

INDEPENDENT AUDITORS' REPORT

To: **BDO AG, Zurich, Switzerland**

Report on the Audit of the Standalone IND AS Financial Statements of Z & Z Service GmbH

Opinion

We have audited the Standalone IND AS Financial Statement of Z & Z Service GmbH ("the Company"), which comprise the standalone balance sheet as at 31 March 2022, and the standalone statement of profit and loss (including other comprehensive income), These financial statements have been prepared solely to enable Wockhardt Limited (the ultimate holding company) to prepare its consolidated financial statements (ultimate holding company consolidated financial statements) and not to report on the Company as a separate entity.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2022, and profit/loss and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Without limiting our opinion, we would like to inform that the company is over indebted. Wockhardt Bio AG issued an open-ended comfort letter in favor of Z & Z Service GmbH dated Mai 23, 2017.

We have not issued an Audit Clearance Memorandum as the company is not material in respect of the consolidation.

Basis for Opinion

We conducted our audit in accordance with the Indian Standards on Auditing (SAs). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the IFAC / Institute of Chartered Accountants of India. We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Statements

The Company's management and Board of Directors are responsible to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, contained in the group audit instruction dated 7 December 2021 to enable the group to prepare its IND AS consolidated financial statements for the year ended 31 March 2022. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and

are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related

safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting

We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- c) The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), dealt with by this Report are in agreement with the books of account
- d) In our opinion, the aforesaid standalone financial statements comply with the Group Accounting Policies
- e) In our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position).
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.)

Restriction of use

This report is intended solely for the use of B S R & Co. LLP and BDO AG in connection with its audit of the consolidated financial statements of Wockhardt Limited and Wockhardt Bio AG, respectively and should not be used by any other person or for any other purpose.

For Treucontrol Ltd
Chartered Accountants
Firm Registration No.:
CH-170.3.018.061-6



Andreas Landolt
Partner
Membership No. 100055
Place: Egg
Date: April 20, 2022

Z&Z GmbH

For the Period from 1st April 2021 till 31st March 2022

**AS AT
31.03.2022
In Full Figures**

SOURCES OF FUNDS

SHAREHOLDERS' FUNDS

Share capital
Equity share capital (25'000.00)
Preference share capital -

Reserves and surplus 212'394.75
187'394.75

LOAN FUNDS

Secured loans -
Unsecured loans -
-

DEFERRED TAX LIABILITY

-
187'394.75

APPLICATION OF FUNDS

FIXED ASSETS

Gross block -
Accumulated depreciation -
Net block -
Capital work-in-progress and advances -
-

INVESTMENTS

CURRENT ASSETS, LOANS AND ADVANCES

Inventories -
Sundry debtors 567.75
Cash and bank balances 221.08
Loans and advances (111'931.06)
(111'142.23)

CURRENT LIABILITIES AND PROVISIONS

Current Liabilities (67'332.52)
Provisions (8'920.00)
(76'252.52)

NET CURRENT ASSETS

(187'394.75)

Misc Exps to the extent not w/off

Minority Interest
(187'394.75)

Difference in Balancesheet 0.00

For Treucontrol Ltd
Chartered Accountants
Firm Registration No.
CH-170.3.018.061-6

Z & Z Service GmbH
Seepark 7
D-39116 Magdeburg


Andreas Landolt

Partner
Membership No. 100055
Place: Egg
Date: April 20, 2022

Ajay Sahni

Place: Zug
Date: April 20, 2022

Z&Z GmbH

PROFIT AND LOSS ACCOUNT

**For the
Year ended
31.03.2022**
In Full Figures

INCOME

Sales and services	-
Less: Excise Duty	-
	<u>-</u>
Other income	24.68
	<u>24.68</u>

EXPENDITURE

Materials consumed and purchase of goods	-
(Increase) / decrease in inventories	-
Operating and other expenses	(5'966.53)
Depreciation / Amortisation	-
Financing cost	(370.55)
Pension charge	
VRS	
	<u>(6'337.08)</u>

PROFIT BEFORE TAX AND EXTRAORDINARY ITEM

(6'312.40)

Add / (Less) : Exceptional items Loss / (Gain) -

PROFIT BEFORE TAX

(6'312.40)

Provision for tax

- Current	-
- Fringe benefit Tax	-
- Deferred	-

NET PROFIT AFTER TAX FOR THE YEAR

(6'312.40)

Minority Interest	-
ExChange difference on foreign currency investments	-
Movement on Deferred tax relating to pension deficit	-
Pension charge	-

