Other financial assets						
					_	-
			<u>-</u>	-		
		na			na	
(2) Deposit account with other banks > 1 Yr		na			na	-
(3) Current account with scheduled banks > 1 Yr		na			na	-
(4) Current account with other banks > 1 Yr		na	-		na	-
(j) Earmarked Non-current Cash and bank balances	-	-	-	-	-	-
(1) Earmarked Deposit account with scheduled banks > 1 Yr		na	<u> </u>		na	-
(2) Earmarked Deposit account with other banks > 1 Yr		na	-		na	-
(3) Earmarked Current account with scheduled banks > 1 Yr		na	· ·		na	-
(4) Earmarked Current account with other banks > 1 Yr		na	<u> </u>		na	-
Gross other financial assets	-	50,807.29	50,807.29	-	236,020.58	236,020.58
Less: Provision for bad & doubtful other financial assets						
(a) Contract assets			-			-
(b) Security deposits			-			-
(c) Advance against equity			-			-
(d) Interest accrued on investments			-			-
(e) Interest accrued on deposits, loans and advances			-			-
(f) Loans and advances to group companies	•	-		-	-	-
			<u> </u>			-
			-			-
	-	-		-	-	-
			-			-
(2) Other advances						
(h) Other financial assets						
Total provision for bad & doubtful other financial assets		-		-	-	-
Net other financial assets	-	50,807.29	50,807.29	-	236,020.58	236,020.58
(1) Advance againt equity (2) Loans (g) Other loans and advances (1) Loans (2) Other advances	-					
·				-		-
Net other financial assets		50,807.29	50,807.29	-	236,020.58	236,020.58
Classification of other financial assets						
Classification of other financial assets Secured, considered good					233,103.16	233,103.16
		-	<u> </u>		233,103.16	233,103.16
Secured, considered good		-		<u>-</u>	233,103.16	

As at 31 Mar 2024 (Unaudited)

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09 - Derivative instruments

	As at 31 M	ar 2024 (Unaudited)		As at 31	Mar 2023 (Audited)	
	Non current	Current	Total	Non current	Current	Total
(A) Derivative liabilities						
(i) Interest rate swaps			-			-
(ii) Options			-			-
(iii) Forward Forex Contracts			-			-
(iv) Cross Currency Swaps			-			-
(v) Commodity Contracts			-			-
(vi) Embedded Derivatives			-			-
(vii) Other Derivatives			-			-
Total derivative liabilities	-	-		-	-	-
(B) Derivative assets						
(i) Interest rate swaps			_			
(ii) Options			_			
(iii) Forward Forex Contracts			-			-
(iv) Cross Currency Swaps			-			-
(v) Commodity Contracts			-			-
(vi) Embedded Derivatives			-			-
(vii) Other Derivatives			-			-
Total derivative assets	-	-		-	-	-

10 - Retirement benefit assets and liabilities

	As at 31 M	lar 2024 (Unaudited)		As at 31	Mar 2023 (Audited)	
	Non current	Current	Total	Non current	Current	Total
(A) Retirement benefits liabilities						
(i) Pension Obligations			-			-
(ii) Retiring Gratuity			-	-	-	-
(iii) Post retirement medical benefits			-			-
(iv) Other Defined Benefit Provisions			-			-
Total Retirement benefit liabilities	-	-	-	-	=	-
(B) Retirement Benefit Assets						
(i) Pension Obligations			-			-
(ii) Retiring Gratuities			-			-
(iii) Post Retirement Medical Benefits			-			-
(iv) Other Defined Benefit Provisions			-			-
Total Retirment benefit assets	-	-	-	-	-	-

