

ABJA INVESTMENT CO. PTE. LTD.

STATEMENT OF FINANCIAL POSITION
March 31, 2015

	<u>Note</u>	<u>2015</u> US\$'000	<u>2014</u> US\$'000 (Restated)
<u>ASSETS</u>			
Current assets			
Cash and cash equivalents	7	7,360	7,536
Other receivables	8	17,235	5,423
Derivative financial instruments	10	<u>265</u>	<u>-</u>
Total current assets		<u>24,860</u>	<u>12,959</u>
Non-current assets			
Loan receivables due from related companies	9	1,670,502	227,970
Derivative financial instruments	10	<u>7,563</u>	<u>1,063</u>
Total non-current assets		<u>1,678,065</u>	<u>229,033</u>
Total assets		<u>1,702,925</u>	<u>241,992</u>
<u>LIABILITIES AND NET CAPITAL DEFICIENCY</u>			
Current liabilities			
Other payables	11	24,564	5,436
Loan payable	12	37,800	-
Tax payable		<u>310</u>	<u>37</u>
Total current liabilities		<u>62,674</u>	<u>5,473</u>
Non-current liabilities			
Guaranteed notes	13	1,702,524	236,111
Deferred tax liability	14	93	17
Derivative financial instruments	10	<u>469</u>	<u>7,756</u>
Total non-current liabilities		<u>1,703,086</u>	<u>243,884</u>
Capital, accumulated losses and reserve			
Share capital	15	200	200
Accumulated losses		(63,025)	(7,555)
Translation reserve		<u>(10)</u>	<u>(10)</u>
Net capital deficiency		<u>(62,835)</u>	<u>(7,365)</u>
Total liabilities and net of capital deficiency		<u>1,702,925</u>	<u>241,992</u>

ABJA INVESTMENT CO. PTE. LTD.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
Year ended March 31, 2015

	<u>Note</u>	April 1, 2014, to March 31, 2015 US\$'000	April 12, 2013 (date of incorporation) to March 31, 2014 US\$'000 (Restated)
Interest income	16	32,875	11,634
Finance costs	17	(69,027)	(10,992)
Foreign currency exchange loss		(29,245)	(1,416)
Fair value gains (losses) on derivative financial instruments, net	18	14,052	(6,689)
Other operating expenses		<u>(3,739)</u>	<u>(38)</u>
Loss before tax		(55,084)	(7,501)
Income tax expense	19	<u>(386)</u>	<u>(54)</u>
Loss for the year/period	20	(55,470)	(7,555)
Other comprehensive loss for the year/period, net of tax			
<i>Item that will not be reclassified subsequently to profit or loss</i>			
Exchange differences in foreign currency translation reserve	21	—	<u>(10)</u>
Total comprehensive loss for the financial year/period		<u>(7,565)</u>	<u>(55,470)</u>

ABJA INVESTMENT CO. PTE. LTD.

STATEMENT OF CHANGES IN EQUITY
Year ended March 31, 2015

	<u>Note</u>	<u>Share capital</u> US\$'000	<u>Accumulated losses</u> US\$'000	<u>Translation reserve ⁽¹⁾</u> US\$'000	<u>Total</u> US\$'000
Transaction with owner, recognised directly in equity:					
- Issue of shares on date of incorporation	15	200	-	-	200
Total comprehensive loss for the period:					
- Loss for the period		-	(7,555)	-	(7,555)
- Other comprehensive loss for the period		-	-	(10)	(10)
Total (restated)		-	<u>(7,555)</u>	<u>(10)</u>	<u>(7,565)</u>
Balance at March 31, 2014 (restated)		200	(7,555)	(10)	(7,365)
Loss for the year, representing total comprehensive loss for the financial year		-	(55,470)	-	(55,470)
Balance at March 31, 2015		<u>200</u>	<u>(63,025)</u>	<u>(10)</u>	<u>(62,835)</u>

⁽¹⁾ This arose from change in functional currency during the financial year ended March 31, 2015 (Note 21).