

WOCKHARDT FARMACEUTICA SA DE CV
BALANCE SHEET AS AT MARCH 31, 2019 under IndAS

	As at March 31, 2019	As at March 31, 2018
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	24,979.71	24,979.71
Capital work-in-progress		
Goodwill		
Other Intangible Assets		
Intangible assets under Development		
Financial assets		
Non-current investments		
Other Non- current Financial assets		
Deferred tax assets (net)		
Other non-current assets		
	<u>24,979.71</u>	<u>24,979.71</u>
CURRENT ASSETS		
Inventories	-	1,858,992.88
Financial Assets		
Investments		
Trade receivables	(133,555.92)	878,534.80
Cash and cash equivalents	-	4,590.23
Bank balance (other than above)	60,146.32	60,146.32
Loans given		
Other Current Financial assets		
Other current assets	<u>1,547,238.00</u>	<u>1,523,517.42</u>
	<u>1,473,828.40</u>	<u>4,325,781.65</u>
TOTAL	<u>1,498,808.11</u>	<u>4,350,761.36</u>
EQUITY AND LIABILITIES		
EQUITY		
Equity Share capital	2,886,220.00	2,886,220.00
Other Equity (All reserves)	<u>(20,565,960.70)</u>	<u>(17,957,311.52)</u>
	<u>(17,679,740.70)</u>	<u>(15,071,091.52)</u>
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	2,909,926.62	2,904,010.62
Other financial Liabilities		
Provisions		
Deferred tax liabilities (net)		
Other non-current liabilities		
	<u>2,909,926.62</u>	<u>2,904,010.62</u>
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings		
Trade payables	13,774,928.62	13,736,267.49
Other financial liabilities		
Other current liabilities	2,493,693.55	2,781,574.75
Provisions		
Current Tax Liabilities (Net)		
TOTAL	<u>16,268,622.17</u>	<u>16,517,842.24</u>



WOCKHARDT FARMACEUTICA SA DE CV
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2019 under IndAS

	For the year ended March 31, 2019	For the year ended March 31, 2018
REVENUE		
Revenue from operations (gross)	723,623.98	1,637,179.74
Other income		
TOTAL	<u>723,623.98</u>	<u>1,637,179.74</u>
EXPENSES		
Cost of materials consumed	1,858,992.88	2,237,458.41
Purchases of stock-in-trade		
Changes in inventories of finished goods, work-in-progress and stock-in-trade		
Employee benefits expense		
Finance costs	148,935.28	115,827.49
Depreciation and amortisation expense	0.00	4,621.19
Exchange fluctuation loss, net	16,167.82	28,471.01
Other expenses	1,308,177.18	834,139.72
TOTAL	<u>3,332,273.16</u>	<u>3,220,517.82</u>
PROFIT / (LOSS) BEFORE TAX	(2,608,649.18)	(1,583,338.08)
Tax expense:		
Current tax		
Deferred tax credit/(charge)		
PROFIT / (LOSS) AFTER TAX BEFORE COMPREHENSIVE INCOME	(2,608,649.18)	(1,583,338.08)
Other Comprehensive Income (Net of Tax)		
TOTAL COMPREHENSIVE INCOME	<u>(2,608,649.18)</u>	<u>(1,583,338.08)</u>

