

### **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 "Name of the Component" ("the Company"), which comprise the standalone balance sheet as at 31 March 2021, 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 2021, 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 5, 2012.

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 25 January 2021 to enable the group to prepare its IND AS consolidated financial statements for the year ended 31 March 2021. 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 14, 2021

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For the Period from 1st April 2020 till 31st March 20.	21
	AS AT
	31.03.2021
	In Full Figures
SOURCES OF FUNDS	10 T till Tigutes
SHAREHOLDERS' FUNDS	The second secon
Share capital	
Equity share capital	(25'000.00)
Preference share capital	
D	20(1002.25
Reserves and surplus	206'082.35 181'082.35
LOAN FUNDS	181 082.33
Secured loans	
Unsecured loans	-
	<b>1</b>
DEFERRED TAX LIABILITY	-
	181'082.35
APPLICATION OF FUNDS	
FIXED ASSETS	
Gross block	
Accumulated depreciation  Net block	*
Capital work-in-progress and advances	
Capital Work-III-progress and advances	•
INVESTMENTS	-
CURRENT ASSETS, LOANS AND ADVANCES	
CURRENT ASSETS, LOANS AND ADVANCES Inventories	1921.05
CURRENT ASSETS, LOANS AND ADVANCES Inventories Sundry debtors	1'031.05
CURRENT ASSETS, LOANS AND ADVANCES Inventories Sundry debtors Cash and bank balances	1'650.18
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CURRENT ASSETS, LOANS AND ADVANCES Inventories Sundry debtors Cash and bank balances Loans and advances  CURRENT LIABILITIES AND PROVISIONS	1'650.18 (109'931.06) (107'249.83) (67'332.52) (6'500.00)
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CURRENT ASSETS, LOANS AND ADVANCES Inventories Sundry debtors Cash and bank balances Loans and advances  CURRENT LIABILITIES AND PROVISIONS Current Liabilities Provisions  NET CURRENT ASSETS Misc Exps to the extent not w/off Minority Interest  For Treucontrol Ltd Chartered Accountants Firm Registration No. CH-170.3.018.061-6	1'650.18 (109'931.06) (107'249.83) (67'332.52) (6'500.00) (73'832.52) (181'082.35)   Z & Z Service GmbH   Seepark 7
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Z&Z GmbH	
PROFIT AND LOSS ACCOUNT	
	For the
	Year ended
	31.03.2021
	In Full Figures
INCOME	
Sales and services	
Less: Excise Duty	•
	•
Other income	4.50
	4.50
EXPENDITURE	
Materials consumed and purchase of goods	The second state of the second
(Increase) / decrease in inventories	
Operating and other expenses	(2'600.00)
Depreciation / Amortisation	
Financing cost	(327.35)
Pension charge	(0)005.35
	(2'927.35)
PROFIT BEFORE TAX AND EXTRAORDINARY ITEM	(2'922.85
Add / (Less): Exceptional items Loss / (Gain)	(~7~~00
The state of the s	
PROFIT BEFORE TAX	(2'922.85
Provision for tax	
- Current	The second secon
- Fringe benefit Tax	;
- Deferred	•
NET PROFIT AFTER TAX FOR THE YEAR	(2'922.85
N. C. Landson	
Minority Interest  ExChange difference on foreign currency investments	de annu servición de minimización minimización de defente en
Movement on Deferred tax relating to pension deficit	
Pension charge	
PAT after adjustments	(2'922.85
171 arter adjustments	(2)22.00
PROFIT AVAILABLE FOR APPROPRIATION	(2'922.85
APPROPRIATIONS	
Proposed dividend on equity shares	THE COLUMN TWO COLUMN TO THE COLUMN TWO COLUMN TO THE COLUMN TERMS TO THE COLUMN THE COL
Transfer to debenture redemption reserve	
Transfer to capital redemption reserve	
Transfer to general reserve	(21022.02
PROFIT AND LOSS ACCOUNT, end of year	(2'922.85 (2'922.85
For Treucontrol Ltd	Z & Z Service GmbH
Chartered Accountants	Seepark 7
Firm Registration No.	D-39116 Magdeburg
CH-170.3.018.061-6	
/	1
Landou	1/2000
