



Z & Z Service GmbH
Seepark 7
D-39116 Magdeburg

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Stendal HRB 114419

Treucontrol AG
Dorfstrasse 4

8132 Egg

April 24, 2024

Dear Sirs,

This representation letter is provided in connection with your audit of the special purpose financial information of Z & Z Service GmbH as of March 31, 2024 and for the year then ended prepared for consolidation purposes of Wockhardt Bio AG. The purpose of your audit is to report whether the special purpose financial information of Z & Z Service GmbH as of March 31, 2024 and the reporting year/period then ended has been prepared in accordance with Wockhardt Bio AG and Wockhardt Limited (group) accounting policies. According to these group accounting policies, the special purpose financial information is to be presented in accordance with Swiss Code of Obligations (CO) as well as the accounting and valuation principles outlined in the (group) accounting manual.

We acknowledge our responsibility for the preparation of the special purpose financial information in accordance with Swiss Code of Obligations (CO) and Wockhardt Bio AG and Wockhardt Limited (group) accounting policies and confirm the following representations to our best knowledge and belief. With respect hereto, we have disclosed to you not only our personal knowledge, but also the knowledge held by other members of the company's management body. We have named the following persons as being authorized and qualified to furnish information:

- Mr. Ajay Sahni

We have instructed these persons to provide you with all required or requested information and evidence reliably and completely.

A. Books of Account and Other Records

1. We have given instructions that the books of account of the companies were placed at your disposal completely. Records include in particular contractual agreements made with outside computer service centers, descriptions of procedures and other organizational matters required for an understanding of the accounting function.
2. The books of account submitted to you reflect all transactions for the above-mentioned financial year which require recognition in the accounts in accordance with Swiss Code of Obligations (CO) and Wockhardt Bio AG and Wockhardt Limited (group) accounting policies.
3. Any statements and other records for the accounting function have been prepared

- as a result of existing organizational precautions and controls only in accordance with the programs and records taken of the operator's interventions available to you or the descriptions of procedures and organizational matters presented to you
 - ~~by outside computer service centers in compliance with the contractual arrangements and legal requirements~~
4. We have taken care to ensure that all unprinted data in the computer memories are available at any time as required by legal retention obligations and periods and can be put into legible form within a reasonable period and, as far as accounting entries are concerned, in the order of account numbers.
 5. We have made available to you all minutes of the meetings of shareholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.

B. Special Purpose financial information

6. The special purpose financial information audited by you reflects all assets, liabilities, risks (e.g. impending losses under unfulfilled contracts) and all accruals and deferrals subject to inclusion therein, all expense and income items as well as all required disclosures in accordance with Swiss Code of Obligations (CO) and Wockhardt Bio AG and Wockhardt Limited (group) accounting policies.
7. Subsequent events affecting valuation
 - did not occur
 - ~~have been accounted for in the special purpose financial information~~
 - ~~have been represented to you~~
8. Changes in accounting principles
 - did not occur
 - ~~have been disclosed in the special purpose financial information as required~~
9. A summary of
 - ~~subsidiaries~~
 - ~~associates~~
 - ~~jointly controlled entities and~~
 - ~~special purpose entities~~
 has been presented to you.
10. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
11. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware.
12. We believe that all related parties transactions have been adequately recorded and disclosed in the special purpose financial information.
13. On the balance sheet date, contingencies resulting from the issuance and endorsement of bills, from guarantees, warranties on bills and checks and from guarantee agreements as well as contingencies from providing collateral for third party liabilities
 - did not exist at the reporting date of the special purpose financial information

