PT ENERGY RESOURCES
Financial Statements
For the year ended March 31, 2019

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PT. Energy Resources
Graha Mustika Ratu Lt.3,
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DIRECTORS' STATEMENT
REGARDING THE RESPONSIBILITY ON
THE FINANCIAL STATEMENTS
PT ENERGY RESOURCES
FOR THE YEAR ENDED
March 31, 2019

We, the undersigned :

Name	:	Mr. Siddharth Taparia
Office address	:	Graha Mustika Ratu, Lantai 3, Jl. Jend.Gatot Subroto Kav. 74-75 Jakarta Selatan
Domicile address	:	Somerset Grand Citra Apartment Unit 1203
based on ID Card		Jl. Prof. Dr. Satrio Kav. 1 Jakarta Selatan
Phone number	:	021 - 8307406 / Fax 8307407
Function	:	President Director

Declare that :

1. We are responsible for the preparation and presentation of the company's financial statement;
2. The company's financial statements have been prepared and presented in conformity with Indonesian Finance Accounting Standard;
3. a. All information in the company's financial statements have been disclosed in a complete and truthful manner;
   b. The company's financial statements do not contain any incorrect information or material facts, nor do they omit information or material facts; and
4. We are responsible for the company's internal control system.

This statements is made truthfully.

Jakarta, April 30th, 2019

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PT. ENERGY RESOURCES

Mr. Siddharth Taparia
President Director

KANAKA PURADIREDJA, SUHARTONO
Head Office
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THE ROYAL PALACE
JL. Prof Dr. Soepomo No. 178A - C 29
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INDEPENDENT AUDITOR'S REPORT

Ref.: R-324/2.0752/AU.1/02/0209-7/1/IV/2019

The Shareholders, Boards of Commissioners and Directors
PT Energy Resources

We have audited the accompanying financial statements of **PT Energy Resources** (the "Company"), which comprise the statement of financial position as of March 31, 2019, and the statement of profit or loss and other comprehensive income, changes in equity and cash flows for the year ended, and a summary of significant accounting and other explanatory information.

Management's Responsibility for the financial statements.
Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that audit evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion
In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **PT Energy Resources** as of March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with the Indonesian Financial Accounting Standards.

KANTOR AKUNTAN PUBLIK KANAKA PURADIREDJA, SUHARTONO

Syamsudin
NRAP. 0209

April 30, 2019

PT ENERGY RESOURCES
STATEMENT OF FINANCIAL POSITION
As of March 31, 2019

(Expressed in Rupiah, unless otherwise stated)

	Notes	March 31, 2019	March 31, 2018
ASSETS			
Current Assets			
Cash and cash equivalents	4	1.259.647.664	872.541.376
Sundry debtors	5	31.023.432	1.225.522.040
Loans and advances	7	39.200.000	21.780.420
Total Current Assets		**1.329.871.096**	**2.119.843.836**
Non Current Assets			
Investment	3d, 6	3.177.132.760	1.737.595.881
Prepaid tax	3d, 10a	81.251.272	69.035.392
Total Non Current Assets		**3.258.384.032**	**1.806.631.273**
TOTAL ASSETS		**4.588.255.128**	**3.926.475.109**
LIABILITIES AND EQUITY			
LIABILITIES			
Short Term Liabilities			
Sundry creditor	8	388.342.652	475.061.214
Other payables	9	27.983.305	28.283.697
Taxes payables	3d, 10b	994.186.733	998.743.462
Total Short Term Liabilities		**1.410.512.690**	**1.502.088.373**
TOTAL LIABILITIES		**1.410.512.690**	**1.502.088.373**
EQUITY			
Authorized capital - 4,000 shares			
Rp 500,000 par value per share			
Share capital - 3,000 shares			
subscribed and fully paid up	11	1.500.000.000	1.500.000.000
Accumulated profit (loss)		1.677.742.438	924.386.736
TOTAL EQUITY		**3.177.742.438**	**2.424.386.736**
TOTAL LIABILITIES AND EQUITY		**4.588.255.128**	**3.926.475.109**