11 - Other non-financial assets

	As at 31 M	lar 2024 (Unaudited)		As at 31 Mar 2023 (Audited)			
	Non current	Current	Total	Non current	Current	Tota	
(a) Contract assets			-			-	
(b) Capital advances	-	na	-		na	-	
(c) Advance with public bodies	-	-	-	-	-	-	
(1) Service tax			-			-	
(2) Excise			-			-	
(3) Sales tax/VAT			-			-	
(4) GST							
(5) Others			-			-	
(d) MAT Credit Entitlement			-			-	
(e) Advance to suppliers			-			-	
(f) Loans and advances to group companies	-	-	-	-	-	-	
(1) Inter company control accounts			-			-	
(2) Other advances			-			-	
(g) Other advancesand prepayments	-	2,550.00	2,550.00	-	2,550.00	2,550.00	
Gross non financial assets	-	2,550.00	2,550.00	-	2,550.00	2,550.0	
Less: Provision for bad & doubtful non financial assets							
(a) Capital advances		na	-		na	-	
(b) Advance with public bodies	-	-	-	-	-	-	
(1) Service tax			-				
(2) Excise			-				
(3) Sales tax/VAT			-				
(4) Others			-				
(c) Loans and advances to group companies	-	-	-	-	-	-	
(1) Inter company control accounts			-			-	
(2) Other advances			-			-	
(d) Other advances and prepayments			-			-	
Total provision for bad & doubtful non financial assets	-	-	-	-	-	-	
	-	2,550.00	2,550.00	-	2,550.00	2,550.00	

12 - Inventories

		As at 31 Mar 2024	As at 31 Mar 2023
		Unaudited	Audited
(a)	Raw materials	-	-
	(1) Cost		
	(2) Less: Provision		
(b)	Work-in-progress	-	-
	(1) Cost		
	(2) Less: Provision		
(c)	Finished and semi-finished goods	-	-
	(1) Cost		
	(2) Less: Provision		
(d)	Stock-in-trade of goods acquired for trading	-	-
	(1) Cost		
	(2) Less: Provision		
(e)	Stores and spares	-	-
	(1) Cost		
	(2) Less: Provision		
(f)	Contract work in progress		
Tota	I Inventories	-	-
Inclu	ded above, goods-in-transit:		
(i)	Raw materials		
(ii)	Finished and semi-finished goods		
(iii)	Stock-in-trade of goods acquired for trading		
(iv)	Stores and spares		
Tota	I goods-in-transit	-	-

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13 - Other Current investments

As at 31 Mar 2024 (Unaudited)

						A3 at 31	mai 2024 (Ollado	iteuj					
			Quote	ed					Unquote	ed			
	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	fair value	Held for trading	Total quoted investments	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total unquoted investments	Total investments
Cost at beginning of period	-	-	-	-	-	-	-	-	-	-	na	-	-
Additions						-					na	-	-
Additions relating to acquisitions						-					na	-	-
Disposals						-					na	-	-
Disposal of group undertakings						-					na	-	-
Stake change						-					na	-	-
Fair value changes	na			na		-	na			na	na	-	-
Classified as held for sale						-					na	-	-
Re-classifications (transfers in / out)						-					na	-	-
Exchange differences on consolidation						-					na	-	-
Cost at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Charge for the period					na	-					na	-	-
Reversals during the period					na	-					na	-	-
Additions relating to acquisitions					na	-					na	-	-
Disposals					na	-					na	-	-
Disposal of group undertakings					na	-					na	-	-
Stake change					na	-					na	-	-
Classified as held for sale					na	-					na	-	-
Re-classifications (transfers in / out)					na	-					na	-	-
Exchange differences on consolidation					na	-					na	-	-
Provision at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-

13 - Other Current investments (Contd...)