PAT after adjustments

(6'312.40)

PROFIT AVAILABLE FOR APPROPRIATION

(6'312.40)

APPROPRIATIONS

Transfer to debenture redemption reserve	-
Transfer to capital redemption reserve	-
Transfer to general reserve	-

PROFIT AND LOSS ACCOUNT, end of year

(6'312.40)

(6'312.40)

For Treucontrol Ltd

Chartered Accountants
Firm Registration No.
CH-170.3.018.061-6

Andreas Landolt

Partner

Membership No. 100055

Place: Egg

Date: April 20, 2022

Z & Z Service GmbH

Seepark 7

D-39116 Magdeburg

Ajay Sahni

Place: Zug


Date: April 20, 2022

Z & Z GmbH	PLEASE ENTER CREDIT FIGURE WITH NEGATIVE SIGN								
For the Period from 1st April 2021 till 31st March 2022	AS AT								
PARTICULARS	31.03.2022								
	In Full Figures				External	Wockhardt Ltd.	Wockhardt UK Ltd.	WOCKHARDT EU OPERATIONS (SWISS) AG	Total of Inter-Company Items
SOURCES OF FUNDS:									
1. SHARE CAPITAL									
a) Equity Share Capital (No of Shares Face Values of Shares)	(25000.00)	(25000.00)							
Addition to Equity share Capital during the Period	-	-							
Reduction in Equity share capital during the period	-	-							
(Authorised Share Capital - No of Shares Face Value of Shares)									
b) Preference share Capital (Number of shares Face Value of Shares)									
Addition to Preference share Capital during the Period	-	-							
Reduction in Preference share capital during the period	-	-							
(Authorised Pref Share Capital - No of Shares Face Value of Shares)									
TOTAL OF SHARE CAPITAL	(25000.00)								
2. RESERVES AND SURPLUS									
(Kindly Give the reason for Movements in Reserves)									
<i>Capital redemption reserve</i>									
Opening balance	(4712054.60)	(4712054.60)							
Addition During the year	-	-							
Less : Deductions during the year (Enter Figure with Negative Sign)	-	-							
Closing Balance	(4712054.60)								
<i>Share premium account</i>									
Opening balance	-	-							
Addition During the year	-	-							
Less : Deductions during the year (Enter Figure with Negative Sign)	-	-							
Closing Balance	-	-							
<i>Debenture redemption reserve</i>									
Opening balance	-	-							
Addition During the year	-	-							
Less : Deductions during the year (Enter Figure with Negative Sign)	-	-							
Closing Balance	-	-							
<i>Employee Stock Option Outstanding</i>									
Less : Deferred Employee Compensation Expenses	-	-							
<i>General reserve</i>									
Opening Balances	-	-							
Addition During the year	-	-							
Less : Deductions during the year (Enter Figure with Negative Sign)	-	-							
Transfer from profit and loss account	-	-							
Closing Balance	-	-							
<i>Profit and loss account</i>									
Opening Balances	4918136.95	4918136.95							
Add / (Less) Profit / (Loss) for the year after appropriations	(6312.40)								
	4924449.25								
TOTAL OF RESERVES AND SURPLUS	212394.75								
3. SECURED LOANS									
(A) TERM LOANS									
i) From Financial Institutions									
ii) From Banks									
a) Foreign currency denominated loans									
b) Rupee / Domicile Currency denominated loans									
(B) Non Convertible Debentures									
(C) Working Capital Loans from Banks									
Vehicle Loan									
(D) Any other Secured Loan (Please provide Details)									
TOTAL OF SECURED LOANS									
4 UNSECURED LOANS									
Long term									
(A) Sales tax deferral loan									
(B) Zero Coupon Foreign Currency Convertible Bonds									
(C) Loan from Holding Company / Group Companies (Please update in respective intercompany column also)									
(D) Any other Loan									
Short term Loan									
Fixed Deposits									
TOTAL OF UNSECURED LOANS									
5. DEFERRED TAX LIABILITY									
Deferred tax liabilities									
Depreciation on fixed assets									
Deferred expenses									
Pension Scheme									
Any other Component creating Deferred tax liability (Give Details)									
Total (A)									
Deferred tax assets									
Provision for Gratuity									
Provision for Leave Encashment									
Provision for Bonus									
Provision for doubtful debts									
Any other Component creating Deferred tax asset (Give Details)									
Total (B)									
Net Deferred tax liability (A-B)									
Net deferred tax liability as of the year end									
Less : Opening Deferred Tax (Liability) / Asset (As per last years Balance sheet)									
Translation loss / adjustment (Give Details)									
Deferred tax charge / (credit) for the year									
TOTAL OF SOURCES OF FUNDS	187394.75								
APPLICATION OF FUNDS:									
6. INVESTMENTS									
Units of Mutual Funds									
Investment in shares of Companies (Give Company name and Investment)									
TOTAL OF INVESTMENTS									
7. INVENTORIES									
Raw materials									
Packing materials									
Finished goods									
Samples									
Work-in-progress									
Stores and spare parts									
TOTAL OF INVENTORIES									
8. SUNDRY DEBTORS									
Unsecured, Considered good (More than 6 months)	246.45	246.45							
Unsecured, Considered doubtful									
Sub-Total	246.45								
Less : Provision for doubtful debts (Enter with Negative Sign)									
Net Debtors	246.45								
Other debts									
Inter company debtors									
Unsecured, Considered good	321.30	321.30							
Sundry Debtors, net of provisions	567.75								
9. CASH AND BANK BALANCES									
Cash on hand									
Cash in Transit									
Balances with banks									
- in current / Cash Credit account	221.08	221.08							
- in margin accounts									
- in deposit accounts									
TOTAL OF CASH AND BANK ACCOUNTS	221.08								

