

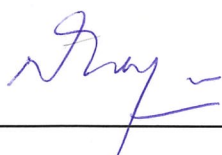
Client: CATL Singapore Pte Ltd

Year end: 31 March 2019

Subject: Audit Adjustments

S/No	Description	Ref	Profit & Loss		Balance Sheet	
			Dr	Cr	Dr	Cr
1	Other payables Amounts due from/(to) holding company (Being reclassification of accounts)	J7 I1			1,669.63	1,669.63
2	Director's remuneration Salaries & bonus CPF (Being reclassification of accounts)	R1 R1 R1	92,242.30	84,043.51 8,198.79		
3	Income tax payable Tax payables (Being provision for taxation for the year)	R1 P1	29,456.00			29,456.00
	Total adjustments		121,698.30	92,242.30	1,669.63	31,125.63
	Net P/L adjustment		29,456.00			29,456.00
	Profit per client		313,612.98			
	Less: Audit Adjustments		(29,456.00)			
	Less: Client Late Adjustments		(19,788.23)			
	Adjusted net profit		264,368.75			

Approved by



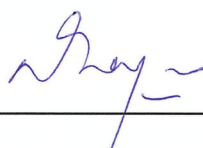
Client: CATL Singapore Pte Ltd

Year end: 31 March 2019

Subject: Client Late Adjustments

S/No	Description	Ref	Profit & Loss		Balance Sheet	
			Dr	Cr	Dr	Cr
1	Auditor's remuneration Accruals-\$2000 (Being accruals of review of reporting package as at 31 March 2019)	R1 J7	1,477.10			1,477.10
2	Interest expenses on short-term borrowings Accruals loan interest (Being accruals of interest charges as at 31 March 2019)	R1 J7	18,311.13			18,311.13
	Total adjustments		19,788.23	0.00	0.00	19,788.23
	Net P/L adjustment		19,788.23			19,788.23

Approved by



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STATEMENT OF CONTINGENT LIABILITIES

HLB Atrede LLP
 20 Peck Seah Street #05-00
 Singapore 079312

Date: 6 June 2019

Dear Sirs

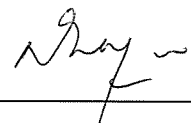
RE: CATL Singapore Pte. Ltd.

FINANCIAL YEAR ENDED 31 March 2019

In connection with your audit of the Company/Branch accounts as at 31 March 2019 and for the financial year then ended, we confirm that the following is a complete summary of significant / material contingent liabilities not included in the accounts as at the balance sheet date.

Nature of Liabilities	Estimated Amount	Remarks (if appropriate)
1. Discounted receivable	NA	NA
2. Assigned receivable	↓	↓
3. Accommodation endorsements	↓	↓
4. Guarantees	↓	↓
5. Warranties	NA	NA
6. Sureties	↓	↓
7. Open balances on letter of credit	↓	↓
8. Unsatisfied judgement	↓	↓
9. Additional taxes of which there is present knowledge based upon either formal or informal advice	↓	↓
10. Pending/Prospective claims or other proceedings re:	↓	↓
(a) Injuries	↓	↓
(b) Damage	↓	↓
(c) Defective goods	↓	↓
(d) Patent infringements	↓	↓
(e) Refunds	↓	↓
(f) Penalties arising from violations of laws or regulations of governmental agencies	↓	↓
11. Other items	↓	↓

Yours faithfully,

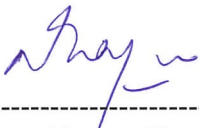


Director

Client CATL Singapore Pte. Ltd.
Year/Period end 31 March 2019 **Prepared by** ET **Date** 6 June 2019
Reviewed by _____ **Date** _____

POST BALANCE SHEET EVENTS**Comments**

- 1 To confirm with us / advise us are there any post balance sheet events requiring disclosure or adjustment. In particular, focus on:
- (a) Whether new commitments, borrowings or guarantees have been entered into.
 - (b) Whether sales or acquisition of assets have occurred or are planned.
 - (c) Whether the issue of new shares or debentures or an agreement to merge or liquidate has been made or is planned.
 - (d) Whether any assets have been appropriated by government or destroyed, for example, by fire or flood.
 - (e) Lawsuits, claims, major disputes.
 - (f) Loss of major suppliers or customers
 - (g) Large return of goods, if any
 - (h) Fall in asset prices that are used as collaterals for bank loans
 - (i) Breaches of bank covenants if any
 - (j) Any going concern problem.