Amount in SGD

	As at 31	Mar 2023	(Unaudited)
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			Quote	d	Unquoted						
	Classified as at amortised cost	Classified as fair value through OCI (other than equity instruments)	Equity instruments classified as fair value through OCI	Classified as fair value through P&L	Held for trading	Total quoted investments	Classified as fair value through instrume OCI (other than classified as is equity value thror.) Classified as fair value through instruments	nts Classified as air fair value gh through P&L	Held for trading	Total unquoted investments	Total investments
Cost at beginning of period						-			na	-	-
Additions						-			na	-	-
Additions relating to acquisitions						-			na	-	-
Disposals						-			na	-	-
Disposal of group undertakings						-			na	-	-
Stake change						-			na	-	-
Fair value changes	na			na		-	na	na	na	-	-
Classified as held for sale						-			na	-	-
Re-classifications (transfers in / out)						-			na	-	-
Exchange differences on consolidation						-			na	-	-
Cost at end of period		-	-	-	-	-		-	-	-	-

Provision at beginning of period					-	-					-	-	-
Charge for the period					na	-					na	-	-
Reversals during the period					na	-					na	-	-
Additions relating to acquisitions					na	-					na	-	-
Disposals					na	-					na	-	-
Disposal of group undertakings					na	-					na	-	-
Stake change					na	-					na	-	-
Classified as held for sale					na	-					na	-	-
Re-classifications (transfers in / out)					na	-					na	-	-
Exchange differences on consolidation					na	-					na	-	-
Provision at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at beginning of period	-	-	-	-	-	-	-	-	-	-	-	-	-
Carrying value at end of period	-	-	-	-	-	-	-	-	-	-	-	-	-

14 - Cash and bank balances

		As at 31 Mar 2024	As at 31 Mar 2023
		Unaudited	Audited
(a) Cash in	hand		
(b) Cheques	s, drafts on hand		
(c) Remittar	nce in-transit		
(d) Unrestric	cted Balances with banks	10,658,121.11	3,282,072.68
(1) Unre	estricted Balance with scheduled banks	10,658,121.11	3,282,072.68
(i)	In Current Account	122,640.93	214,695.32
(ii)	In Deposit Account	10,535,480.18	3,067,377.37
(2) Unre	estricted Balance with Other banks	-	-
<i>(i)</i>	In Current Account		
(ii)	In Deposit Account		
Total cash a	nd cash equivalents	10,658,121.11	3,282,072.68
(e) Earmark	ed Balances with banks	-	-
(1) Earr	marked Balance with scheduled banks	-	
(i)	In Current Account		
(ii)	In Deposit Account		
(2) Earr	marked Balance with Other banks	-	-
(i)	In Current Account		
(ii)	In Deposit Account		
Total cash a	nd bank balances	10,658,121.11	3,282,072.68

15 - Share capital

		As at 31 Mar 2024	As at 31 Mar 2023
		Unaudited	Audited
Authorised:			
	Ordinary Shares of CU XX each	20,440,175.80	20,440,175.80
	(31.03.20XX: Ordinary Shares of CU XX each)		
		20,440,175.80	20,440,175.80
Issued:			
	Ordinary Shares of CU XX each	20,440,175.80	20,440,175.80
	(31.03.20XX: Ordinary Shares of CU XX each)		
Subscribed:			
	Ordinary Shares of CU XX each	20,440,175.80	20,440,175.80
	(31.03.20XX: Ordinary Shares of CU XX each)		
		20,440,175.80	20,440,175.80

TRF SINGAPORE PTE LIMITED

16 - Other components of equity

Amount in SGD

	Attributable to owners of the Company								
	Share capital	Other components of equity							
As at 31 Mar 2024 (Unaudited)	Equity Share Capital-Paid up	Equity portion of Preference Shares	Share warrants	Share application money pending allotment	Total				
At beginning of the period					-				
Additions					-				
Buy backs		na	na		-				
Issue of Shares for Dividend		na	na		-				
Issue of Shares on Loan Redemption					-				
Issue expenses written off	na			na	-				
Transfers within equity					-				
Additions relating to acquisitions					-				
Disposal of group undertakings					-				
Stake change					-				
Repayments					-				
Other movements					-				
Exchange differences					-				
At end of period		-	-	-	-				

16 - Other components of equity (contd...)