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Ajay Sahni
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Andreas Landolt
Partner
Membership No.
100055 Place: Egg
Date: April 20, 2022

	External	Wockhardt Ltd.	Wockhardt UK Ltd.	WOCKHARDT EU OPERATIONS (SWISS) AG	Total of Inter-Company Items
10. LOANS AND ADVANCES (Unsecured, considered good)					
Loans to employees	-	-	-	-	-
Loans to companies	(111'931.06)	-	-	(111'931.06)	(111'931.06)
Loans to Subsidiaries	-	-	-	-	-
Share application money	-	-	-	-	-
Advances recoverable in cash or in kind or for value to be received	-	-	-	-	-
Accrued income	-	-	-	-	-
Balance with customs, excise, for VAT & Similar Government Authority	-	-	-	-	-
Other deposits	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Mat Credit Entitlement Receivable	-	-	-	-	-
Equity shares contribution outstanding	-	-	-	-	-
Advance tax, net of provision for tax	-	-	-	-	-
TOTAL OF LOANS AND ADVANCES	(111'931.06)				
11. CURRENT LIABILITIES AND PROVISIONS					
CURRENT LIABILITIES					
Sundry creditors	(67'332.52)	(67'332.52)	-	-	-
Payable to subsidiaries	-	-	-	-	-
Security deposits	-	-	-	-	-
Investor Education and Protection Fund shall be credited by the following amounts namely:	-	-	-	-	-
Unclaimed dividends	-	-	-	-	-
Interest accrued but not due	-	-	-	-	-
Finance Lease Outstanding	-	-	-	-	-
Dividends Payable	-	-	-	-	-
Government Grants (Treated as Deferred Income)	-	-	-	-	-
VAT, Social Tax Etc & other similar Payables to Government	-	-	-	-	-
Other liabilities	-	-	-	-	-
TOTAL OF CURRENT LIABILITIES	(67'332.52)				
PROVISIONS					
Provision for tax, net of advance tax paid (If net amt is payable)	-	-	-	-	-
Proposed dividend	-	-	-	-	-
Tax on proposed dividend	-	-	-	-	-
Provision for retirement benefits - Leave Encashment, Gratuity, Pensions, Bonus etc	-	-	-	-	-
Other Provisions	(8'920.00)	(8'920.00)	-	-	-
TOTAL OF PROVISIONS	(8'920.00)				
NET FIXED ASSETS (INCLUDING CAPITAL WIP)					
TOTAL OF APPLICATION OF FUNDS	(187'394.75)				
DIFFERENCE	0.00				
Z & Z GmbH					
PROFIT AND LOSS ACCOUNT					
PARTICULARS	For Period Ended		For Period Ended		
	31.03.2022		31.03.2007		
	In Full Figures		In Millions		
12. SALES AND SERVICES					
Sales and services	-	-	-	-	-
Inter-company Sales	-	-	-	-	-
Processing charges received	-	-	-	-	-
Commission on Sales/Distribution Income	-	-	-	-	-
Product Development charges	-	-	-	-	-
Management Fees	-	-	-	-	-
Distribution income	-	-	-	-	-
Royalty Income	-	-	-	-	-
Other Operating Income (Give Details Separately)	-	-	-	-	-
TOTAL OF SALES AND SERVICES	-	-	-	-	-
EXCISE DUTY ON SALES					
13. OTHER INCOME					
Dividend received on investments	-	-	-	-	-
Lease Rent Income	-	-	-	-	-
Profit/(Loss) on sale of investments (Net)	-	-	-	-	-