See the accompanying notes which form an integral part of these financial statements

PT ENERGY RESOURCES
STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended March 31, 2019

(Expressed in Rupiah, unless otherwise stated)

	Notes	2019	2018
SALES	12	**9.972.127.530**	**11.331.253.626**
COST OF SALES	13	**(8.515.390.112)**	**(8.959.025.419)**
GROSS PROFIT		**1.456.737.418**	**2.372.228.207**
INDIRECT EXPENSES	14	**(2.398.198.368)**	**(2.110.318.864)**
OPERATING PROFIT/ (LOSS)		**(941.460.950)**	**261.909.343**
OTHER INCOME			
Other income (Expenses)	15		
Other income		1.698.567.524	1.511.496.581
Other expenses		(3.750.872)	(75.133.836)
		1.694.816.652	**1.436.362.745**
PROFIT/ (LOSS) BEFORE INCOME TAX		**753.355.702**	**1.698.272.088**
TAX INCOME/(EXPENSES)			
Current tax	3d, 10d	-	(55.568.866)
		-	**(55.568.866)**
NET PROFIT/(LOSS) FOR THE YEAR		**753.355.702**	**1.642.703.222**

See the accompanying notes which form an integral part of these financial statements

PT ENERGY RESOURCES
STATEMENTS OF CHANGES IN EQUITY
For the year ended March 31, 2019

(Expressed in Rupiah, unless otherwise stated)

	Share capital	Accumulated profit (loss)	Total
Balance as of March 31, 2017	**1.500.000.000**	**(718.316.486)**	**781.683.514**
Profit for the year	-	1.642.703.222	1.642.703.222
Balance as of March 31, 2018	**1.500.000.000**	**924.386.736**	**2.424.386.736**
Profit for the year	-	753.355.702	753.355.702
Balance as of March 31, 2019	**1.500.000.000**	**1.677.742.438**	**3.177.742.438**

PT ENERGY RESOURCES
STATEMENTS OF CASH FLOW
For the year ended March 31, 2019

(Expressed in Rupiah, unless otherwise stated)

	2019	2018
Cash flows from operating activities		
Profit/(loss) before income tax	**753.355.702**	**1.698.272.088**
Add items not affecting operating cash flows		
Profit from associated company	(1.439.536.879)	(1.510.607.588)
Operating cash flows before changes in working capital	**(686.181.177)**	**187.664.500**
Changes in working capital		
Prepaid tax	(12.215.880)	(69.035.392)
Sundry debtors	1.194.498.608	(42.968.066)
Loans and advances	(17.419.580)	32.221.195
Other payables	(300.392)	14.473.211
Sundry creditors	(86.718.562)	(118.828.086)
Taxes payables	(4.556.729)	119.737.076
Net changes in working capital	**1.073.287.465**	**(64.400.062)**
Net cash flows provided from (used in) operating activities	**387.106.288**	**123.264.438**
Cash flows from investing activities		
Net cash flows used in investing activities	**-**	**-**
Cash flows from financing activities		
Net cash flows used in financing activities	**-**	**-**
Net increase (decrease) in cash and cash equivalents	**387.106.288**	**123.264.438**
Cash and cash equivalents at the begining of the year	872.541.376	749.276.938
Cash and cash equivalents at the end of the year	**1.259.647.664**	**872.541.376**

(Expressed in Rupiah, unless otherwise stated)

1. GENERAL

a. Establishment and General Information

PT ENERGY RESOURCES (the "Company") was established on November 9, 2009 based on notarial deed No. 6 of Rohana Frieta, SH. The deed of establishment was approved by the Ministry of Justice in its decision letter No. AHU-55489.AH.01.01 TH.2009 dated November 16, 2009. The Articles of Association has been amended several times, most recently by notarial deed No.11 dated March 20, 2017, of Rohana Frieta, SH concerning changes in the Company's management composition. The latest amendement was recorded by the Ministry of Justice and Human Rights in Company List No. AHU-AH.01.03-0120111 year 2017 dated March 22, 2017.