Name: Naveen Kapur
Position: Director

Individual Naveen Kapur

Unique Identification No.	Z5529659	Expiry Date of ID.	13-05-2029
Nationality	India	Date of Birth	04-05-1958
Appointment	Director	Gender	Male
Email	Naveen.Kapur@catl.co.in	Contact Number	+919810334754
Address	D-187, Ground Floor Saket, New Delhi, Delhi 110017		
Is the individual acting on behalf of the customer?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Information on Beneficial Ownership			
Does the individual control more than 25% share of the company?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does the individual have significant control in the company?		<input type="checkbox"/> Yes	<input type="checkbox"/> No
Information of Politically Exposed Person (PEP), or family member of a PEP, or close associate of a PEP			
Is individual a Politically Exposed Person (PEP), or an immediate family member/ close associate of a PEP? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<p>Note: A Politically Exposed Person (PEP) is a person who is or has been entrusted with any prominent public function in Singapore, a country or territory outside Singapore, or by an international organization.</p>			
Remarks/ Intended nature and purpose of business relationship			
Director of the Company			

Declaration

I declare that the information provided in this form is true and correct. I am aware that I may be subjected to prosecution and criminal sanctions under written law if I am found to have made false statement which I know to be false, or which I do not believe to be true, or if I have intentionally suppressed any material fact.

Signature:



Name: Naveen Kapur
Director

Date :

Name of Company: **CATL Singapore Pte. Ltd.**

Financial Year/Period ended: **31 March 2019**

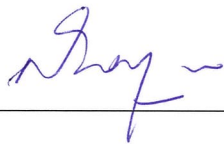
CONFIRMATION BY KEY MANAGEMENT PERSONNEL

Name of Key Management Personnel: **Naveen Kapur**

Designation of Key Management Personnel: Director

I confirm that the compensation paid, payable or provided by the Company, or by an entity on behalf of the Company, in exchange for services I have rendered to the Company during the financial year/period, as set out in Section A on pages 1 to 2 of this confirmation, is complete and accurate.

Signed:



A handwritten signature in blue ink, appearing to read 'Naveen Kapur', is written over a horizontal line.

Date:

6 June 2019

SECTION A – KEY MANAGEMENT PERSONNEL COMPENSATION¹ [FOR AUDITORS' USE]

DESCRIPTION	Paid/ Payable by Company [A] US\$	Paid/ Payable by an entity ² on behalf of the Company [B] US\$	Total (Company) [A+B] US\$	Paid/Payable by Group entities (delete, if not applicable) [C] US\$	Total (Group) (delete, if not applicable) [A+B+C] US\$	Remarks
SHORT-TERM EMPLOYEE BENEFITS						
Directors' fees						
Wages/salaries						
Leave pay ³						
Bonuses/commissions ⁴						
Allowances ⁵						
Other short-term benefit – please specify						
Sub-total						
				NA		
POST-EMPLOYMENT BENEFITS						
Company's contribution to provident fund, pension fund						
Other retirement schemes						
Sub-total						
SHARE-BASED PAYMENT⁶						
Share options						
Performance shares						
Other share-based payment – please specify						
Sub-total						

**SECTION A – KEY MANAGEMENT PERSONNEL COMPENSATION¹ [FOR AUDITORS' USE]
(continued)**

DESCRIPTION	Paid/ Payable by Company [A] US\$	Paid/ Payable by an entity ² on behalf of the Company [B] US\$	Total (Company) [A+B] US\$	Paid/Payable by Group entities (delete, if not applicable) [C] US\$	Total (Group) (delete, if not applicable) [A+B+C] US\$	Remarks
TERMINATION BENEFITS						
Compensation for loss of office						
Others – please specify						
Sub-total				NA		
OTHER LONG-TERM BENEFITS⁷						
Please specify						
Sub-total						
Grand Total						

