

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD
BALANCE SHEET AS ON MARCH 31, 2025

Particulars	Note No.	As at 31-03-2025		As at 31-03-2024	
		Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore
ASSETS					
Non-current Assets:					
Financial assets					
Investments	1	74.61		64.72	
Loans	2	-		-	
			74.61		64.72
Current Assets:					
Financial assets					
Other financial asset	3	-		-	
			-		-
TOTAL ASSETS			74.61		64.72
EQUITY AND LIABILITIES					
EQUITY:					
Equity share capital	4	206.20		206.20	
Other equity		(305.83)		(311.25)	
			(99.63)		(105.05)
LIABILITIES:					
Non-current liabilities:					
Financial liabilities					
Borrowings	5	137.19		133.66	
Other financial liabilities	6	13.34		13.01	
			150.53		146.67
Current Liabilities:					
Financial Liabilities					
Borrowings	7	0.85		0.83	
Other financial liabilities	8	22.86		22.27	
			23.71		23.10
TOTAL EQUITY AND LIABILITIES			74.61		64.72

The accompanying notes form an integral part of Special Purpose Financial Statements

For and on behalf of CG INTERNATIONAL
HOLDINGS SINGAPORE PTE LTD


DIRECTOR

Date:

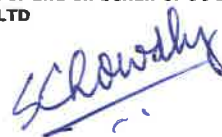

DIRECTOR

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025**

Particulars	Note No.	FOR THE YEAR ENDED 31-03-2025		FOR THE YEAR ENDED 31-03-2024	
		Rs. Crore	Rs. Crore	Rs. Crore	Rs. Crore
Revenue from Operations					
Other income	9		9.89		17.01
Total Income					
Expenses:					
Other expenses	10	0.48		0.79	
Total Expenses			0.48		0.79
Loss before exceptional items and tax			9.41		16.22
Exceptional items (net)			-		-
Profit before tax			9.41		16.22
Tax expense :					
Current tax		-		-	
Deferred tax		-		-	
Profit for the year			9.41		16.22
Other comprehensive income:					
A (i) Items that will be reclassified to profit or loss (FCTR)		(3.99)		(1.68)	
Other comprehensive income for the year			(3.99)		(1.68)
Total comprehensive income for the year			5.42		14.54
Earnings per share (basic and diluted)	12		2.13		3.68

The accompanying notes form an integral part of Special Purpose Financial Statements

For and on behalf of CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD


DIRECTOR
Date:


DIRECTOR

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025**

Particulars	FOR THE YEAR ENDED MARCH 31, 2025	FOR THE YEAR ENDED MARCH 31, 2024
	Rs. Crore	Rs. Crore
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	9.41	16.22
Adjustments for:		
Gain on revaluation of investments	(9.89)	(17.01)
Unrealised exchange (net)	0.48	0.79
Provisions for doubtful loans & advances	-	-
Liability no longer required written back	-	-
Exceptional items	-	-
	(9.41)	(16.22)
Operating (loss)/profit before working capital changes	-	-
Adjustments for working capital changes	-	-
	-	-
A Net cash (used in) / from operating activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
B Net cash (used in) / from investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
C Net Cash (used in) / from financing activities	-	-
NET INCREASE / (DECREASE) IN CASH AND BANK BALANCES (A+B+C)	-	-
Cash and bank balances at beginning of the year	-	-
Cash and bank balances at end of the year	-	-

The accompanying notes form an integral part of Special Purpose Financial Statements

Note:

The cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standards (Ind AS) 7 Statement of Cash Flows.