have been presented to you completely

14. Commitments under letters of support not stated in the special purpose financial information,
- did not exist at the reporting date of the special purpose financial information
 - have been presented to you completely
15. Liabilities (including contingent liabilities) collateralized by liens or similar rights
- did not exist at the reporting date of the special purpose financial information
 - have been presented to you completely
16. Commitments for return to the vendor of assets included in the special purpose financial information as well as commitments for taking back assets not included in the special purpose financial information
- did not exist at the reporting date of the special purpose financial information
 - have been presented to you completely
17. Derivative financial instruments (for example foreign currency-, interest rate-, securities- and index-related option and forward contracts, interest and currency swaps, forward rate agreements und forward deposits),
- did not exist at the reporting date of the special purpose financial information
 - are completely reflected in the books of the company and have been disclosed to you
18. Agreements, for which on account of their nature, length of period, potential contractual penalties or other reasons are or may become significant for an assessment of the financial position of the company (e.g. agreements with suppliers, customers and affiliated companies as well as syndicates, pension, option, bid bond, leasing and trust agreements and agreements providing for fulfillment out of profits),
- did not exist at the reporting date of the special purpose financial information
 - have been presented to you completely
- Financial commitments arising from these agreements as well as other major financial commitments (e.g. from general overhauls) have been – to the extent not disclosed in the special purpose financial information – presented to you completely.
19. Litigation and other disputes which are significant for an assessment of the company's financial position,
- were not pending on either the reporting date of the special purpose financial information or the date of this letter
 - have been presented to you completely
20. Breakdowns and significant deficiencies of the internal control system as well as ascertained or suspected fraudulent acts against the Company
- did not occur and are currently not existing
 - have been presented to you completely
21. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud.

~~We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.~~

~~We have disclosed to you our knowledge of any fraud or suspected fraud affecting the entity involving:~~

~~a. Management,~~

~~b. Employees who have significant roles in internal control, or~~

~~c. Others where the fraud could have a material effect on the (consolidated) financial statements.~~

We have no knowledge of any fraud or suspected fraud affecting the entity involving:

a. Management,

b. Employees who have significant roles in internal control, or

c. Others where the fraud could have a material effect on the (consolidated) financial statements.

~~We have disclosed to you our knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators or others~~

~~We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators or others~~

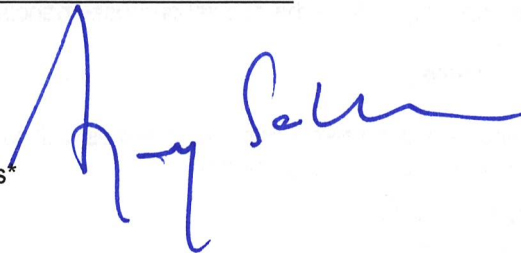
22. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws or regulations whose effects should be considered when preparing the financial statements

23. We believe that the effects of the uncorrected special purpose financial information misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the special purpose financial information taken as a whole.

24. All events subsequent to the date of the financial statements and for which [International Financial Reporting Standards] require adjustment or disclosure have been adjusted or disclosed

C. Other Information and Comments

Signatures*

A handwritten signature in blue ink, appearing to read 'Ajay Salun', is written over the 'Signatures*' label.

* The representation letter needs signing by the appropriate members of management who are able to act on behalf of the Company.

Z&Z GmbH**For the Period from 1st April 2023 till 31st March 2024****AS AT
31.03.2024
In Full Figures****SOURCES OF FUNDS****SHAREHOLDERS' FUNDS**

Share capital

Equity share capital

(25'000.00)

Preference share capital

-

Reserves and surplus

222'319.89

197'319.89

LOAN FUNDS

Secured loans

-

Unsecured loans

-

-

DEFERRED TAX LIABILITY

-

197'319.89**APPLICATION OF FUNDS****FIXED ASSETS**

Gross block

-

A special Block needs to be created f

Accumulated depreciation

-

A special Block needs to be created f

Net block

-

Capital work-in-progress and advances

-

A special Block needs to be created f

-

INVESTMENTS

-

CURRENT ASSETS, LOANS AND ADVANCES

Inventories

-

Sundry debtors

854.98

Cash and bank balances

52'060.85

Loans and advances

(171'088.20)

(118'172.37)

CURRENT LIABILITIES AND PROVISIONS

Current Liabilities

(67'332.52)

Provisions

(11'815.00)

(79'147.52)

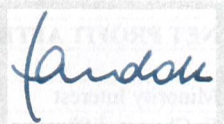
NET CURRENT ASSETS

(197'319.89)