Amount in SGD

	Attributable to owners of the Company								
	Share capital		Other compone	ents of equity					
As at 31 Mar 2023 (Audited)	Equity Share Capital-Paid up	Equity portion of Preference Shares	Share warrants	Share application money pending allotment	Total				
At beginning of the period					-				
Additions					-				
Buy backs		na	na		-				
Issue of Shares for Dividend		na	na		-				
Issue of Shares on Loan Redemption					-				
Transfers within equity					-				
Additions relating to acquisitions					-				
Disposal of group undertakings					-				
Stake change					-				
Repayments					-				
Other movements					-				
Exchange differences					-				
At end of period	-	-	-	-	-				

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17 - Retained earnings

Amount in SGD

		Attributab	le to owners of the C	Company	Amount in SGD
			Retained earnings		
As at 31 Mar 2024 (Unaudited)	Profit and loss	General Reserve	Remeasurement Gains/ (Losses)	Ind AS Transition Reserve	Total
At beginning of the period	(10,584,932)		-	-	(10,584,932)
Profit / (Loss) for the period	440,183.10	na	na	na	440,183.10
Other Comprehensive income for the period	na	na	-	na	-
(i) Total OCI - coming from OCI	na	na	-	na	-
(ii) Mi's share of OCI (INPUT)	na	na	-	na	-
Total comprehensive income for the period	440,183.10	-	-	-	440,183.10
Issue expenses written off	na		na	na	-
Actuarial gains/losses recognised	na	na		na	
Recycled to PL	na	na	na	na	
Dividends payable - External			na		-
Dividends payable - Group companies			na		-
Tax on dividends	-		na		-
Transitional adjustments	-		na		
Dividend Received	na	na	na	na	-
Direct adjustments to Retained Earnings (IFRS)		na	na		-
Transfers within equity					
Additions relating to acquisitions					
Disposal of group undertakings	-				
Stake change	-				-
Repayments	na	na	na	na	-
Revaluation taken to Fixed Assets / Equity	na		na	na	
Tax on Items Taken to Equity	na			na	
Transfers from Profit and Loss		-			
Other transfers in/(out) (Other re-classifications)	na	na	na	na	
Share of movement in equity other than PnL and OCI	na	na	na	na	-
Disposal	na	na	na	na	
Other movements					-
Exchange differences		na			-
At end of period	(10,144,748.87)	-	-	-	(10,144,748.87)

17 - Retained earnings (contd...)

Retained earnings

As at 31 Mar 2023 (Audited)	Profit and loss	General Reserve	Remeasurement Gains/ (Losses)	Ind AS Transition Reserve	Total
At beginning of the period	(10,468,801.99)				(10,468,801.99)
Profit / (Loss) for the period	(116,129.97)	na	na	na	(116,129.97)
Other Comprehensive income for the period	na	na	-	na	-
(i) Total OCI - coming from OCI	na	na	-	na	-
(ii) Mi's share of OCI (INPUT)	na	na	-	na	-
Total comprehensive income for the period	(116,129.97)	-	-	-	(116,129.97)
Issue expenses written off	na		na	na	-
Actuarial gains/losses recognised	na	na		na	-
Recycled to PL	na	na	na	na	-
Dividends payable - External			na	na	-
Dividends payable - Group companies			na	na	-
Tax on dividends	-		na	na	-
Transitional adjustments	-		na	na	-
Dividend Received	na	na	na	na	-
Direct adjustments to Retained Earnings (IFRS)		na	na		-
Transfers within equity					-
Additions relating to acquisitions	-				-
Disposal of group undertakings	-				-
Stake change					-
Repayments	na	na	na	na	-
Revaluation taken to Fixed Assets / Equity	na		na	na	-
Tax on Items Taken to Equity	na			na	-
Transfers from Profit and Loss					-
Other transfers in/(out) (Other re-classifications)	na	na	na	na	-
Share of movement in equity other than PnL and OCI	na	na	na	na	-
Disposal	na	na	na	na	-
Exchange differences		na			-
At end of period	(10,584,931.96)	-	-	-	(10,584,931.96)