Añureas Lanuon	Ajay Sabni
Partner Membership No. 100055	
Place: Egg	Place: Zug
I moo. Lee	

		Z&Z GmbH	PLEASE ENTER CREDIT FIGURE WITH NEGA	TIVE SIGN	·				
		For the Period from 1st April 2020 till 31st March 2021	AS AT						
		PARTICULARS	31.03.2021		-				
eet Codes	Sub Item Cat		In Full Figures	External		Workhardt Ltd	Weekhardt UK	WOCKHARDTEL	Total of Inter-Company Items
				1-sternar		Wickhardt Liu.	I id	OPERATIONS	Total of timer-Company frenk
		SOURCES OF FUNDS:						(SWISS) AG	
11000001	111	SHARE CAPITAL     A) Equity Share Capital (No of Shares   Face Values of Shares )	(25'000.00)		(25000.00)				
11000001,	112	Addition to Equity share Capital during the Period	122 (17.17)	-	- (22300000)				
11000001	113	Reduction in Equity share capital during the period (Authorised Share Capital - No of Shares Face Value of Shares )			-		1		
11000002	111	b) Preference share Capital (Number of shares   Face Value of Shares )			_				
11000002		Addition to Preference share Capital during the Period Reduction in Preference share capital during the period			<del></del>				
		(Authorised Pref Share Capital - No of Shares   Face Value of Shares )							
1		2. RESERVES AND SURPLUS	TAL (25000.00)						
		(Kindly Give the reason for Movements in Reserves)			-1				Ĭ.
12000006	111	Capital redemption reserve Opening balance	(4712054.60)		4712054.60)				
12000006 12000006		Addition During the year  Less: Deductions during the year (Enter Figure with Negative Sign)			-				
		Closing Balance	(4'712'054.60)						
		Share premium account							
12000002		Opening balance			-				
12000002 12000002	112 113		-		- :				
		Closing Balance		-					
		Debenture redemption reserve							
12000005 12000005			:						
12000005		Less: Deductions during the year (Enter Figure with Negative Sign)		-					
		Closing Balance			_				
12000007		Employee Stock Option Outstanding Less: Deferred Employee Compensation Expenses							
				1					
	-	General reserve				-	-		-
12000003 12000003		Opening Balances Addition During the year				+			
12000003		Less: Deductions during the year (Enter Figure with Negative Sign)							
-		Transfer from profit and loss account Closing Balance	-	1					
				1					
12000004	111		4915214.10		4915214.10				
		Add / (Less) Profit / (Loss) for the year after appropriations	(2922.85 4918'136.95						
		TOTAL OF RESERVES AND SUR		]					1
			206 082.35	1					
		3. SECURED LOANS (A) ILRM LOANS							
13010201		i) From Financial Institutions							
13010102		ii) From Banks : a) Foreign currency denominated loans		1	_				
13010101					_				
13010203		b) Rupee / Domicile Currency denominated loans			- :				
						i		ī	
13020001		b) Rupee / Donicile Currency denominated loans  (B) Non Convertible Debentures  (C) Working Capital Loans from Banks							
13020001 13010301		b) Rupee / Donnetie Currency denominated loans  (B) Non Convertible Debentures  (C) Working Capital Loans from Banks  Vehicle I can							
13020001 13010301		b) Rupee / Donneile Currency denominated loans  (B) Non Convertible Debentures  (C) Working Capital Loans from Banks  Vehicle Loan  (D) Any other Secured Loan (Please provide Details)							
13020001 13010301		b) Rupee / Donnetie Currency denominated loans  (B) Non Convertible Debentures  (C) Working Capital Leons from Banks  Vehicle I can  (D) Any other Secured Loan (Please provide Details)  TOTAL OF SECURED LO  4 UNSECURED LOANS	DANS						
13020001		b) Rupee / Donneile 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 LO  Long term	DANS .						
13020001 13010301 13030001 14010001 14020001		b) Rupee / Donneile 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  Long term  (A) Sales tax deferral loan  (B) Zero Coupon Fercian Currency Convertible Donds	JANS .						