Profit/(Loss) on sale of assets (Net)	-	-	-	-	-
Government Grants (Including Local Body Grants)	-	-	-	-	-
Miscellaneous income	24.68	-	-	-	-
TOTAL OF OTHER INCOME	24.68				
14. MATERIAL CONSUMED AND PURCHASE OF GOODS					
Opening stock of Materials (As per last years Closing stock)	-	-	-	-	-
Raw Materials	-	-	-	-	-
Packing Materials	-	-	-	-	-
Add:					
Purchase of Raw & Packing Materials	-	-	-	-	-
Loan Licencing charges (Sub-contracting charges)	-	-	-	-	-
Carriage Inward (including Octroi / Entry tax & similar Levies)	-	-	-	-	-
Exchange (Gain)/Loss (Only on Purchases of Raw Materials and Packing Materials)	-	-	-	-	-
Less: Closing Stock of Materials (Enter Figures with Negative Sign)	-	-	-	-	-
Raw Materials	-	-	-	-	-
Packing Materials	-	-	-	-	-
Consumption of raw and packing materials	-	-	-	-	-
Purchase of finished goods	-	-	-	-	-
Consumption of Finished Goods	-	-	-	-	-
TOTAL OF MATERIAL CONSUMED AND PURCHASE OF GOODS	-	-	-	-	-
15. (INCREASE) / DECREASE IN INVENTORIES					
Opening stock (As per last years Closing stock)	-	-	-	-	-
Finished goods	-	-	-	-	-
Samples	-	-	-	-	-
Work-in-progress	-	-	-	-	-
Excise Duty on Opening Stock	-	-	-	-	-
Closing stock (Please Enter Figure with Negative Sign)					
Finished goods	-	-	-	-	-
Samples	-	-	-	-	-
Work-in-progress	-	-	-	-	-
Less: Excise Duty on closing stock	-	-	-	-	-
TOTAL OF (INCREASE) / DECREASE IN INVENTORIES	-	-	-	-	-
16. OPERATING AND OTHER EXPENSES					
Salaries, wages and bonus, staff pension	-	-	-	-	-
Company's contribution to provident and other funds	(210.00)	(210.00)	-	-	-
Gratuity	-	-	-	-	-
Leave Encashment Expenses	-	-	-	-	-
Staff welfare expenses	-	-	-	-	-
Staff Training	-	-	-	-	-
Termination Payments	-	-	-	-	-
Manufacturing Expenses	-	-	-	-	-
Patent & Royalties	-	-	-	-	-
Licences & Technology	-	-	-	-	-
Power and fuel	-	-	-	-	-
Rent, Rates and taxes	-	-	-	-	-
Stores and spare parts consumed	-	-	-	-	-
Machinery Repairs	-	-	-	-	-
Building Repairs	-	-	-	-	-
Repairs other	-	-	-	-	-
Market research	-	-	-	-	-
Advertising & Promotions	-	-	-	-	-
Travelling expenses	-	-	-	-	-
Freight and forwarding	-	-	-	-	-
Selling and distribution	-	-	-	-	-
Commission on sales (Inter-Company)	-	-	-	-	-
Commission on sales (Domestic Sales)	-	-	-	-	-
Commission on sales (Export Sales)	-	-	-	-	-
Motor Expenses Sales	-	-	-	-	-
Printing Postage & Stationary	-	-	-	-	-
Telephone & Telex	-	-	-	-	-
Car Contract Hire	-	-	-	-	-

Z & Z Service GmbH
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Ajay Sahni
Place: Zug
Date: April 20, 2022

For Treucontrol Ltd
Chartered Accountants
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Andreas Landolt
Partner
Membership No.
100055 Place: Egg
Date: April 20, 2022