18 - Other components of equity

As at 31 Mar 2024 (Unaudited)	Foreign Curr. Translation Reserve		Investment revaluation reserve (other than equity instruments)	Revaluation reserve	Investment evaluation reserve (equity instruments)	Securities Premium Reserve	Foreign Exchange Fluctuation Reserve	Amalgamation Reserve	ESOP	Capital Reserve	Foreign Currency Monetary Item Translation Difference Account	Total
At beginning of the period												-
Other Comprehensive income for the period	-	-	-	-	-	na	na	na	na	na	na	-
(i) Total OCI - coming from OCI		-	-	-	-	na	na	na	na	na	na	-
(ii) MI's share of OCI		-	-	-	-	na	na	na	na	na	na	-
Total comprehensive income for the period	-		-	-	-	-	-	-	-	-	-	-
Additions		na	na		na							-
Fair Value Changes	na			na		na	na	na	na	na	na	-
Issue expenses written off	na	na	na	na	na		na	na	na	na	na	
Recycled to PL												-
Transfers within equity												-
Additions relating to acquisitions												-
Disposal of group undertakings												
Stake change												-
Tax on Items Taken to Equity												
Transfers from Profit and Loss		na	na		na	na						-
Other movements												-
Exchange differences												-
At end of period	-		-	-	-	-	-	-	-	-	-	-

18 - Other components of equity (contd...)

As at 31 Mar 2023 (Audited)	Foreign Curr. Translation Reserve	Cash flow Hedge Reserve	Investment revaluation reserve (other than equity instruments)	Revaluation reserve	Equity instruments revaluation reserve	Securities Premium Reserve		Amalgamation Reserve	ESOP	Capital Reserve	Foreign Currency Monetary Item Translation Difference Account	Total
At beginning of the period				-								-
Other Comprehensive income for the period	-	-	-	-	-	na	na	na	na	na	na	-
(i) Total OCI - coming from OCI	-	-	-	-	-	na	na	na	na	na	na	-
(ii) MI's share of OCI	-	-	-	-	-	na	na	na	na	na	na	-
Total comprehensive income for the period	-	-	-	-	-							-
Additions		na	na		na							-
Fair Value Changes	na			na								-
Issue expenses written off												-
Recycled to PL												-
Transfers within equity												-
Additions relating to acquisitions												-
Disposal of group undertakings												-
Stake change												-
Tax on Items Taken to Equity												-
Transfers from Profit and Loss		na	na		na	na						-
Other movements												-
Exchange differences												-
At end of period	-	-	-	-	-	-	-	-	-	-	-	-

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TRF SINGAPORE PTE LIMITED

19 - Non Controlling interests

Amount in SGD

As at 31 Mar 2024 (Unaudited)	Non-controlling Interests (BS) - Share Capital	Non-controlling Interests (BS) - Other Equity	Total Non- controlling interests
At beginning of the period	-	-	-
Profit / (Loss) for the period	na	-	-
Other Comprehensive income for the period	na	-	-
(i) Total OCI - coming from OCI	na	na	na
(ii) Mi's share of OCI (INPUT)	na	-	-
Total comprehensive income for the period	-	-	-
Additions			-
Dividend Received			-
Additions relating to acquisitions			-
Disposal of group undertakings			-
Stake change			-
Other transfers in/(out) (Other re-classifications)			-
Share of movement in equity other than PnL and OCI			-
Disposal			-
Exchange differences			-
At end of period	-	-	-

19 - Non Controlling interests (contd...)

