



Swarnkar & Co

Chartered Accountants

**Independent Auditor's Report
Prepared for Consolidation Purposes**

From: Swarnkar & Co.

Subject: Component Audit of Gravita Mali SA for the year ended 31st March, 2021

To: R Sogani & Associates, Jaipur, India

We have audited, for the purpose of your audit of the consolidated financial statements of **Gravita Global PTE Limited**, the accompanying Balance Sheet of **Gravita Mali SA** as at 31st March 2021, and Profit & Loss A/c and other reconciliations and information (all collectively referred to as the Fit For Consolidation (FFC) Accounts)

Related to Going Concern

We draw attention to the Note 11 to the financial statement which indicates that The Company has incurred net loss of INR 235.12 lakh during the year ended 31st March, 2021, however as per decision of the management the financial statement have been prepared on a going concern basis. Our opinion is not modified in respect of the said matter.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of the FFC Accounts in accordance with accounting policies generally accepted in India. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the FFC Accounts that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances. The FFC Accounts has been prepared solely to enable Gravita India Limited to prepare its consolidated financial statements.

Auditor's Responsibility

Our responsibility is to express an opinion on the FFC Accounts based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards on Auditing require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the FFC Accounts are free from material misstatement.



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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the FFC Accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the FFC Accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the FFC Accounts 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, if any, made by management, as well as evaluating the overall presentation of the FFC Accounts.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the accompanying FFC Accounts for **Gravita Mali S.A.** as of **31st March, 2021** and for the year then ended has been prepared, in all material respects, in accordance with accounting principles generally accepted in India.

Restriction on Use and Distribution

These FFC Accounts have been prepared for purposes of providing information to **Gravita Globle Pte Ltd.** to enable it to prepare the consolidated financial statements of the Group. As a result, these FFC Accounts are not a complete set of financial statements of Gravita Global Pte Ltd. in accordance with the accounting principles generally accepted in India and is not intended to give a true and fair view of the financial position of **Gravita Mali S.A.** as of *31st March 2021*, and of its financial performance, in accordance with the accounting principles generally accepted in India. The financial information may, therefore, not be suitable for another purpose.

For Swarnkar & Co.

Chartered Accountants

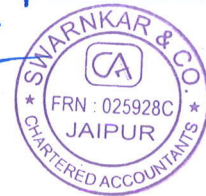
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Deepak Kumar Swarnkar
(Proprietor)

M. No:-424940

Date: 15-05-2021

UDIN:21424940AAAADB2036



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Gravita Mali SA
Balance sheet as at March 31, 2021

(All amounts in Rs. Lacs, unless otherwise stated)

Particulars	Note	As at March 31, 2021	As at March 31, 2020
I. ASSETS			
Non - current assets			
Property, Plant and Equipment	2	0.81	1.36
Current assets			
Financial Assets			
Cash and cash equivalents	5	6.91	6.69
Other current assets	4	0.04	0.04
Total Assets		7.76	8.09
II. EQUITY AND LIABILITIES			
Equity			
Equity share capital	6	13.07	13.07
Other equity		(247.69)	(247.61)
Liabilities			
Non - current liabilities			
Financial Liabilities			
Borrowings	7	200.36	200.35
Current liabilities			
Financial Liabilities			
Trade payables	8	12.42	11.94
Other current liabilities	9	29.60	30.34
Total Equity and Liabilities		7.76	8.09

The accompanying summary of significant accounting policies and other explanatory information are an integral part of the standalone financial statements.

For Swarnkar & Co.
Chartered Accountants
Firm Reg. No.:- 025928C


Deepak Kumar Swarnkar
(Proprietor)
M. No:-424940
Date: 15-05-2021



For and on behalf of the Board Of Directors
Gravita Mali SA


Manesh Jangir
(Director)


Gravita Mali SA
Statement of profit and loss for the year ended March 31, 2021

(All amounts in Rs. Lacs, unless otherwise stated)