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13020001 13010301 13030001 14010001 14020001		b) Rupee / Donneile Currency denominated loans  (B) Non Convertible Debentures  (C) Working Capital Loans from Banks  Vehicle I can  (D) Any other Secured Loan (Please provide Details)  TOTAL OF SECURED 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	ANS -						
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13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040002 14050001		b) Rupee / Donneile 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 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 interent pages) optimalso)  (D) Any other Loan  Short term Loan  Fixed Deposits  TOTAL OF UNSECURED LO  S. DEFERRED TAX LIABILITY							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040002 14050001		b) Rupee / Donneile Currency denominated loans  (B) Non Convertible Debentures  (C) Working Capital Loans from Banks  Vehicle I can  (D) Any other Secured Loan (Please provide Details)  TOTAL OF SECURED 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities Depreciation on fixed assets							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040002 14050001		b) Rupee / Donneile 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 LO  4 UNSECURED LOANS  Long term  (A) Sales las deferral loan  (B) Zero Coupon Foecign Currency Convertible Bonds  (C) Loan from Holding Company / Group Companies (Please update in respective intercompany column also)  (D) Any other Loan  Short term Loan  Pixed Deposits  TOTAL OF UNSECURED LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040002 14050001		b) Rupee / Donneile 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  Long term  (A) Sales tas deferral loan  (B) Zero Coupon Foreign Currency Convertible Donds  (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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities  Depreciation on fixed assets  Deferred tax Habilities  Depreciation on fixed assets  Deferred tax Habilities							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040002 14050001		b) Rupee / Donneile Currency denominated loans  (B) Non Convertible Debentures  (C) Working Cepital Loans from Banks  Vehicle Loan  (D) Any other Secured Loan (Please provide Details)  TOTAL OF SECURED LO  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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities Depreciation on fixed assets Deferred expenses							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donneile 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  Long term  (A) Sales tas 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax liabilities  Depreciation on fixed assets  Deferred tax liabilities  Depreciation on fixed assets  Deferred Segresses  Pension Scheme  Any other Component creating Deferred tax liability (Give Details)							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donneile 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 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  Most term Loan  Prixed Deposits  TOTAL OF UNSECURED LO  S. DEFERRED TAX LIABILITY  Deferred tax Habilities Depreciation on fixed assets Deferred acytemses Penson Scheme Any other Component crosting Deferred tax Hability (Give Details)  Total (A)  Deferred lax assets Provision for Gratuity							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14050001		b) Rupee / Donneile 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 LO  4 UNSECURED LOANS  Long term  (A) Sales tax deferral loan  (B) Zero Compon 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities  Deferred tax Habilities  Deferred expenses  Pension Scheme  Any other Component creating Deferred tax Hability (Give Details)  Total (A)  Deferred tax assets  Provision for Gratuity  Provision for Bonus							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14050001		b) Rupee / Donnicile 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  Long term  (A) Sales tax deferral loan  (B) Zero Compon Feetign 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 LO  S. DEFERRED TAX LIABILITY  Deferred tax Habilities  Depreciation on fixed assets  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Individual Companies (Please update in respective intercompany