Misc Exps to the extent not w/off

Minority Interest

(197'319.89)

Difference in Balancesheet**0.00**


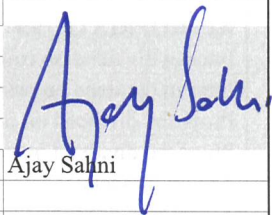
Andreas Landolt

Partner

Membership No. 100055

Place: Egg

Date: April 24, 2024



Ajay Salni

Place: Zug

Date: April 24, 2024

Z&Z GmbH		
PROFIT AND LOSS ACCOUNT		
	For the	
	Year ended	
	31.03.2024	
	In Full Figures	
INCOME		
Sales and services	-	
Less: Excise Duty	-	
	-	
Other income	4.50	
	4.50	
EXPENDITURE		
Materials consumed and purchase of goods	-	
(Increase) / decrease in inventories	-	
Operating and other expenses	(4'769.00)	
Depreciation / Amortisation	-	
Financing cost	(331.60)	
Pension charge		
VRS		
	(5'100.60)	
PROFIT BEFORE TAX AND EXTRAORDINARY ITEM	(5'096.10)	
Add / (Less) : Exceptional items Loss / (Gain)	-	
PROFIT BEFORE TAX	(5'096.10)	
Provision for tax		
- Current	-	
- Fringe benefit Tax	-	
- Deferred	-	
NET PROFIT AFTER TAX FOR THE YEAR	(5'096.10)	
Minority Interest	-	
ExChange difference on foreign currency investments	-	
Movement on Deferred tax relating to pension deficit	-	
Pension charge	-	
PAT after adjustments	(5'096.10)	
PROFIT AVAILABLE FOR APPROPRIATION	(5'096.10)	
APPROPRIATIONS		
Interim dividend on equity shares	-	
Interim dividend on preference shares	-	
Proposed dividend on preference shares	-	
Proposed dividend on equity shares	-	
Tax on dividend	-	
Transfer to debenture redemption reserve	-	
Transfer to capital redemption reserve	-	
Transfer to general reserve	-	
PROFIT AND LOSS ACCOUNT, end of year	(5'096.10)	
	(5'096.10)	