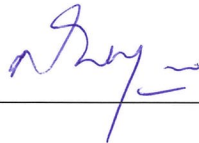
1. Compensation includes all forms of consideration paid, payable or provided by the Company, or by an entity on behalf of the Company, in exchange for services rendered to the Company, including equity compensation benefits to which FRS 102 *Share-based Payment* applies. It also includes such consideration paid by the Company on behalf of the parent (or other related companies) of the Company for services rendered to the Company. If a person served in a key management capacity (including as a director) for any part of a financial period, disclosure is required of the person's actual compensation for the period that the person had served as key management personnel (or director).
2. Please specify name of entity and relationship of the entity to the Company.
3. Include cost of unutilised annual leave and sick leave that are carried forward and can be used in future periods if the current period's entitlement is not used in full (even if unused entitlement cannot be en-cashed).
4. Include bonuses, profit share, commissions and incentive payments to the extent determinable at the balance sheet date and accounted for in the financial statements of the Company for the financial year/period.
5. Include non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services). The amount should be determined on the basis of the cost to the Company and not the taxable value to the recipient. For example, the benefit of a durable asset such as a car or residential property leased by the Company should be computed with reference to the rental costs to the Company. If the durable asset is owned by the Company, it would be appropriate to show an estimation of the benefit in some narrative form, for example, with reference to amount that the employee would have to pay to lease a similar vehicle or property. The part of the operating cost of the vehicle (including petrol, insurance, road tax, parking fees, repair and maintenance, etc) attributable to the key management personnel's private use should also be included.
6. Include options or rights to shares in the Company, its subsidiaries, its Parent and other related companies if the compensation represents consideration for services rendered to the Company. Amount declared is the expense for the year determined in accordance with IFRS 2/FRS 102 *Share-based Payment*. A summary of share-based payment transactions, together with the bases of computing the amounts declared, should be attached.
7. Examples: sabbatical leave, deferred bonus, other compensation payable more than 12 months after balance sheet date.

SECTION B – DIRECTORS’ INTERESTS IN THE COMPANY AND ITS RELATED CORPORATIONS [FOR COMPANIES’ USE]Name of Company: **CATL Singapore Pte. Ltd.**Financial Year/Period ended: **31 March 2019**Name of Director: **Naveen Kapur**

In accordance with Section 201 (6)(g) or (6A)(h) of the Companies Act, I hereby give notice that I have interest in the following shares¹/debentures/rights/options etc of the Company, its Holding Company, its subsidiaries and/or fellow subsidiaries, as registered in the names indicated below.

Name of Company/ related corporations in which shares etc are held ²	Name(s) in which registered ⁵	Type	No. of shares/debentures/rights/options etc held			
	- self, spouse, children, nominee, trust, investor	- Shares or debentures or rights or options etc	Balance at start of year or date of appointment if later	Additions during the year	Disposed/ Exercised/ Cancelled during the year	Balance at end of year

Signed: _____


Date: 6 June 2019

¹ Includes shares issued by virtue of the exercise of options to take up unissued shares of the Company, whether granted before or during the financial period and the unissued shares of the Company under option as at the end of the financial period. The following information of the unissued shares are required to be disclosed:

a) Number & related class of the shares.

b) Date of expiration.

c) Exercise price or basis upon which the option may be exercised and any participation rights.

² A director's interest in shares or debentures are deemed to include shares or debentures held by the director's spouse or infant children, including step and adopted children. Shares or debentures registered in the names of nominees in which a director has a beneficial interest should also be disclosed. Shares or debentures registered in the names of directors, the beneficial interest of which is rested in another party should be disclosed together with details of the beneficial shareholder(s).