column also)  Total (A)  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Individual Companies (Please update in respective intercompany column also)  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Individual Companies (Please update in respective intercompanies)  Total (A)  Deferred tax Bassets  Provision for Granuity  Provision for Granuity  Provision for Granuity  Provision for doubtiful debts							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donneile 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 LO  4 UNSECURED LOANS  Long term  (A) Sales tax deferral loan  (B) Zero Compon 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities  Deferred tax Habilities  Deferred expenses  Pension Scheme  Any other Component creating Deferred tax Hability (Give Details)  Total (A)  Deferred tax assets  Provision for Gratuity  Provision for Bonus							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donnicile 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 LO  4 UNSECURED LOANS  Long term  (A) Sales tas deferral loan  (B) Zero Coupon Forcian 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities  Depreciation on fixed assets  Deferred tax Habilities  Depreciation on fixed assets  Pension Scheme  Any other Component creating Deferred tax liability (Give Details)  Total (A)  Deferred tax assets  Provision for Gratuity  Provision for Leave Fineschment  Provision for Bonus  Prosision for Bonus  Prosision for Component creating Deferred tax asset (Give Details)							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donnecile 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 Long term (A) Sales tax deferral loan  (B) Zero Coupon Foecign 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 LO  S. DEFERRED TAX LIABILITY  Deferred tax Habilities Deferred tax many treating Deferred tax Hability (Give Details)  Total (A)  Deferred tax sasets Provision for Gratuity Provision for Gratuity Provision for Gratuity Provision for Gondania  Provision for doubtful debts Any other Component creating Deferred tax asset (Give Details)  Total (B)  Net Deferred tax liability (A-B)							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donnicile 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  Long term  (A) Sales tax deferral loan  (B) Zero Coopon Foreign Currency Convertible Bonds  (C) Loan from Holding Company / Group Companies (Please update in respective intercompany column also)  (D) Any other Loan  Most term Loan  Fixed Deposits  TOTAL OF UNSECURED LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Habilities  Total (A)  Deferred tax Component crosting Deferred tax Hability (Give Details)  Total (A)  Deferred tax Component crosting Deferred tax Hability (Give Details)  Total (A)  Deferred tax Granting  Provision for Gratuity  Provision for Gratuity  Provision for Gratuity  Provision for Bonus  Provision for Bonus  Provision for Bonus  Provision for Hability (A-B)  Net deferred tax liability (A-B)  Net deferred tax liability (A-B)							
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donnicile Currency denominated loans  (B) Non Convertible Debentures  (C) Working Capital Loans from Banks  Vehicle I can  (D) Any other Secured Loan (Please provide Details)  TOTAL OF SECURED 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax liabilities  Depreciation on fixed assets  Deferred tax liabilities  Depreciation on fixed assets  Pension Scheme  Any other Component creating Deferred tax liability (Give Details)  Total (A)  Deferred tax assets  Provision for Gratuity  Provision for I cave Encashment  Provision for Honus  Provision for Honus  Provision for Honus  Provision for Component creating Deferred tax asset (Give Details)  Forsal (B)  Net Deferred tax liability (A-B)  Net deferred tax liability as of the year end	ANS						
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donnicile 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  Long term  (A) Sales tax deferral loan  (B) Zero Coupon Feetign 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Habilities  Total (A)  Deferred tax sasets  Provision for Gratuity  Provision for Gratuity  Provision for Bonus  Frost on for Gratuity  Provision for Bonus  Frost on From Secure Deferred tax liability (Give Details)  Total (B)  Net Deferred tax liability (A-B)  Net Deferred tax liability (A-B)  Net deferred tax liability (A-B)  Less : Opening Deferred Tax (Lability) Asset (As per last years Balance sheet)  Translation loss : adjustment (Give Details)  Deferred tax carrier (Greedit) for the	ANS -						