According to Article 3 of its Articles of Association, the Company's scope of activities comprises trading, construction, printing, freight, workshop,services and minning.

The Company domiciled in Jakarta. The company started its commercial operation in 2009.

b. Board of Commissioners and Directors, and Employees

The composition of the Company's Boards of Commissioner and Director is as follows:

		2019	2018
Commissioner			
President Commisioner	:	Mr. Tushar Gaggar	Mr. Tushar Gaggar
Commissioner	:	Mr. Junead Mushtaq	Mr. Junead Mushtaq
		Mr. Vivek Singh	Mr. Vivek Singh
Director			
President Director	:	Mr. Taparia Siddarth Shyam Sunder	Mr. Taparia Siddarth Shyam Sunder
Director	:	Mr. Prantik Dasgupta	Mr. Prantik Dasgupta

As of March 31, 2019 and March 31, 2018, the Company had 4 and 6 employees.

c. Completion of the Company's financial statements

The Company's management has completed and agreed to issued the financial statements for the period ended March 31, 2019 on April 30, 2019.

2. ACCOUNTING STANDARDS APPLIED

These financial statements are prepared in compliance to Indonesian Financial Accounting Standards.

Presented below are the significant accounting policies, which have been used in the preparation of the financial statements of the Company, these are in conformity with the Indonesian Financial Accounting Standards (PSAK).

(Expressed in Rupiah, unless otherwise stated)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of presentation of financial statements

The accompanying financial statements have been prepared based on going concern assumption.

The financial statements, presented in rupiah ("IDR"), are prepared on the accrual basis using the historical cost concept.

The statements of cash flows present the Company's receipts and disbursements of cash classified into operating, investing and financing activities using the indirect method.

According to the Statement of Financial Accounting Standards (SFAS) No.1 (Revised 2013) "Presentation of Financial Statement " are applicable for financial statements covering periods beginning on or after January 1, 2015. The Company has adopted Statement of Financial Accounting Standards (SFAS) No.1 (Revised 2013) and there is no impact on the Company to make restatement or reclassification.

b. Foreign currecy translation

Exchange gains and losses arising from foreign currency transactions and on the translation of foreign currency monetary assets and liabilities are recognized in the current period's statement income.

On the balance sheets date, monetary assets and liabilities denominated in foreign currency were transalated using the following rates:

	2019		2018	
USD Dollar (USD) 1	Rp	14.244	Rp	13.756

c. Sundry debtors

Sundry debtors are presented at net of an allowance for doubtful accounts, based on a review of the status of the individual debtors at year end.

d. Investment in associated companies

Investments on other companies which the Company have voting rights between 20% to 50% and have a significant influence without the rights to controlling, are accounted with equity method.

Based on this method, the cost of investments is increased or decreased by the Company's share in the net income or loss of the associates from the date of acquisition less any cash dividends received. The carrying amount of the investments is written down to recognize a permanent decline in the value of individual investments and the loss is charged directly to the current year's statement of income.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Taxation

The Company has adopted Statements of Financial Accounting Standards (SFAS) No. 46 with respect to "Accounting for Income Tax", for presenting the income tax expense and the income tax payable. Under this method, the tax effects of the temporary differences in the recognition of income and expenses between financial reporting and for tax purposes are recognized as deferred tax assets and/or liabilities. The currently enacted tax rates are used to determine the deferred taxes.

Deferred tax assets relating to the carry forward of unused tax losses, if any, are recognized to the extent, that future taxable profit would be available to compensate for the unused tax losses.

Amendments to the tax obligations are recorded when an assessment is received, or if appealed against, when the result of the appeal is determined.

f. Related party transactions

The Company has entered into transactions with certain related parties as defined in Statement of Financial Accounting Standards (SFAS) No. 7, "Related Party Disclosures". There are no compensation to the key person during 2019.