In addition, under Companies Act Section 7, a director is also deemed to have an interest in the shares/debentures of the Company (Company A) where an investor Company (Company B) owns shares in the Company (Company A) and the director(s) (or with his associates) owns 20% of the voting shares of the investor Company (Company B).

**SECTION C – DIRECTORS’ INTERESTS IN CONTRACTS AND OTHER ARRANGEMENTS
[FOR COMPANIES’ USE]**Name of Company: **CATL Singapore Pte. Ltd.**Financial Year/Period ended: **31 March 2019**Name of Director: **Naveen Kapur****1. DIRECTOR’S INTERESTS IN CONTRACTS³**

Pursuant to the provisions of the Singapore Companies Act and other than what is disclosed in Section C, I further declare an interest in the following contracts entered into by the Company during the year/period ended at the above date.

	Names of the parties to the contract (other than the Company)	Nature of the contract (including whether the contract is subsisting or exists)	Nature of the directors’ interest in the contract
1			
2			
3			

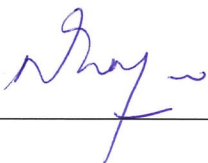
I hereby declare that to the best of my knowledge and belief (except for the above), I do not and did not have, in any way, whether directly or indirectly, an interest in any contracts with the Company which subsisted at the end of the financial year/period or at any time during the year/period.

2. DIRECTOR’S INTERESTS IN OTHER ARRANGEMENTS

At the end of the financial year/period or at any time during that year, there did not subsist any arrangements, to which the Company is a party, whereby I, as a director, might acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate, other than what is disclosed in Section C.

If yes, give particulars:

Signed:



Date:

6 June 2019

³ Interests in contracts should not only refer to contracts entered into by the Company but also, its related corporation, a firm in which the director is a member of, or a Company in which he has a substantial interest.

CATL Singapore Pte. Ltd.
(Co. Reg. No. 201818156E)

Directors' Statement – continued

7. UNISSUED SHARES UNDER OPTION

At the end of the financial period, there were no unissued shares of the Company under option.

8. INDEPENDENT AUDITOR

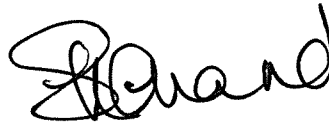
The independent auditor, HLB Atrede LLP has expressed its willingness to accept re-appointment as auditor.

On behalf of the board of directors,



Naveen Kapur
Director

Singapore
6 June 2019



Shalini Kanwar Chand @ Shalini Chand
Director

CATL Singapore Pte. Ltd.
(Co. Reg. No. 201818156E)

Directors' Statement – continued

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Singapore
6 June 2019



Shalini Kanwar Chand @ Shalini Chand
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Naveen Kapur
Director

Singapore
6 June 2019



Shalini Kanwar Chand @ Shalini Chand
Director

CATL Singapore Pte. Ltd.
(Co. Reg. No. 201818156E)

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Singapore
6 June 2019



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Director

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(Co. Reg. No. 201818156E)

Directors' Statement – continued

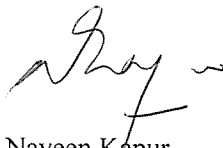
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Singapore
6 June 2019



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Directors' Statement – continued

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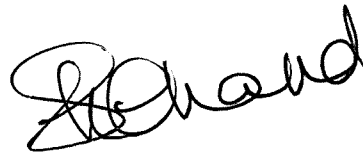
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Singapore
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(Co. Reg. No. 201818156E)

Directors' Statement – continued

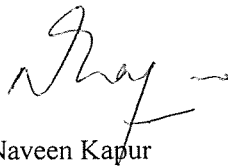
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On behalf of the board of directors,



Naveen Kapur
Director



Shalini Kanwar Chand @ Shalini Chand
Director

Singapore
6 June 2019

CATL Singapore Pte. Ltd.
(Co. Reg. No. 201818156E)

Directors' Statement – continued

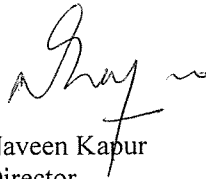
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Naveen Kapur
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Singapore
6 June 2019



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Director