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donnecile 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 Long term  (A) Sales tax deferral loan  (B) Zero Coopon Foreign Currency Convertible Bonds  (C) Loan from Holding Company / Group Companies (Please update in respective intercompany column also)  (D) Any other Loan  Mort term Loan  Fixed Deposits  TOTAL OF UNSECURED LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities Deferred tax Habilities Deferred tax Habilities Deferred as Habilities Deferred as Habilities Total (A)  Deferred tax Component creating Deferred tax Hability (Give Details)  Total (A)  Deferred tax Component creating Deferred tax sesset (Give Details)  Total (B)  Net Deferred tax Hability (A-B)  Net Deferred tax liability (A-B)  Net Deferred tax liability (A-B)  Deferred tax liability (A-B)  Deferred tax charge / (credit) for the TOTAL OF SOURCES OF FI	ANS -						
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 14040001		b) Rupee / Donnicile 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  Long term  (A) Sales tax deferral loan  (B) Zero Coupon Feetign 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Habilities  Deferred tax Habilities  Total (A)  Deferred tax sasets  Provision for Gratuity  Provision for Gratuity  Provision for Bonus  Frost on for Gratuity  Provision for Bonus  Frost on From Secure Deferred tax liability (Give Details)  Total (B)  Net Deferred tax liability (A-B)  Net Deferred tax liability (A-B)  Net deferred tax liability (A-B)  Less : Opening Deferred Tax (Lability) Asset (As per last years Balance sheet)  Translation loss : adjustment (Give Details)  Deferred tax carrier (Greedit) for the	ANS -						
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001 15020001		b) Rupee / Donnicile 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 Long term (A) Sales tax deferral loan  (B) Zero Coupon Foecign 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax Habilities Deferred tax factorial profession for Bonus Total (A)  Deferred tax sasets Provision for Gratuity Provision for Gratuity Provision for Bonus  Frost (G)  Net Deferred tax liability (A-B)  Net Deferred tax liability (A-B)  Net Deferred tax liability (A-B)  Deferred tax liability (A-B)  Deferred tax liability (A-B)  Deferred tax liability (Give Details)  Deferred tax liability (A-B)  Net Deferred tax liability (A-B)  Deferred tax liability (A-B)  Deferred tax charge / (credit) for the TOTAL OF SOURCES OF FI  APPLICATION OF FUNDS:  6. INVESTMENTS	ANS -						
13020001 13010301 13030001 14010001 14020001 14030001 14040001 14040001		b) Rupee / Donnicile 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 LO  4 UNSECURED LOANS  Long term  (A) Sales tas deferred loan  (B) Zero Coupen Foetien 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 LO  5. DEFERRED TAX LIABILITY  Deferred tax liabilities  Depreciation on fixed assets  Pension Scheine  Any other Component crosting Deferred tax liability (Give Details)  Total (A)  Deferred tax assets  Provision for Graduity  Provision for Bonus  Provision for Leave Encashment  Provision for Bonus  Total (B)  Net Deferred tax liability (A-B)  Deferred tax charge / (credit) for the Companient (Give Details)  Deferred tax charge / (credit) for the Companient (Give Details)  Deferred tax charge / (credit) for the Companient (Give Details)	ANS -						
13020001 13010301 13030001 14010001 14020001 14040001 14040001 15020001		b) Rupee / Donnicile 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  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  Frixed Deposits  TOTAL OF UNSECURED LO  5. DEFERRED TAX LIABILITY  Deferred tax liabilities  Deposition on fixed assets  Deferred tax liabilities  Deposition on fixed assets  Pension Scheme  Arry other Component creating Deferred tax liability (Give Details)  Total (A)  Deferred tax assets  Provision for Inoun Frosition for Leave Fineashment  Provision for Inoun Frosition for Group  Provision for Inoun Frosition Inoun Frosition Inoun Frosition Inount Frositio	ANS -						