All transactions with related parties are properly disclosed in the notes to the financial statements.

g. Revenue and expenses recognition

Revenue is recognized when goods are delivered . Expenses are recognized when incurred.

h. Financial assets and liabilities

In accordance with Statement of Financial Accounting Standards ("SFAS") No. 50 (Revised 2013) "Financial Instruments: Presentation and Disclosure" and SFAS No. 55 (Revised 2013) "Financial Instruments: Recognition and Measurement" applicable for financial statements covering periods beginning on or after January 1, 2015, the accounting policy on financial assets and liabilities are as follows:

1) Financial Asset

Financial assets are classified into the following categories (i) financial assets at fair value are recognized through the income statement, (ii) loans and receivables, (iii) financial assets held to maturity, and (iv) financial assets available for sale. The classification is dependent on the objective when the financial assets were acquired. Management determines the classification of financial assets at initial recognition.

3. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

h. Financial assets and liabilities

1) Financial Asset

(i) Financial assets at fair value are recognized through the income statement

Financial assets at fair value are recognized in the consolidated profit or loss are financial assets classified as assets to be traded. A financial asset is classified as an asset to be traded if it is obtained primarily for the purpose of sale or repurchase in the near future and there is evidence to suggest the background to take advantage of short-term.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or predetermined payment that is not affected by an active market. Loans and receivables are initially recognized at fair value plus transaction costs and subsequently measured at cost which is amortized using the effective interest rate method.

(iii) Financial assets held to maturity

Financial assets held to maturity are non-derivative financial assets with payments and fixed maturity and has determined that the Company's management has the positive intent and ability to hold to maturity, other than:

a. The Company's financial assets are recognized at fair value through profit or loss;
b. Company's financial assets available for sale; and
c. Financial assets that meet the definition as loans and receivables.

These financial assets are initially recognized at fair value including transaction costs and subsequently remeasured at amortized cost by applying the effective interest rate method.

(iv) Financial assets available for sale

Financial assets available for sale are financial assets that are held to an unlimited period of time, which can be sold to meet liquidity needs or changes in interest rates, exchange rates, or that are not classified as loans and receivables, financial assets held to maturity tempo or financial assets at fair value are recognized through the income statement.

Financial assets available for sale are initially recognized at fair value plus transaction costs and are subsequently remeasured at fair value gains and losses are recognized in the statement of changes in equity, except for impairment losses and foreign exchange gains and losses, until such financial assets no longer recognized. If a financial asset available for sale is impaired, the cumulative gain or loss previously recognized in the statement of changes in equity, will be recognized in the income statement. However, interest calculated using the effective interest rate method, and gains or losses on foreign currency monetary assets which are classified as assets available for sale are recognized in the income statement for the year.

3. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

h. Financial assets and liabilities

2) Financial liabilities

The company classifies its financial liabilities in categories (i) financial liabilities at fair value are recognized through the income statement and (ii) financial liabilities measured at amortized cost.

(i) Financial liabilities are recognized at fair value through profit and loss

Financial liabilities are recognized at fair value through profit or loss are financial liabilities classified as trading liabilities. A financial liability is classified as a trading liability if it acquired primarily for the purpose of sale or repurchase in the near future and there is evidence to suggest the background to take advantage of short-term.

Gains and losses arising from changes in fair value of derivatives that are managed in conjunction with the financial obligation is included in "gain / loss on foreign exchange".

i. Use of estimates

The preparation of the financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Due to the inherent uncertainty in making estimates, actual results reported in the future periods may be based on amounts that differ from these estimates.

4. *CASH AND CASH EQUIVALENTS*

	March 31, 2019	March 31, 2018
Banks		
In IDR		
Bank Mandiri	53.848.623	179.970.623
in USD		
Bank Mandiri (USD 84,653.12 in 2019 and USD 50,364.81 in 2018)	1.205.799.041	692.570.753
Total	**1.259.647.664**	**872.541.376**

(Expressed in Rupiah, unless otherwise stated)

5. SUNDRY DEBTORS

	March 31, 2019	March 31, 2018
Related Party		
Adani Global Pte	31.023.432	1.225.522.040
Total	**31.023.432**	**1.225.522.040**
The aging analysis of sundry debtor is as follows :		
less than 90 days	**31.023.432**	**1.225.522.040**

