

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

	As at March 31, 2019	As at March 31, 2018
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant and Equipment		
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	-	-
<b>CURRENT ASSETS</b>		
Inventories		
Financial Assets		
Investments		
Trade receivables	1,024,040.03	1,024,040.03
Cash and cash equivalents		
Bank balance (other than above)	20,130.00	20,130.00
Loans given		
Other Current Financial assets		
Other current assets	38,364.99	38,364.99
	1,082,535.02	1,082,535.02
<b>TOTAL</b>	1,082,535.02	1,082,535.02
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share capital	3,849.71	3,849.71
Other Equity (All reserves)	(280,117.22)	(279,197.68)
	(276,267.51)	(275,347.97)
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Financial Liabilities		
Borrowings		
Other financial Liabilities		
Provisions		
Deferred tax liabilities (net)		
Other non-current liabilities	-	-
<b>CURRENT LIABILITIES</b>		
Financial Liabilities		
Borrowings	18,309.47	18,309.47
Trade payables		
Other financial liabilities		
Other current liabilities	1,282,058.09	1,281,138.55
Provisions	58,434.97	58,434.97
Current Tax Liabilities (Net)		
<b>TOTAL</b>	1,358,802.53	1,357,882.99



**WOCKHARDT SERVICIOS 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
<b>REVENUE</b>		
Revenue from operations (gross)	-	50,896.40
Other income		
<b>TOTAL</b>	<u>-</u>	<u>50,896.40</u>
<b>EXPENSES</b>		
Cost of materials consumed		
Purchases of stock-in-trade		
Changes in inventories of finished goods, work-in-progress and stock-in-trade		
Employee benefits expense		
Finance costs	919.54	644.68
Depreciation and amortisation expense		
Exchange fluctuation loss, net		
Other expenses	-	59,552.64
<b>TOTAL</b>	<u>919.54</u>	<u>60,197.32</u>
<b>PROFIT / (LOSS) BEFORE TAX</b>	(919.54)	(9,300.92)
Tax expense:		
Current tax		
Deferred tax credit/(charge)		
<b>PROFIT / (LOSS) AFTER TAX BEFORE COMPREHENSIVE INCOME</b>	(919.54)	(9,300.92)
<b>Other Comprehensive Income (Net of Tax)</b>		
<b>TOTAL COMPREHENSIVE INCOME</b>	<u>(919.54)</u>	<u>(9,300.92)</u>