For and on behalf of CG INTERNATIONAL
HOLDINGS SINGAPORE PTE LTD



DIRECTOR
Date:



DIRECTOR

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2025****For the YEAR ENDED MARCH 31, 2025**

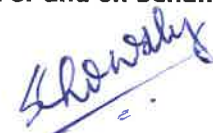
Particulars		Retained Earnings	FCTR Reserve	Rs. Crore Total equity
Balance as at April 1, 2024		(284.60)	(26.65)	(311.25)
Profit for the year		9.41	-	9.41
Other comprehensive income for the year		-	(3.99)	(3.99)
Balance as at March 31, 2025		(275.19)	(30.64)	(305.83)

FOR THE YEAR ENDED MARCH 31, 2024

Particulars		Retained Earnings	FCTR Reserve	Rs. Crore Total equity
Balance as at April 1, 2023		(300.82)	(24.97)	(325.79)
Profit for the year		16.22	-	16.22
Other comprehensive income for the year		-	(1.68)	(1.68)
Balance as at March 31, 2024		(284.60)	(26.65)	(311.25)

The accompanying notes form an integral part of Special Purpose Financial Statements

For and on behalf of CG INTERNATIONAL HOLDINGS



DIRECTOR
Date:


DIRECTOR

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2025****1. NON-CURRENT FINANCIAL ASSETS - INVESTMENTS**

Particulars	As at 31-03-2025	As at 31-03-2024
	Rs. Crore	Rs. Crore
Unquoted investments		
Investment in Equity in Subsidiary - at cost		
Crompton Greaves Sales Network Malaysia Sdn. Bhd	0.37	0.37
	0.37	0.37
PT Crompton Prima Switchgear Indonesia	18.25	18.25
Less : Provision for Impairment	(18.25)	(18.25)
	-	-
Investment in Equity in Fellow Subsidiary - FVTPL		
CG International B.V.	205.62	205.62
Less :Provision for Impairment	(131.38)	(141.27)
	74.24	64.35
Total	74.61	64.72

2. NON-CURRENT FINANCIAL ASSETS - LOANS

Particulars	As at 31-03-2025	As at 31-03-2024
	Rs. crore	Rs. crore
Unsecured, considered good, unless otherwise stated		
Loan to Subsidiary		
PT Crompton Prima Switchgear Indonesia	55.61	55.61
Less : Provision for Impairment	(55.61)	(55.61)
Total	-	-

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED
MARCH 31, 2025****3. OTHER FINANCIAL ASSETS**

Particulars	As at 31-03-2025	As at 31-03-2024
	Rs. Crore	Rs. Crore
Interest accrued from subsidiary		
PT Crompton Prima Switchgear Indonesia	7.30	7.30
Less : Provision for Impairment	(7.30)	(7.30)
Total	-	-

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2025****NOTE 4 EQUITY SHARE CAPITAL****FOR THE YEAR ENDED MARCH 31, 2025****Rs. Crore**

Balance as at 1-04-2024	Changes in equity share capital during the year	Balance as at 31-03-2025
206.20	-	206.20

FOR THE YEAR ENDED MARCH 31, 2024**Rs. Crore**

Balance as at 1-04-2023	Changes in equity share capital during the year	Balance as at 31-03-2024
206.20	-	206.20

No of Ordinary Shares	As at 31-03-2025	As at 31-03-2024
Issued and Paid up	44,121,460	44,121,460

The above shares are held by CG Power and Industrial Solutions Limited (Parent Company)

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD		
NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2025		
5. NON CURRENT BORROWINGS		
Particulars	As at 31-03-2025	As at 31-03-2024
	Rs. Crore	Rs. Crore
Unsecured-at Amortised cost From related parties CG International B.V.	137.19	133.66
Total	137.19	133.66

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD

**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 2025**

6. OTHER NON CURRENT FINANCIAL LIABILITIES

Particulars	As at 31-03-2025	As at 31-03-2024
	Rs. Crore	Rs. Crore
Interest accrued : From Related Parties CG International B.V.	13.34	13.01
Total	13.34	13.01

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT FOR
THE YEAR ENDED MARCH 31, 2025****07. CURRENT FINANCIAL LIABILITY - BORROWINGS**

Particulars	As at 31-03-2025	As at 31-03-2024
	Rs. Crore	Rs. Crore
Unsecured - at Amortised cost		
From related parties		
CG Power and Industrial Solutions Limited (Parent Company)	0.85	0.83
Total	0.85	0.83

