

Gravita Togo SAU
Balance sheet As at March 31, 2022

			(XOF in Lacs)
		As at	As at
		March 31, 2022	March 31, 2021
Particulars	Note		
I. ASSETS			
Non - current assets			
(a) Property, Plant and Equipment		0	0
(b) Capital work-in-progress	1	1,019.62423	0
(c) Investment property			
(d) Goodwill		0	0
(d) Other Intangible assets		0	0
(e) Intangible assets under development		0	0
(b) Financial Assets			
(i) Investments		0	0
(ii) Trade receivables - non current		0	0
(i) Loans		0	0
(iii) Others		0	0
(e) Deferred tax assets (net)		0	0
(c) Tax Assets (net)		0	0
Other non current assets		0	0
		1,019.62423	0
Current assets			
(a) Inventories		0	0
Financial Assets			
(i) Investments		0	0
(ii) Loans		0	0
(iii) Trade receivables		0	0
Cash and cash equivalents	2	388.66074	0
(v) Bank balances other than (iv) above		0	0
(vi) Others		0	0
(c) Current Tax Assets (Net)		0	0
Other current assets	3	540.31165	0
		928.97239	0
Total Assets		1,948.59662	0
II. EQUITY AND LIABILITIES			
Equity			
Equity share capital	4	576.33000	0
Other equity		0	0
Total Equity		576.33000	0.00
Liabilities			
Non - current liabilities			
Financial Liabilities			
Borrowings	5	1,167.01809	0
		1,167.01809	0
Current liabilities			
Financial Liabilities			
Borrowings		0	0
Trade payables	6	147.58000	0
Other current liabilities	7	57.66853	0
		205.24853	0
Total Equity and Liabilities		1,948.59662	0

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

Cagef Consulting

Bedjen Adje Nunyakpen

Place:

Date:

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Gravita Togo SAU

Manish Jangir
(Director)

Gravita Togo SAU
Statement of profit and loss For the year ended March 31, 2022
(All amounts in Rs. Lacs, unless otherwise stated)

Particulars	Note	For the year ended March 31, 2022	For the year ended March 31, 2021
I Revenue from operations		0	0
II Other income		0	0
III Total income (I + II)		0	0
IV Expenses:			
(a) Cost of materials consumed		0	0
(b) Purchases of Stock-in-trade		0	0
(c) Changes in inventories of finished goods, Stock-in-trade and work-in-progress		0	0
(d) Employee benefits expense		0	0
(e) Finance costs		0	0
(f) Depreciation and amortisation expense		0	0
(g) Other expenses		0	0
Total expenses (IV)		0	0
V Profit before tax (III - IV + V)		0	0
VI Tax expense:			
(a) Current tax		0	0
Excess provision for tax relating to earlier years written back			
(b) Deferred tax charge		0	0
		0	0
VII Profit for the year (VI - VII)		0	0
VIII Other comprehensive income (OCI)			
(a) Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit liabilities		0	
Income tax relating to items that will not be reclassified to profit or loss		0	0
(a) Items that may be reclassified to profit or loss			
Exchange differences in translating the financial statements of foreign operations			
Income tax relating to items that may be reclassified to profit or loss		0	0
Other comprehensive income		0	0
IX Total comprehensive income for the year (VIII + IX)		0	0

The accompanying summary of significant accounting policies and other explanatory info

Cage Consulting

Gravita Togo SAU

Bedjen Adje Nunyakpen

Place: LOME

Date: 13/05/2022

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Manish Jangir
(Director)

Note 2 - Cash and cash equivalents

Particulars	As at	(XOF in Lacs)
	March 31, 2022	As at March 31, 2021

(a) Cash and cash equivalents

Balances with banks on current accounts	327.14124	0
Unpaid matured debentures	0	0
Cash on hand	61.5195	0
Cheques on hand	0	0
Total	388.66074	0

Note 3 - Other assets

Particulars	As at	(XOF in Lacs)
	March 31, 2022	As at March 31, 2021

(a) Non current

Unsecured, considered good

(a) Non Current

Capital advances	0	0
	0	0

(b) Current

Advances to related parties (refer note 48)

Advances to vendors	540.31165	0
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Advances to employees	0	0
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Prepaid expenses	0	0
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Prepaid lease (leasehold land)	0	0
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Prepaid lease (leasehold land) shown in PPE	0	0
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Total	540.31165	0
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Note 4 - Equity share capital

Particulars	(XOF in Lacs)	
	As at March 31, 2022	As at March 31, 2021
Authorised		
50,000 equity shares of TZS 10,000 each		
	0	0
Issued, subscribed and fully paid up		
50,000 equity shares of TZS 10,000 each	576.33	0
Total	576.33	0



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Note 6 - Trade payables		(XOF in Lacs)
	As at	As at
Particulars	March 31, 2022	March 31, 2021
		0
Outstanding dues to Micro and Small enterprises (refer note 35)	0	0
Outstanding dues to parties other than Micro and Small enterprises	147.58	0
	147.58	0
Sundry creditors		0
	147.58	0
Total		

Note 7 - Other Liabilities		(XOF in Lacs)
	As at	As at
Particulars	March 31, 2022	March 31, 2021
Non-Current		
Current		0
Advance received from customers	0	0
Advance received from Customer-related party	0	0
Contractually reimbursable expenses to related parties	57.66853	0
Unrealised-Foreign Exchange gain/Loss	0	0
	57.66853	0
Total		



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Gravita Togo SAU
Notes forming part of the financial statements

Note 1 - Capital work-in-progress

Particulars	(XOF in Lacs)	
	As at March 31, 2022	As at March 31, 2021
Opening balance of CWIP		
Add: additions made during the year	1019.62423	
Less: Capitalised during the year		
Add/(Less): Translation difference	0	0
Closing balance as on reporting date	1019.62423	0
Capital work-in-progress	1019.62423	0
Total	1019.62423	0



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Note 5 - Non - current financial liabilities - Borrowings (at amortised cost) #

		(XOF in Lacs)	
		As at	As at
		March 31, 2022	March 31, 2021
Particulars			
Secured			
(a)	Term loans from banks*	0	0
	-Vehicle Loans	0	0
	-Term Loan	0	0
	-Corporate Loan (I and II)	0	0
	-From related party	0	0
	-From financial institution	0	0
Unsecured			
(a)	Term loan	0	0
	-From other party	1167.01932	0
	-From related party	0	0
	-From financial institution	0	0
	-Long term Borrowings (inc. Current Maturity)-others	1167.01932	0



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