6. INVESTMENT

INVESTMENT	Percentage ownership	March 31, 2019	March 31, 2018
Associated Company:			
PT Niaga Antar Bangsa	25%	1.111.751.805	405.183.738
PT Niaga Lintas Samudra	25%	2.065.380.954	1.332.412.143
Total		**3.177.132.760**	**1.737.595.881**

The movement in long-term investment 2019 were as follows:

	Beginning balance	Heading of net profit (loss)	Ending balance
Associated Company:			
PT Niaga Antar Bangsa	405.183.738	706.568.068	1.111.751.805
PT Niaga Lintas Samudra	1.332.412.143	732.968.811	2.065.380.954
Total	**1.737.595.881**	**1.439.536.879**	**3.177.132.760**

The company recognized profit (loss) from its associated companies PT Niaga Antar Bangsa and PT Niaga Lintas Samudra amounting 25% and 25% or equivalent to Rp 706,568,068 and Rp 732.968.811, repectively.

The movement in long-term investment 2018 were as follows:

	Beginning balance	Heading of net profit (loss)	Ending balance
Associated Company:			
PT Niaga Antar Bangsa	-	405.183.738	405.183.738
PT Niaga Lintas Samudra	-	1.332.412.143	1.332.412.143
Total	**-**	**1.737.595.881**	**1.737.595.881**

The company recognized profit (loss) from its associated companies PT Niaga Antar Bangsa and PT Niaga Lintas Samudra amounting 25% and 25% or equivalent to Rp 405,183,738 and Rp 1,332,412,143 repectively.

(Expressed in Rupiah, unless otherwise stated)

7. LOANS AND ADVANCES

	March 31, 2019	March 31, 2018
Other receivable	39.200.000	21.780.420
Total	**39.200.000**	**21.780.420**

8. SUNDRY CREDITOR

	March 31, 2019	March 31, 2018
Sundry creditor	378.603.534	116.008.815
Bonus payable	9.739.118	359.052.399
	388.342.652	**475.061.214**

9. OTHER PAYABLES

	March 31, 2019	March 31, 2018
Jamsostek payable	10.772.037	17.239.895
BPJS Kesehatan	1.172.736	1.966.950
Other	16.038.532	9.076.852
Total	**27.983.305**	**28.283.697**

10. TAXATION

	March 31, 2019	March 31, 2018
a. Prepaid Taxes		
Income tax - article 25	81.251.272	69.035.392
Total	**81.251.272**	**69.035.392**
b. Taxes payables		
Value added tax - out	902.135.646	661.376.002
Income tax - article 21	91.971.332	281.234.568
Income tax - article 23	79.755	564.026
Income tax - article 29	-	55.568.866
Total	**994.186.733**	**998.743.462**

10. *TAXATION* *(Continued)*

c. Tax income/(expenses)

	March 31, 2019	March 31, 2018
Current tax	-	55.568.866
Total	**-**	**55.568.866**

d. Current tax

The reconciliation between income before tax as shown in the statements of income and the estimated taxable income are as follows:

Profit/(loss) before income tax	**753.355.702**	**1.698.272.088**
Permanent differences:		
Non deductible expenses	67.476.707	95.229.661
Profit from associated company	(1.439.536.879)	(1.510.607.588)
Bank interest	(1.631.581)	(888.993)
Taxable income before tax loss carry forward	**(620.336.051)**	**282.005.168**
Less : Tax loss carry forward	-	-
Estimated taxable profit /(loss)	**(620.336.051)**	**282.005.168**
Limit of usage facility	4.800.000.000	4.800.000.000
Sales	9.972.127.530	11.331.253.626
Income falling under PKP facility	(298.593.558)	119.459.404
Income non falling under PKP facility	(321.742.493)	162.545.764
Estimated taxable profit /(loss)	**(620.336.051)**	**282.005.168**
Current tax		
(119,459,404 x 12.5%)	-	14.932.426
(162,545,764 x 25%)	-	40.636.441
Total	**-**	**55.568.866**

Calculation of current tax are as follows:

	March 31, 2019	March 31, 2018
Current tax	-	55.568.866
Corporate tax payable - article 29	**-**	**55.568.866**

e. Administration

Under the taxation laws of Indonesia, the Company submits tax returns on the basis of self assessment. The tax authorities can assess or amend the taxes within a period of five (5) years from the date the taxes became due.

