

| Optare Holding Limited Balance Sheet as at March 31, 2018 | As at March 31, 2018 | | As at March 31, 2017 |
|---|----------------------|------------------|----------------------|
| | Rs. Lakhs | Rs. Lakhs | Rs. Lakhs |
| <i>Particulars</i> | | | |
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | - | - | - |
| Capital work-in-progress | - | - | - |
| Intangible assets | - | - | - |
| Intangible assets under development | - | - | - |
| Financial Assets | | | |
| (i) Investments | 1,711.53 | - | 1,500.46 |
| (ii) Trade Receivables | - | - | - |
| (iii) Loans | - | - | - |
| (iv) Others | - | - | - |
| Deferred tax assets (net) | - | - | - |
| Non-current tax assets (net) | - | - | - |
| Other non-current assets | - | - | - |
| | | 1,711.53 | 1,500.46 |
| Current assets | | | |
| Inventories | - | - | - |
| Financial Assets | | | |
| (i) Investments | - | - | - |
| (ii) Trade Receivables | - | - | - |
| (iii) Cash and cash equivalents | - | - | - |
| (iv) Bank balances other than (iii) above | - | - | - |
| (v) Loans | - | - | - |
| (vi) Others | 10,079.53 | - | 8,836.52 |
| Other Current Assets | - | - | - |
| | | 10,079.53 | 8,836.52 |
| Assets classified as held for sale | - | - | - |
| TOTAL | | 11,791.06 | 10,336.98 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Equity Share capital | 1,321.80 | - | 1,158.79 |
| Other Equity | 921.94 | - | 808.25 |
| Liabilities | | 2,243.74 | 1,967.04 |
| Non-current liabilities | | | |
| Financial Liabilities | | | |
| (i) Borrowings | - | - | - |
| (ii) Other financial liabilities | - | - | - |
| Provisions | - | - | - |
| Deferred tax liabilities (net) | - | - | - |
| Other non-current liabilities | - | - | - |
| | | - | - |
| Current liabilities | | | |
| Financial Liabilities | | | |
| (i) Borrowings | - | - | - |
| (ii) Trade Payables | - | - | - |
| (iii) Other financial liabilities | 9,547.31 | - | 8,369.94 |
| Other current liabilities | - | - | - |
| Provisions | - | - | - |
| Current Tax Liabilities (net) | - | - | - |
| | | 9,547.31 | 8,369.94 |
| Liabilities directly associated with assets classified as held for sale | - | - | - |
| TOTAL | | 11,791.06 | 10,336.98 |

| Optare Holding Limited | | | |
|--|----------------------------------|-----------|----------------------------------|
| Statement of Profit and Loss and Other Comprehensive Income for the Year ended March 31, 2018 | | | |
| <i>Particulars</i> | Year ended March 31, 2018 | | Year ended March 31, 2017 |
| | Rs. Lakhs | Rs. Lakhs | Rs. Lakhs |
| Income | | | |
| Revenue from operations (including excise duty on sale of goods) | - | | - |
| Other income | - | | - |
| Total Income | | - | - |
| Expenses | | | |
| Cost of materials and services consumed | - | | - |
| Purchases of Stock-in-Trade - Traded goods | - | | - |
| Changes in inventories of finished goods, stock-in-trade and work-in-progress | - | | - |
| Excise Duty on sale of goods | | | |
| Employee benefits expense | - | | - |
| Finance costs | - | | - |
| Depreciation and amortisation expense | - | | - |
| Other expenses | - | | - |
| Total Expenses | | - | - |
| Profit/ (Loss) before exchange gain/ (loss) on swap contracts, exceptional items and tax | | - | - |
| Exchange gain/ (loss) on swap contracts | | - | - |
| Profit/ (Loss) before exceptional items and tax | | - | - |
| Exceptional Items | | - | - |
| Profit/ (Loss) before tax | | - | - |
| Tax expense: | | | |
| Current tax | - | | - |
| Deferred tax | - | | - |
| Tax expense | | - | - |
| Profit for the year | | - | - |
| Other Comprehensive Income | | | |
| A (i) Items that will not be reclassified to Profit or Loss | | | |
| Remeasurement of Defined Benefit Plans | | - | - |
| Fair Value through OCI | | - | - |
| (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 | | | |
| The effective portion of gains and loss on hedging instruments in a cash flow hedge | | - | - |
| Translation difference | | - | - |
| (ii) Income tax relating to items that will be reclassified to Profit or Loss | | - | - |
| Total Other Comprehensive Income | | - | - |
| Total Comprehensive Income | | - | - |