As at 31 Mar 2023 (Audited)	Non-controlling Interests (BS) - Share Capital	Non-controlling Interests (BS) - Other Equity	Total Non- controlling interests
At beginning of the period			-
Profit / (Loss) for the period	na	-	-
Other Comprehensive income for the period	na	-	-
(i) Total OCI - coming from OCI	na	na	na

(ii) Mi's share of OCI (INPUT)	na	_
Total comprehensive income for the period		
Additions		
Dividend Received		
Additions relating to acquisitions		
Disposal of group undertakings		
Stake change		
Other transfers in/(out) (Other re-classifications)		
share of movement in equity other than PnL and OCI		
Disposal		
Exchange differences		
At end of period		_

20 - Borrowings

As at 31 Mar 2024 (Unaudited)

As at 31 Mar 2023 (Audited)

	Long Term	Current maturities of Long-term *	Short Term	Total	Long Term	Current maturities of Long-term *	Short Term	Total
A. Secured Borrowings								
(a) Bonds / Debentures	-	-	-	-	-	-	-	-
(1) Non-convertible Bonds / Debentures				-				-
(2) Convertible Bonds / Debentures				-				-
(b) Term Loans								
(1) From Banks				-				-
(2) From Financial Institutions & Others				-				-
(c) Repayable on Demand								
(1) From Banks	-	-	-	-	-	-	-	-
(i) Working Capital Demand Loans	na	na		-	na	na	-	-
(ii) Cash Credit / Packing Credits	na	na		-	na	na		-
(2) From Financial Institutions & Others	-	-	-	-	-	-	-	-
(i) Working Capital Demand Loans	na	na		-	na	na		-
(ii) Cash Credit / Packing Credits	na	na		-	na	na		-
(d) Finance Lease Obligations			na	-			na	-
(e) Other Loans								
(1) Buyers' Credit	na	na		-	na	na	-	-
(2) Inter-corporate Deposits/Loans				-				-
(3) Bills discounted with own limits	na	na		-	na	na		-
(4) Other Loans				-				-
Total Secured Borrowings		-	-	-	-	-	-	-
B. Unsecured Borrowings								
(a) Bonds / Debentures			•	-	-	-	-	-
(1) Non-convertible Bonds / Debentures				-				-
(2) Other Convertible Bonds / Debentures				-				-
(b) Term Loans		-	-	-	-	-	-	-
(1) From Banks				-				-
(2) From Financial Institutions & Others				-				-
(c) Finance Lease Obligations			na	-			na	-
(d) Other Loans								
(1) Commercial Papers		na		-		na		-
(2) Inter-corporate Deposits/Loans				-				-
(3) Bills discounted with own limits		na		-		na		-
(e) Loans from group companies				-	-	-	-	-
(1) Inter Company Control Account		na		-		na		-
(2) Other Loans				-				-
Total Unsecured Borrowings		-	-	-	-	-	-	
Total Borrowings					-	-	-	-

^{*} Current maturities of long-term borrowings will be reported as a part of other current liabilities.

21 - Trade payables

	As at 31 N	lar 2024 (Unaudited)		As at 31 Mar 2023 (Audited)			
	Non current	Current	Total	Non-current	Current	Total	
(1) Creditors for supplies / services			-			-	
(2) Creditors for accrued wages and salaries			-			-	
(3) Creditors for supplies / services - Group			-			-	
(4) Acceptances			-			-	
Total trade payables	-	-	-	-	-		

22 - Other financial liabilities

	As at 31 I	Mar 2024 (Unaudited)		As at 31	Mar 2023 (Audited)	
	Non current	Current	Total	Non-current	Current	Total
(a) Current maturities of long-term debt	na	-	-	na	-	-
(b) Current maturities of finance lease obligations	na	-	-	na	-	-
(c) Interest payable	-	-	-	-	-	-
(i) Interest accrued but not due on borrowings	-	-	-	-	-	-
(1) On finance lease obligations						-
(2) On other borrowings			-			-
(ii) Interest accrued and due on borrowings	-	-		-	-	-
(1) On finance lease obligations			-			-
(2) On other borrowings					-	-
(iii) Preference dividend payable	na			na		-
(e) Unpaid dividends	na			na		-
(f) Application money received due for refund and interest accrued thereon	na			na		-
(g) Unpaid matured deposits and interest accrued thereon	na			na		-
(h) Unpaid matured debentures and interest accrued thereon	na			na		-
(i) Creditors for other liabilities	-	-		-	-	-
(1) Creditors for capital supplies/services						-
(2) Other credit balances	-					-
Total other financial liabilities						