-			External	Woekhardt Ltd.	Woekhardt UK Ltd.	WOCKHARDT EU OPERATIONS	Total of Inter-Company Items
						(SWISS) AG	
	7. INVENTORIES TOTAL OF INVESTMENTS						
23010101 23010102	Raw materials Packing materials			_			
23010105	Finished goods						·
23010111 23010103	Samples Work-in-progress						
23010106	Stores and spare parts						
	TOTAL OF INVENTORIES  8. SUNDRY DEBTORS						-
				-	1	+	
23010201 23010202	Unsecured, Considered good (More than 6 months) Unsecured, Considered doubtful	246.45	246.45				
23010207	Sub-Total  Less: Provision for doubtful debts (Enter with Negative Sign)	246.45			-		· · · · · · · · · · · · · · · · · · ·
	Net Debturs	246.45					
	Other debts				-		
23010211	Inter company debtors Unsecured, Considered good	784.60	784.60	1			:
	Sundry Debtors, net of provisions	1'031.05					
	9. CASH AND BANK BALANCES	1 451.05		,			
23010301	Cash on hand			+			
23010302	Cush in Transit  Balances with banks						
23010401 23010501	- in current / Cash Credit account - in margin accounts	1650.18	1/650.18		-		
23010601	- in deposit accounts						
	TOTAL OF CASH AND BANK ACCOUNTS	1'650.18			1	1	
23020101	10. LOANS AND ADVANCES (Unsecured, considered good) Loans to employees						
23020901	Loans to companies	(109931.06)		1		(109'931.06)	(109931.0
23020906 <sup>°</sup> 23020311	Loans to Subsidiaries Share application money			100			
23020301 23020401	Advances recoverable in cash or in kind or for value to be received Accrued income						
23020501 23020601	Balance with customs, excise, for VAT & Similar Government Authority Other deposits			+	+	-	
23020305	Prepaid Expenses						
23020325 23020801	Mat Credit Entitlement Receivable Equity shares contribution outstanding		<u>-</u>	+	-		
23020701	Advance tax, net of provision for tax			+	+	-	
	TOTAL OF LOANS AND ADVANCES	(109'931.06)					
	11. CURRENT LIABILITIES AND PROVISIONS			<del>                                     </del>	+	-	
24010101	CURRENT LIABILITIES Sundry creditors	(67'332.52)	(67'332.53	2)	-		
24010111 24010201	Payable to subsidiaries Security deposits						
	Investor Education and Protection Fund shall be credited by the following amounts namely:			•			
24010301	Unclaimed dividends						:
24010401 24020103	Interest accrued but not due Finance Lease Outstandings			T	T		
24020102 24020104	Dividends Payable Government Grants (Treated as Deferred Income)		-				
24020105 23020310	VAT, Social Tax Ftc & other similar Payables to Government Other habilities						
2.3020.717							
	TOTAL OF CURRENT LIABILITIES	(67'332.52)					
	PROVISIONS			+			
24020601 24020101	Provision for tax, net of advance tax paid ( If net amt is payable)  Proposed dividend						
24020701	Tax on proposed dividend			-	+	+	:
24020501 24020611	Provision for retirement benefits - Leave Encashment, Graduity, Pensions, Bonus etc Other Provisions	(6'500.00)	(6'500.00	))			
	TOTAL OF PROVISIONS	(6'500,00)					
		(0.700,00)			+		
	NET FIXED ASSETS (INCLUDING CAPITAL WIP)						
	TOTAL OF APPLICATION OF FUNDS	(181'082.35)				-	
	DIFFERENCE	(0.00)					
	Z&Z GmbH						
	PROFIT AND LOSS ACCOUNT						
	PARTICULARS	For Period Ended					For David Print
	PARTICULARS	31.03.2021					For Period Ended 31.03.2007
		In Full Figures					In Millions
31010001	12. SALES AND SERVICES Sales and services					35	
31010003 31010011	Inter-company Sales						
31010016	Processing charges received Commission on Sales/Distribution Income		- :	1	,		
31010012 31010018	Product Development charges  Management Fees		-	-	-		
31010019 31010006	Distribution income Royalty Income						:
31010020	Other Operating Income (Give Details Separately)			-	-	+	
	TOTAL OF SALES AND SERVICES	AND					-
31010580	EXCISE DUTY ON SALES						
	13. OTHER INCOME						
41010001	Dividend received on investments						
41010010 <sup>1</sup> 41030002	Lease Rent Income Profit/(Loss) on sale of investments (Net)						
41030001 41010015	Profit (Loss) on sale of assets (Net) Government Grants (Including Local Body Grants)						
41040001	Miscellaneous income	4.50		-	+	+	:
	TOTAL OF OTHER INCOME	4.50					•
	14. MATERIAL CONSUMED AND PURCHASE OF GOODS			-	-		
	Opening stock of Materials (As per last years Closing stock)						
	6.04.04.20.24.02.24.2024.04.12.46v						<u> </u>