Particulars	Note	For the year ended March 31, 2021	For the year ended March 31, 2020
I Revenue from operations		-	-
II Other income	10	15.08	-
III Total income (I + II)		15.08	-
IV Expenses:			
(a) Finance costs	11	4.95	-
(b) Depreciation and amortisation expense	12	0.60	0.80
(c) Other expenses	13	0.07	234.32
Total expenses (IV)		5.62	235.12
V Share of profit of associates			
VI Profit before tax (III - IV + V)		9.46	(235.12)
VII Tax expense:			
(a) Current tax		-	-
Excess provision for tax relating to earlier years written back		-	-
(b) Deferred tax charge		-	-
VIII Profit/(Loss) for the year (VI - VII)		9.46	(235.12)
IX Other comprehensive income (OCI)			
(a) Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit liabilities		-	-
Income tax relating to items that will not be reclassified to profit or loss		-	-
(a) Items that may be reclassified to profit or loss			
Exchange differences in translating the financial statements of foreign operations		(9.55)	(11.41)
Income tax relating to items that may be reclassified to profit or loss		-	-
X Other comprehensive Loss		(9.55)	(11.41)
XI Total comprehensive loss for the year (VIII + X)		(0.09)	(246.53)

The accompanying summary of significant accounting policies and other explanatory information are an integral part of the standalone financial statements.

For Swarnkar & Co.
Chartered Accountants
Firm Reg. No.:- 025928C


Deepak Kumar Swarnkar
(Proprietor)
M. No:-424940
Date: 15-05-2021



For and on behalf of the Board Of Directors
Gravita Mali SA


Manesh Jangir
(Director)

Gravita Mali SA

Statement of changes in equity for the year ended March 31, 2021

A. Other equity

(All amounts in Rs. Lacs, unless otherwise stated)


Particulars	Other equity		Total
	Reserves and surplus	Items of OCI	
	Surplus in Statement	Foreign currency translation reserve	
Balance as at April 1, 2019	-	(1.08)	(1.08)
1 Profit/(loss) for the year	(235.12)	-	(235.12)
2 Other comprehensive income for the year, net of income tax	-	(11.41)	(11.41)
Total comprehensive income/ (loss) for the year	(235.12)	(12.49)	(247.61)
3 Amount transferred from stock option outstanding and premium on exercise of ESOP's	-	-	-
Balance as at March 31, 2020	(235.12)	(12.49)	(247.61)
1. Profit for the year	9.47	-	9.47
2 Other comprehensive income for the year, net of income tax	-	(9.55)	(9.55)
Total comprehensive income/(loss) for the year	9.47	(9.55)	(0.09)
Balance as at March 31, 2021	(225.65)	(22.04)	(247.69)

*The above reserve relates to share options granted by the Company to its employees under its employee share option plan. Further information about share-based payments to employees is set out in note 46.

The accompanying summary of significant accounting policies and other explanatory information are an integral part of the standalone financial statements.

For Swarnkar & Co.
Chartered Accountants
Firm Reg. No.:- 025928C

For and on behalf of the Board Of Directors
Gravita Mali SA


Deepak Kumar Swarnkar
(Proprietor)
M. No:-424940
Date: 15-05-2021




Manesh Jangir
(Director)

Gravita Mali SA
Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021

(All amounts in Rs. Lacs, unless otherwise stated)

Note 1 - General information and Significant Accounting Policies

Note 1.1 - General information

Gravita Mali SA is a company incorporated in Mali, having registered office in Mali and having principal place of business in Mali itself. Currently the company is in development phase and as of now only market research activities are going for setting up plant for recycling.

Note 1.2 - Significant Accounting Policies

I. Basis of preparation and presentation

The financial statements have been prepared on accrual basis under the historical cost basis except for certain financial instruments which are measured at fair value at the end of each reporting period.

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, relevant amendment rules issued there after and other relevant provisions of the Act, as applicable.

The financial statements have been prepared under historical cost convention on accrual and going concern basis, except for the certain financial instruments which have been measured at fair value as required by relevant Ind ASs. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
 Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
 Level 3 inputs are unobservable inputs for the asset or liability.

II Property, Plant and Equipment

"Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and accumulated impairment losses, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2016 measured as per the previous GAAP. Cost of acquisition or construction is inclusive of freight, duties, relevant taxes, incidental expenses and interest on loans attributable to the acquisition of qualifying assets, up to the date of commissioning of the assets.

Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for qualifying assets, upto the date of commissioning of the assets. All repair and maintenance costs are recognised in profit or loss as incurred. Assets are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. When significant parts of property, plant and equipment are required to be replaced in intervals, the Company recognizes such parts as separate component of assets with specific useful lives and provides depreciation over their useful life. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repair and maintenance costs are recognised in the Statement of Profit and Loss as incurred. An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under other non-current assets and the cost of assets not ready to use before such date are disclosed under 'Capital work-in-progress'. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

Capital work-in-progress - Project under which assets are not yet ready for their intended use are carried at cost comprising direct cost, related incidental expenses and attributable interest.

III. A. Depreciation / amortisation

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation has been provided on the cost of assets less their residual values on straight line method on the basis of estimated useful life of assets determined by the Company based on technical evaluation, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc. and are as under:

Estimated useful lives :-

Asset	Useful Life
Buildings	5 - 60 years
Plant and Equipment	15 years
Furniture and Fixtures	10 years
Vehicles	8 years
Computer and accessories	3- 6 years
Office Equipments	5 years



Gravita Mali SA

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021

(All amounts in Rs. Lacs, unless otherwise stated)

Freehold land is not depreciated.

Depreciation is calculated on a pro rata basis except that, assets costing upto Rs. 5,000 each are fully depreciated in the year of purchase. An item of property, plant and equipment or any significant part initially recognised of such item of property plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

The estimated useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Impairment

(i). Financial assets

The Company recognizes loss allowances using the expected credit loss for the financial assets which are not measured at fair value through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime expected credit loss.

(ii). Non - financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses, if any, are recognized in Statement of Profit and Loss as a component of depreciation and amortisation expense.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited to the extent the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation or amortisation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognized in the Statement of Profit and Loss when the asset is carried at the revalued amount, in which case the reverse is treated as a revaluation increase.

IV. Financial Instruments

Initial recognition

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of financial asset or financial liabilities, as appropriate, on initial recognition.

Subsequent measurement

Non derivative financial instruments

(i) **Financial assets carried at amortised cost** : A financial asset is subsequently measured at amortised cost if it is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) **Financial liabilities**: The Company's financial liabilities includes borrowings, trade and other payables including financial guarantee contracts.

Trade Payable: These amounts represents liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 to 180 days of recognition. Trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments. They are recognized initially at fair value and subsequently measured at amortized cost using EIR method. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

V Current versus non-current classification:-

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is Expected to be realised or intended to be sold or consumed in normal operating cycle, held primarily for the purpose of trading, expected to be realised within twelve months after the reporting period, or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period and all other assets are classified as non-current. A liability is current when It is expected to be settled in normal operating cycle It is held primarily for the purpose of trading It is due to be settled within twelve months after the reporting period, or There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period The Company classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

VI Inventories

Inventories are valued at cost or net realisable value, whichever is lower. The basis of determining the cost for various categories of inventory are as follows:

(a) Raw materials and stores & spares - Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on moving weighted average basis.

(b) Stock in trade, Stock in process and finished goods- Direct cost plus appropriate share of overheads and excise duty, wherever applicable

(c) By products - At estimated realisable value Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

VII Foreign Currency Transactions

The functional currency of the Company is XOF. Transactions in foreign currency are recorded on initial recognition at the exchange rate prevailing at the time of transaction.

Monetary items (i.e. receivables, payables, loans etc.) denominated in foreign currency are reported using the closing exchange rate on each balance sheet date.

The exchange differences arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statements are recognised as income / expense in the period in which they arise.



Gravita Mali SA

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2021

(All amounts in Rs. Lacs, unless otherwise stated)

VIII Use of estimates and judgement

The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

(i) **Useful lives and residual value of property, plant and equipment and intangible assets** : Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial year end.

(ii) **Trade Receivable**:- The expected credit loss is mainly based on the ageing of the receivable balances and historical experience. Based on the industry practices and the business environment in which the entity operates, management considers that the trade receivables are provided if the payment are more than 90 days past due. The receivables are assessed on an individual basis or grouped into homogeneous groups and assessed for impairment collectively, depending on their significance. Moreover, trade receivables are written off on a case-to-case basis if deemed not to be collectible on the assessment of the underlying facts and circumstances.

IX Operating Cycle

Based on the nature of products / activities of the firm and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the firm determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.