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT FOR
THE YEAR ENDED MARCH 31, 2025****08. OTHER CURRENT FINANCIAL LIABILITIES**

Particulars	As at 31-03-2025	As at 31-03-2024
	Rs. Crore	Rs. Crore
Interest accrued : From related parties CG Power and Industrial Solutions Limited (Parent Company)	0.19	0.18
Others : From related parties CG Power and Industrial Solutions Limited (Parent Company)	22.67	22.09
Total	22.86	22.27

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD

**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT FOR THE
YEAR ENDED MARCH 31, 2025**

09. OTHER INCOME

Particulars	FOR THE YEAR ENDED 31-03- 2025	FOR THE YEAR ENDED 31-03- 2024
	Rs. Crore	Rs. Crore
Fair value gain on investment in fellow subsidiary	9.89	17.01
Total	9.89	17.01

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED
MARCH 31, 2025****10. OTHER EXPENSES**

Particulars	FOR THE YEAR ENDED 31-03-2025	FOR THE YEAR ENDED 31-03-2023
	Rs. Crore	Rs. Crore
Foreign exchange Loss	0.48	0.79
	0.48	0.79

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025****11. Related party transactions**List of related party

- (I) **Ultimate parent Company**
Tube Investments of India Limited
- (II) **Parent Company**
CG Power and Industrial Solutions Limited
- (III) **Subsidiaries**
PT Crompton Prima Switchgear Indonesia
Crompton Greaves Sales Network Malaysia Sdn. Bhd
- (IV) **Fellow Subsidiaries**
CG International B.V.

Closing Balances with related parties

				Rs crs.			
S.No.	Company Name	Nature of the transaction	Relationship	Amount Payable As At 31 March 2025	Amount Receivable As at 31 March 2025	Amount Payable As At 31 March 2024	Amount Receivable As At 31 March 2024
1	Crompton Greaves Sales Network Malaysia Sdn. Bhd	Investments	Subsidiary	-	0.37	-	0.37
2	CG International B.V. Less : Provision for Impairment	Investments	Fellow Subsidiary	-	205.62 (131.38)	-	205.62 (141.27)
3	CG International B.V.	Borrowings	Fellow Subsidiary	137.19	74.24	133.66	64.35
4	CG International B.V.	Interest Payable	Fellow Subsidiary	13.34	-	13.01	-
5	PT Crompton Prima Switchgear Indonesia Less : Provision for Impairment	Investments	Subsidiary	-	18.25 (18.25)	-	18.25 (18.25)
6	PT Crompton Prima Switchgear Indonesia Less : Provision for Impairment	Non Current Financial asset- Loan	Subsidiary	-	55.61 (55.61)	-	55.61 (55.61)
7	PT Crompton Prima Switchgear Indonesia Less : Provision for Impairment	Interest Accrued	Subsidiary	-	7.30 (7.30)	-	7.30 (7.30)
8	CG Power and Industrial Solutions Limited	Borrowings	Parent Company	0.85	-	0.83	-
9	CG Power and Industrial Solutions Limited	Interest Payable	Parent Company	0.19	-	0.18	-
10	CG Power and Industrial Solutions Limited	Other Payable	Parent Company	22.67	-	22.09	-

Notes:

1. The Changes in balances payable and receivable are on account of exchange fluctuation and impairment reversal.
2. The disclosure of Related Parties is restricted to include only those parties with whom the Company has transactions/ outstanding balances during the current and previous year/period

CG INTERNATIONAL HOLDINGS SINGAPORE PTE LTD**NOTES ACCOMPANYING THE SPECIAL PURPOSE FINANCIAL
STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025****12 Earnings Per Share**

Particulars		FOR THE YEAR ENDED 31-03-2025	FOR THE YEAR ENDED 31-03-2024
Weighted average number of equity shares outstanding	Nos.	44,121,460	44,121,460
Profit for the Year	Rs. In crores	9.41	16.22
Weighted average earnings per share (Basic / Diluted)*	Rs.	2.13	3.68