Amount in SGD

23 - Provisions

	As at 31 M	As at 31 Mar 2024 (Unaudited)			As at 31 Mar 2023 (Audited)			
	Long Term	Short Term	Total	Long Term	Short Term	Total		
(a) Provision for employee benefits	-	-	-	-	-	-		
(1) Long-term Employee Benefits			-			-		
(b) Other Provisions	-	32,128.00	32,128.00	-	111,513.33	111,513.33		
(1) Warranty claims			-			-		
(2) Onerous contracts			-			-		
(3) Other Provisions		32,128.00	32,128.00		111,513.33	111,513.33		
Total Provisions	-	32,128.00	32,128.00	-	111,513.33	111,513.33		

24 - Other non-financial liabilities

As at 31 Mar 2024 (Unaudited)

As at 31 Mar 2023 (Audited)

		A3 at	31 Mai 2024 (Ollac	udited)	A3 at 31 Mai 2023 (Addited)			
		Non current	Current	Total	Non current	Current	Total	
(i)	Advances received from customers			-			-	
(ii)	Dues to customers under contract in progress			-			-	
(iii)	Pension payable under empployee separation scheme			-			-	
(iv)	Deposit from employees			-			-	
(v)	Employee recoveries and employer contributions	na		-	na		-	
(vi)	Statutory Dues (Excise duty, service tax, sales tax, TDS, Royalty etc)	na		-	na		-	
(vii)	Other credit balances	390,000.00	-	390,000.00	399,000.00	-	399,000.00	
Total	Other liabilities	390,000.00	-	390,000.00	399,000.00	-	399,000.00	

25 - Current Tax liabilities

As at 31 Mar 2024 (Unaudited)

As at 31 Mar 2023 (Audited)

		Non current	Current	Total	Non current	Current	Total
(i)	Provision for tax			-			-
(ii)	Provision for dividend tax			-			-
(iii)	Provision for fringe benefit tax			-			-
Tota	l	-	-	-	-	-	-

26 - Revenue from operations

		Apr-Mar 2024	Apr-Mar 2022
		Unaudited	Audited
(a) Re	evenue from Project Business		
(b) Sa	ale of Products		
(c) Sa	ale of Services		
(d) Ot	ther operating income		
Gross R	Revenue from Operations	-	-
(e) Le	ess: Excise duty recovered on sales	-	
Total Re	evenue from Operations	-	-

27 - Other income

		Apr-Mar 2024	Apr-Mar 2022
		Unaudited	Audited
(a)	Dividend Income	4,453,584.13	-
	(1) From investment in subsidiaries		
	(2) From investment in joint ventures and associates	4,453,584.13	-
	(i) From joint ventures		
	(ii) From associates	4,453,584.13	
	(3) From other non-current investments		
	(4) From current investments		
(b)	Interest income	267,628.40	92,202.93
	(1) Interest from Non-current investments		
	(2) Interest received on sundry advances, deposits, customer's balances	267,628.40	92,202.93
(c)	Net Gain / (Loss) on sale of investments	•	-
	(1) On sale of subsidiaries		
	(2) On sale of associates		
	(3) On sale of joint ventures		
	(4) On sale of other non-current investments		
	(5) On sale of current investments		
(d)	Liabilities/provision no longer required written back	-	
(e)	Profit on Sale of Fixed Assets		
(f)	Other miscellaneous income	-	-
Total	Other Income	4,721,212.54	92,202.93

28 - Consumption of Raw Materials

	Apr-Mar 2024	Apr-Mar 2022 Audited
	Unaudited	
Opening Stock of Raw material	-	
Purchases during the year	-	-
Subtotal	-	-
Foreign Currency Movement		
Add/(Less) : Foreign Exchange Differences on consolidation		
Closing Stock of Raw material		
Raw Materials consumed		