				External		Wockhardt Ltd.	Wockhardt UK Ltd.	WOCKHARDT EU OPERATIONS	Total of Inter-Company Items
								(SWISS) AG	
51040030 51040031		Raw Materials Packing Materials							
	+		·				-		
		Add:							
51040020 51040021		Purchase of Raw & Packing Materials  Loan Liceneing charges (Sub-contracting charges)							
51020004	4	Carriage Inward (including Octroi / Entry tax & similar Levies)							
51010002	2	Exchange (Gain)/Loss (Only on Purchases of Raw Materials and Packing Materials)							
	+	Less: Closing Stock of Materials (Enter Figures with Negative Sign)				+			
51040040 51040041		Raw Materials Packing Materials		-		1		8	
									1
51040050	0	Consumption of raw and packing materials  Purchase of finished goods	-		<del></del>	1	<del>                                     </del>		:
	-	Consumption of Finished Goods							
		TOTAL OF MATERIAL CONSUMED AND PURCHASE OF GOODS							
	1	15. (INCREASE) / DECREASE IN INVENTORIES							
		Opening stock (As per last years Closing stock)							
51040060 51040061		Finished goods Samples							
51040062 51040063		Work-in-progress Excise Duty on Opening Stock			·				
2 TOMOD,		Facility on Opening Stock			-				•
		Closing stock (Please Enter Figure with Negative Sign)							
51040070		Finished goods							
51040071 51040072		Samples Work-in-progress							•
51040073		Less: Excise Duty on closing stock						-	
			•						
		TOTAL OF (INCREASE) / DECREASE IN INVENTORIES TOTAL CONSUMPTION INCLUDING FG							
		16. OPERATING AND OTHER EXPENSES							
55010001 55010031		Salaries, wages and honus , staff pension Company's contribution to provident and other funds							
55010036	61	Gratuity							
55010037 55010038		Leave Encashment Expenses Stuff welfare expenses			-				
55010039 55010040	9	StaffTraining		3	:				
52100101	1,	Termination Payments Manufacturing Expenses							:
52130707 52130717		Patent & Royalties Licences & Technology							
52070001	1	Power and fuel			<del></del>				:
52080001 52130741		Rent, Rates and taxes Stores and spare parts consumed						1	:
52090201	1	Machinery Repairs							
52090101 52090301		Building Repairs Repairs other			<u> </u>	-			·
52130709	9	Market research							
52030001 52010001		Advertising & Promotions  Travelling expenses							
52020001 52020002		Freight and forwarding	-		<u> </u>				
52060003	3	Selling and distribution  Commission on sales (Inter-Company)			<del>.</del>				
52060001 52060002		Commission on sales (Domestic Sales)  Commission on sales (Export Sales)							
52130758	8	Motor Expenses Sales			-		-	l	
52130601 52130201		Printing Postage & Stationary Telephone & Telex							:
52130777 52080002	7	Car Contract Hire							
52080002		GMS Levy and Other Annual Charges  Operating Leasing Charges			<del></del>				:
52080003 52110001		Finance Lease Charges Insurance			-				
52120001	1	Provision for doubtful debts				-			:
52130772 52120002		Foreign Office Expenses Bad debts							
52130101	1	Auditor's Remuneration							:
52130301 52130401		Consultancy Charges Donations	(2'600.00)		(2'600,00	)			
52130701		Foreign Exchange Gain / Loss (Other than on Raw Materials & Packing Materials)							
52130092 52130093	3	Investments written off Deferred R & D Exps / Development Exps Written off (Not regular amortisation)			:				
52130095 52130094		Acturial (Gain) / Loss on Pension Scheme Wealth tax							
52130100	0	Prior Period Items							:
52130760 52130091	1,	Directors Fees (Only Wockhardt Ltd) General expenses / Miscellaneous Exps				r			
53010001	1	Depreciation charge for the year							
		TOTAL OF OPERATING AND OTHER EXP	(2'600,00)						
		EXCEPTIONAL ITEMS (Negative sign in case of Gain)							
	+	17. FINANCING COST Interest paid							-
54010001		Interest Expenses on Term Loans			-				× .
54010005 54010009	9	Interest Expense paid to Bank Other interest Expenses							
52130776 54010010		Bank Charges Amortisation of Finance costs	(327.35)		(327.35	)			
	8	Interest on Inter-company Loan			:				
41020008	4.1	Add: Exchange (gain) / loss on borrowings  Less: Interest received (Enter Figure with negative Sign)							
41020008 54010011 41020001									·
54010011									
54010011		TOTAL OF FINANCE COST	(327.35)						
54010011 41020001	I	TOTAL OF FINANCE COST  Income Taxes	(327.35)						1