(Expressed in Rupiah, unless otherwise stated)

11. SHARE CAPITAL

The Company's authorized capital consist of 4,000 shares with par value per share of Rp 500,000, of which 3,000 shares were issued and paid up capital as of March 31, 2017 and 2016.

The composition of issued and paid-up shares as of March 31, 2019 and 2018 is as follows:

Shareholders	Number of shares	Percentage of ownership	Amount
PT Adani Global	2.980	99,33%	1.490.000.000
PT Adani Global Coal Trading	20	0,67%	10.000.000
Total	**3.000**	**100%**	**1.500.000.000**

12. SALES

This account represents trading for the period ended March 31, 2019 and 2018 amounting to Rp9,972,127,530 and Rp11,331,253,626, respectively.

13. COST OF SALES

	2019	2018
Salaries	6.445.500.108	6.823.454.755
Bonus	850.165.799	843.094.532
Testing & analys	546.477.011	247.623.584
Salaries & allowance	418.772.311	735.260.088
Contribution to pension fund	98.543.186	117.786.200
Contribution to Accident fund	45.098.596	53.301.685
Training	33.000.000	31.920.000
Contribution to death fund	25.520.961	30.090.030
HRA allowance	17.740.667	30.673.333
Electricity	14.584.806	17.579.545
Food allowance	11.636.667	19.916.667
Electricity & water	4.600.000	8.325.000
Field Break Travel A	3.750.000	-
Total	**8.515.390.112**	**8.959.025.419**

(Expressed in Rupiah, unless otherwise stated)

14. INDIRECT EXPENSES

	2019	2018
Traveling	639.044.243	717.455.862
Rent	659.578.667	594.090.667
Legal fees	462.609.751	292.183.750
Business development expense	232.143.543	79.953.282
Miscellaneuos	95.430.000	57.508.000
Telephone	58.103.211	72.763.924
Postage & courier	40.396.858	70.339.533
Medical insurance expenses	38.425.101	52.786.059
Printing stationary	34.588.160	34.106.719
Write balance write off	27.475.634	6.377.296
Audit fee	25.000.000	22.500.000
Books & periodical	10.821.200	24.112.100
Pension retirement benefit	-	81.388.833
Vehicle hiring	-	4.062.500
Insurance	-	690.339
Total	**2.398.198.368**	**2.110.318.864**

15. OTHERS INCOME (EXPENSES)

	2019	2018
Others income		
Profit from associated company	1.439.536.879	1.510.607.588
Forex gain	257.399.064	-
Interest from bank	1.631.581	888.993
	1.698.567.524	**1.511.496.581**
Others expenses		
Bank charges	(3.750.872)	(4.165.481)
Forex loss	-	(70.968.355)
	(3.750.872)	**(75.133.836)**
Total	**1.694.816.652**	**1.436.362.745**

16. FINANCIAL ASSET AND FINANCIAL LIABILITIES

The information given below relates to the Company's financial assets and liabilities by categories as of March 31, 2019:

	Total	Loan and receivables	FVTPL	Other financial liabilities
Financial assets				
Cash and cash equivalents	1.259.647.664	1.259.647.664	-	-
Loans and advances	39.200.000	39.200.000	-	-
	1.572.110.583	**1.572.110.583**	**-**	**-**

The information given below relates to the Company's financial assets and liabilities by categories as of March 31, 2018:

	Total	Loan and receivables	FVTPL	Other financial liabilities
Financial assets				
Cash and cash equivalents	872.541.376	872.541.376	-	-
Loans and advances	21.780.420	21.780.420	-	-
	3.740.610.014	**3.740.610.014**	**-**	**-**

17. SUBSEQUENT EVENTS

There are no significant events after the reporting date that require adjustment or disclosure in the financial statements as of March 31, 2019.