29 - Changes in stock of finished goods, work-in-progress and stock-in-trade

	Apr-Mar 2024	Apr-Mar 2022
	Unaudited	Audited
Opening Inventories and contracts in progress		
(a) Stock in trade	-	-
(b) Finished products	-	-
(c) Work-in-progress	-	-
(d) Contracts in progress	-	-
Total Opening Inventories and contracts in progress	-	-
Foreign Currency Movement		
Add/(Less): Foreign Exchange Differences on consolidation	-	-
	-	-
Closing Inventories and contracts in progress		
(a) Stock in trade	-	-
(b) Finished products	-	-
(c) Work-in-progress	-	-

30 - Employee benefit expense

		Apr-Mar 2024	Apr-Mar 2022
		Unaudited	Audited
(a)	Salaries and wages, including bonus		
(b)	Contribution to provident and other funds	•	-
	(1) Provident Fund		
	(2) Superannuation Fund		
	(3) Employees State Insurance		
	(4) Gratuity		
	(5) Post employment pension scheme		
	(6) Social Security Costs		
(c)	Staff welfare expenses		
Tota	Employee Benefit Expense		-

31 - Finance costs

	Apr-Mar 2024	Apr-Mar 2022
	Unaudited	Audited
(a) Interest expense		
(b) Other Borrowing Costs	958.60	586.45
(c) Finance charges on Finance leases		
Gross Interest	958.60	586.45
(d) Less: Interest capitalised		
Total finance costs	958.60	586.45

32 - Other Expenses

		Apr-Mar 2024	Apr-Mar 2022
(a) Ot-		Unaudited	Audited
	ores and spares consumed		
	pairs to buildings		
	pairs to plant and machinery		
	pairs to others		
(e) Rei		_	
. ,	wer and fuel		
(0)	tes and taxes and license fee		
. ,	xes and duties		-
) Sales tax		
(2,			
(3)			
(4)			
(5)			
(i) Ins	urance charges		
	eight and handling charges		
(k) Ser	rvice charges (Collection and order procurement)		
(I) Tra	evelling, conveyance and car running expenses		
(m) Pro	ofessional fees	(59,131.35)	8,856.38
<i>(n)</i> Em	ployee Cost for Persons on Deputation		
(o) Pro	ovision for doubtful debts and advances		
(p) Bac	d debts written off		
(q) Liq	uidated damages		
(r) Pro	ovision for foreseable losses		
(s) Pro	ovision for warranty expenses		
(t) Oth	ner expenses	4,000,610.21	1,099,989.17
(1,) Loss on foreign currency transactions (Net)	(169,680.88)	51,937.06
(2	2) Loss/(gain) on MTM of Derivative contracts (Net)		
(3	Directors' fee	4,312.87	3,852.00
(4	Loss on sale of tangible fixed assets		
(5	-		
(6)			
(7)		28,851.60	46,106.35
(*)	(i) As Auditors	28,851.60	46,106.35
	(ii) For Taxation matters	25,551.55	40,100.00
	(iii) For Other services		
	(iv) Auditors out-of-pocket expenses	_	
(8			
	•	4 427 426 62	94,684.68
(9)		4,137,126.63	94,004.00
	p (other than finance costs) trfd to capital & other acct		4 400 045 55
Total Othe	er Expenses	3,941,478.86	1,108,845.55
	er General Expenses		
(1)	Impairment of investment in subsidiary	-	
(ii)	Printing and Stationery	-	136.41
(iii)	Waiver of dues from TRF holding Pte Ltd	•	94,548.27
(iv)		64.80	64.20
(v)	Loss on disposal of Subsidiary	4,116,203.43	
(vi)	Czech office costs		
(vii	Operating lease - motor		
(viii)	Provision for add claim (SAF)		-
(ix)	Impairment loss on amount due from related company	20858.40	-
(x)	Withholing Tax		
• /		4,137,126.63	94,748.88