54010011 41020001 56010001 56010002	1 2	TOTAL OF FINANCE COST  Income Taxes  Current Tax Provision for the year  Fringe benefit Tax	(327.35)		-				<u> </u>
54010011 41020001 56010001	1 2	TOTAL OF FINANCE COST  Income Taxes  Current Tax Provision for the year	(327.35)		-				
54010011 41020001 56010001 56010002	1 2	TOTAL OF FINANCE COST  Income Taxes  Current Tax Provision for the year  Fringe benefit Tax	(327.35)		•				:
54010011 41020001 56010001 56010002	1 2 3 3	TOTAL OF FINANCE COST  Income Taxes Current Tax Provision for the year Fringe benefit Tax Deferred Tax			:				:
\$4010011 41020001 56010001 \$6010002 \$6010003	1 22 3	Income Taxes Current Tax Provision for the year Fringe benefit Tax Deferred Tax  TOTAL TAX BURDEN  Appropriations and Special Items							:
\$4010011 41020001 56010001 \$6010003 \$6010020 \$6010025	1 2 3 3 3 5 5 5	TOTAL OF FINANCE COST  Income Taxes Current Tax Provision for the year Fringe benefit Tax Deferred Tax  TOTAL TAX BURDEN  Appropriations and Special Items  Minority Interest FaxChange difference on foreign currency investments			:				:
\$4010011 41020001 56010001 \$6010003	1 22 3 3	Income Taxes Current Tax Provision for the year Fringe benefit Tax Deferred Tax  TOTAL TAX BURDEN  Appropriations and Special Items  Minority Interest ExChange difference on foreign currency investments Movement on Deferred tax relating to pension deficit							
\$4010011 41020001 \$6010001 \$6010002 \$6010020 \$6010025 \$6010000 \$50100001	1 2 2 3 3 5 5 5 0 0 1 1 8 8	TOTAL OF FINANCE COST  Income Taxes Current Tax Provision for the year Fringe benefit Tax Deferred Tax  TOTAL TAX BURDEN  Appropriations and Special Items  Minority interest Exchange difference on foreign currency investments Movement on Deferred tax relating to pension deficit Pension charge Interim dividend on equity shares							
\$4010011 41020001 \$6010001 \$6010002 \$6010020 \$6010020 \$6010001 \$5010001	1 2 3 3 5 5 0 1 1 1 8 3	TOTAL OF FINANCE COST  Income Taxes Current Tax Provision for the year Fringe benefit Tax Deferred Tax  TOTAL TAX BURDEN  Appropriations and Special Items  Minority Interest ExChange difference on foreign currency investments Movement on Deferred tax relating to perison deficit Pension charge							

		External	Wockhardt I td.			Total of Inter-Company Items	
1			1	Ltd.	OPERATIONS		
					(SWISS) AG		
56010053	fax on dividend						
			-				
56010012	Transfer to debenture redemption reserve						
56010052	Transfer to capital redemption reserve			1	1		
56010010	Transfer to general reserve						-
	TOTAL OF SPECIAL ITEMS AND APPROPRIATION						

Please ensure opening balances match with last years closing balance

	Gross Block				]	Г		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		Do not del∈Do not delete this Columns	141	142	143		
21010026 Goodwill (Self Generated / Consolidation ) 21010025 Goodwill Purchased	131	132	133		21020026 Accumulated Dep in Goodwill (S 21020025 Accumulated Dep in Goodwill Pu				0	
21010024 Licenses & Dossiers					21020024 Accumulated Dep in Licenses &	•				
21010023 Trade Marks				•	21020016 Accumulated Dep in Trade Mark 21020015 Accumulated Dep in Software	-				
21010022 Software	0		0		21020015 Accomulated Dep in Software	0	0	0	-	0
Total Intangibles :A: Tangibles	0	U	U		_	<u> </u>				
21010001 Freehold land					21020001 Accumulated Dep in Freehold la	-			-	
21010002 Leasehold land				_	21020002 Accumulated Dep in Leasehold I	-			-	-
21010003 Buildings (All Buildings)					21020003 Accumulated Dep in Buildings (A	-			- 1	•
21010004 Electrical Fittings	1			5	21020004 Accumulated Dep in Electrical Fi	-			-	- 1
21010008 Plant and Machinery (Including Sterile Faci	lity)			-	21020006 Accumulated Dep in Plant and M	-			-	-
21010017 Furniture and fittings				- J 13-	21020012 Accumulated Dep in Furniture ar	-			-	
21010019 Office Equipments (Including Technical Eq	uipment)				21020014 Accumulated Dep in Office Equip	-			-	•
21010020 Information Technology Equipments (Include	ding Computers and	Printers)			21020020 Accumulated Dep in Information	-			-	
21010018 Vehicles					21020013 Accumulated Dep in Vehicles	- 1				
21010021 Assets on Finance Lease				-	21020021 Accumulated Dep in Assets on F				-	
	-	•	-	V.=	_	-		-	-	
21030001 Capital Work in Progress										
Grand Total	***************************************	-	-	-		_				