Gravita Mali SA
Notes forming part of the financial statements

Note 2 - Property, Plant and Equipment

As at March 31, 2021 and March 31, 2020

(All amounts in Rs. Lacs, unless otherwise stated)

Particulars	Plant and equipments	Office Equipment	Furniture and fixtures	Vehicles	Total
Cost					
As at April 1, 2019	0.64	-	-	8.24	8.88
Additions during the year	0.42	0.41	0.40	0.62	1.85
Translation difference	0.06	0.03	0.03	0.59	0.72
As at March 31, 2020	1.12	0.44	0.43	9.46	11.45
Translation difference	0.05	0.02	0.02	0.38	0.45
As at March 31, 2021	1.16	0.46	0.44	9.84	11.91
Depreciation					
As at April 1, 2019	-	-	-	-	-
Charge for the year	0.57	0.08	0.16	8.78	9.59
Translation difference	0.03	0.00	0.01	0.46	0.50
As at March 31, 2020	0.60	0.08	0.17	9.23	10.09
Charge for the year	0.23	0.05	0.09	0.23	0.60
Translation difference	0.02	0.00	0.01	0.37	0.42
As at March 31, 2021	0.86	0.13	0.27	9.83	11.11
Net block					
As at March 31, 2021	0.30	0.33	0.18	0.01	0.81
As at March 31, 2020	0.51	0.36	0.26	0.23	1.36



Gravita Mali SA
Notes forming part of the financial statements

(All amounts in Rs. Lacs, unless otherwise stated)

Note 3 - Capital work-in-progress

Particulars	As at March 31, 2021	As at March 31, 2020
Opening balance of CWIP	-	70
Add/(Less): Translation difference	-	(70)
Closing balance as on reporting date	-	-

Note 4 - Other assets

Particulars	As at March 31, 2021	As at March 31, 2020
Unsecured, considered good		
(a) Current		
Advances to employees	0.04	0.04
Total	0.04	0.04

Note 5 - Cash and cash equivalents

Particulars	As at March 31, 2021	As at March 31, 2020
Cash and cash equivalents		
Balances with banks		
-on current accounts	6.90	6.68
Cash on hand	0.01	0.01
Total	6.91	6.69

Note 6 - Equity share capital

Particulars	As at March 31, 2021	As at March 31, 2020
Authorised	100 CFA	100 CFA
	100 CFA	100 CFA
Issued, subscribed and fully paid up		
Equity shares of Rs. 2 each	13.07	13.07
Total	13.07	13.07

Note 7 - Borrowings (at amortised cost)

Particulars	As at March 31, 2021	As at March 31, 2020
Unsecured		
Term loan		
-From related party	200.36	200.35
	200.36	200.35



Gravita Mali SA
Notes forming part of the financial statements

(All amounts in Rs. Lacs, unless otherwise stated)

Note 8 - Trade payables

Particulars	As at March 31, 2021	As at March 31, 2020
Outstanding dues to parties other than Micro and Small enterprises	12.42	11.94
Sundry creditors	12.08	11.94
Expenses payable	0.34	-
	12.42	11.94

Note 9 - Other Liabilities

Particulars	As at March 31, 2021	As at March 31, 2020
Current		
Contractually reimbursable expenses to related	29.60	30.34
	29.60	30.34

Note 10 - Other Income

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Other gains and losses		
Gain on foreign currency exchange fluctuation (net)	15.08	-
	15.08	-

Note 11 - Finance Cost

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Interest costs on		
- Borrowings	4.95	-
	4.95	-

Note 12 - Depreciation and amortisation expense

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Depreciation of Property, Plant and Equipment	0.60	0.80
	0.60	0.80



Gravita Mali SA
Notes forming part of the financial statements

(All amounts in Rs. Lacs, unless otherwise stated)

Note 13 - Other Expenses

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Rates and taxes	-	(0.30)
Legal and professional	-	(0.20)
Written off/provision for doubtful trade receivables, loans and advances	-	103.32
Net loss on foreign currency transactions and translation	-	14.80
Loss on property plant and equipment discarded/scrap/written off	-	116.71
Bank charges	0.07	(0.02)
Miscellaneous expenses	-	0.01
	0.07	234.32