	External	Wockhardt Ltd.	Wockhardt UK Ltd.	WOCKHARDT EU OPERATIONS (SWISS) AG	Total of Inter-Company Items
GMS Levy and Other Annual Charges	-	-	-	-	-
Operating Leasing Charges	-	-	-	-	-
Finance Lease Charges	-	-	-	-	-
Insurance	-	-	-	-	-
Provision for doubtful debts	-	-	-	-	-
Foreign Office Expenses	-	-	-	-	-
Bad debts	-	-	-	-	-
Auditor's Remuneration	-	-	-	-	-
Consultancy Charges	(4'133.40)	(4'133.40)	-	-	-
Donations	-	-	-	-	-
Foreign Exchange Gain / Loss (Other than on Raw Materials & Packing Materials)	-	-	-	-	-
Investments written off	-	-	-	-	-
Deferred R & D Exps / Development Exps Written off (Not regular amortisation)	-	-	-	-	-
Actinial (Gain) / Loss on Pension Scheme	-	-	-	-	-
Wealth tax	-	-	-	-	-
Prior Period Items	-	-	-	-	-
Directors Fees (Only Wockhardt Ltd)	-	-	-	-	-
General expenses / Miscellaneous Exps	(1'623.13)	(1'623.13)	-	-	-
Depreciation charge for the year	-	-	-	-	-
TOTAL OF OPERATING AND OTHER EXP	(5'966.53)				
EXCEPTIONAL ITEMS (Negative sign in case of Gain)					
17. FINANCING COST					
Interest paid	-	-	-	-	-
Interest Expenses on Term Loans	-	-	-	-	-
Interest Expense paid to Bank	-	-	-	-	-
Other interest Expenses	-	-	-	-	-
Bank Charges	(370.55)	(370.55)	-	-	-
Amortisation of Finance costs	-	-	-	-	-
Interest on inter-company Loan	-	-	-	-	-
Add: Exchange (gain) / loss on borrowings	-	-	-	-	-
Less: Interest received (Enter Figure with negative Sign)	-	-	-	-	-
TOTAL OF FINANCE COST	(370.55)				
Income Taxes					
Current Tax Provision for the year	-	-	-	-	-
Fringe benefit Tax	-	-	-	-	-
Deferred Tax	-	-	-	-	-
TOTAL TAX BURDEN	-				

Z & Z Service GmbH
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Andreas Landolt
Partner
Membership No.
100055 Place: Egg
Date: April 20, 2022

Please ensure opening balances match with last years closing balance

In Full Figures

	Gross Block					Depreciation (With Negative Sign)				Net Block
	As At 01.04.2010	Additions	Deductions & Transfers (With Negative Sign)	As At 30.06.2010		As At 01.04.2010	Additions	Deductions & Transfers (No Negative Sign)	As At 30.06.2010	As at 30.06.2010
	131	132	133		141	142	143			
21010026 Goodwill (Self Generated / Consolidation)			-	21020026 Accumulated Dep in Goodwill (\$	-			0	-	
21010025 Goodwill Purchased			-	21020025 Accumulated Dep in Goodwill P	-			-	-	
21010024 Licenses & Dossiers			-	21020024 Accumulated Dep in Licenses &	-			-	-	
21010023 Trade Marks			-	21020016 Accumulated Dep in Trade Mar	-			-	-	
21010022 Software			-	21020015 Accumulated Dep in Software	-			-	-	
Total Intangibles :A:	0	0	0		0	0	0	-	0	
Tangibles										
21010001 Freehold land			-	21020001 Accumulated Dep in Freehold la	-			-	-	
21010002 Leasehold land			-	21020002 Accumulated Dep in Leasehold	-			-	-	
21010003 Buildings (All Buildings)			-	21020003 Accumulated Dep in Buildings (-			-	-	
21010004 Electrical Fittings			-	21020004 Accumulated Dep in Electrical F	-			-	-	
21010008 Plant and Machinery (Including Sterile Facility)			-	21020006 Accumulated Dep in Plant and M	-			-	-	
21010017 Furniture and fittings			-	21020012 Accumulated Dep in Furniture a	-			-	-	
21010019 Office Equipments (Including Technical Equipment)			-	21020014 Accumulated Dep in Office Equ	-			-	-	
21010020 Information Technology Equipments (Including Computers and Printers)			-	21020020 Accumulated Dep in Informatio	-			-	-	
21010018 Vehicles			-	21020013 Accumulated Dep in Vehicles	-			-	-	
21010021 Assets on Finance Lease			-	21020021 Accumulated Dep in Assets on	-			-	-	
	-	-	-		-	-	-	-	-	
21030001 Capital Work in Progress			-					-	-	
Grand Total	-	-	-	-	-	-	-	-	-	

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Z & Z Service GmbH
Seepark 7
D-39116 Magdeburg

Ajay Sahni

Place: Zug
Date: April 20, 2022

For Treucontrol Ltd
Chartered Accountants
Firm Registration No.
CH-170.3.018.061-6



Andreas Landolt
Partner
Membership No.
100055 Place: Egg
Date: April 20, 2022