Andreas Landolt

Andreas Landolt
Partner
Membership No. 100055
Place: Egg
Date: April 24, 2024

Ajay Sahni

Ajay Sahni

Place: Zug
Date: April 24, 2024

For the Period from 1st April 2023 till 31st March 2024

AS AT
31.03.2024
In Full Figures

Acct Codes	Sub Item Cat	PARTICULARS	External	Wockhardt Ltd.	Wockhardt UK Ltd.	WOCKHARDT EU OPERATIONS (SWISS) AG	Total of Inter-Company Items
SOURCES OF FUNDS:							
1. SHARE CAPITAL							
1100001	111	a) Equity Share Capital (No of Shares Face Value of Shares)	(25000.00)	(25000.00)	-	-	-
1100001	112	Addition to Equity share Capital during the period	-	-	-	-	-
1100001	113	Reduction in Equity share capital during the period (Authorised Share Capital - No of Shares Face Value of Shares)	-	-	-	-	-
1100002	111	b) Preference share Capital (Number of shares Face Value of Shares)	-	-	-	-	-
1100002	112	Addition to Preference share Capital during the period	-	-	-	-	-
1100002	113	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>							
1200006	111	Opening balance	(4712054.60)	(4712054.60)	-	-	-
1200006	112	Addition During the year	-	-	-	-	-
1200006	113	Less : Deductions during the year (Enter Figure with Negative Sign)	-	-	-	-	-
Closing Balance			(4712054.60)				
<i>Share premium account</i>							
1200002	111	Opening balance	-	-	-	-	-
1200002	112	Addition During the year	-	-	-	-	-
1200002	113	Less : Deductions during the year (Enter Figure with Negative Sign)	-	-	-	-	-
Closing Balance			-				
<i>Debenture redemption reserve</i>							
1200005	111	Opening balance	-	-	-	-	-
1200005	112	Addition During the year	-	-	-	-	-
1200005	113	Less : Deductions during the year (Enter Figure with Negative Sign)	-	-	-	-	-
Closing Balance			-				
1200007		Employee Stock Option Outstanding	-	-	-	-	-
1200008		Less : Deferred Employee Compensation Expenses	-	-	-	-	-
Closing Balance			-				
<i>General reserve</i>							
1200003	111	Opening Balances	-	-	-	-	-
1200003	112	Addition During the year	-	-	-	-	-
1200003	113	Less : Deductions during the year (Enter Figure with Negative Sign)	-	-	-	-	-
Transfer from profit and loss account			-	-	-	-	-
Closing Balance			-				
<i>Profit and loss account</i>							
1200004	111	Opening Balances	4929278.39	4929278.39	-	-	-
Add / (Less) Profit / (Loss) for the year after appropriations			(5096.10)				
Closing Balance			4934182.29				
TOTAL OF RESERVES AND SURPLUS			222319.89				
3. SECURED LOANS							
(A) TERM LOANS							
13010201		i) From Financial Institutions	-	-	-	-	-
13010102		ii) From Banks :	-	-	-	-	-
13010101		a) Foreign currency denominated loans	-	-	-	-	-
13010101		b) Rupee / Domestic Currency denominated loans	-	-	-	-	-
13010203		(B) Non Convertible Debentures	-	-	-	-	-
13020001		(C) Working Capital Loans from Banks	-	-	-	-	-
13010301		Vehicle Loan	-	-	-	-	-
13030001		(D) Any other Secured Loan (Please provide Details)	-	-	-	-	-
TOTAL OF SECURED LOANS			-				
4 UNSECURED LOANS							
Long term							
14010001		(A) Sales tax deferral loan	-	-	-	-	-
14020001		(B) Zero Coupon Foreign Currency Convertible Bonds	-	-	-	-	-
14030001		(C) Loan from Holding Company / Group Companies (Please update in respective intercompany column also)	-	-	-	-	-
14040001		(D) Any other Loan	-	-	-	-	-
14040002		Short term Loan	-	-	-	-	-
14050001		Fixed Deposits	-	-	-	-	-
TOTAL OF UNSECURED LOANS			-				
5. DEFERRED TAX LIABILITY							
15020001		Deferred tax liabilities	-	-	-	-	-
Depreciation on fixed assets							
Deferred expenses							
Pension Scheme							
Any other Component creating Deferred tax liability (Give Details)							
Total (A)			-				
15010001		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 : Operating 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			197319.89				
APPLICATION OF FUNDS:							
6. INVESTMENTS							
22020001		Units of Mutual Funds	-	-	-	-	-
22010001		Investment in shares of Companies (Give Company name and Investment)	-	-	-	-	-
TOTAL OF INVESTMENTS			-				
7. INVENTORIES							
23010101		Raw materials	-	-	-	-	-
23010102		Packing materials	-	-	-	-	-
23010105		Finished goods	-	-	-	-	-
23010111		Samples	-	-	-	-	-
23010103		Work-in-progress	-	-	-	-	-
23010106		Stores and spare parts	-	-	-	-	-
TOTAL OF INVENTORIES			-				
8. SUNDRY DEBTORS							
23010201		Unsecured, Considered good (More than 6 months)	246.45	246.45	-	-	-
23010202		Unsecured, Considered doubtful	-	-	-	-	-
Sub-Total			246.45				
23010207		Less : Provision for doubtful debts (Enter with Negative Sign)	-	-	-	-	-
Net Debtors			246.45				
Other debts							
23010211		Inter company debtors	-	-	-	-	-
23010201		Unsecured, Considered good	608.53	608.53	-	-	-
Sundry Debtors, net of provisions			854.98				

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Andreas Landolt
Partner
Membership No. 100055
Place: Zug
Date: April 24, 2024

Ajay Sahni

Place: Zug
Date: April 24, 2024

			External	Wockhardt Ltd.	Wockhardt UK Ltd.	WOCKHARDT EU OPERATIONS (SWISS) AG	Total of Inter-Company Items	
9. CASH AND BANK BALANCES								
23010301	Cash on hand		-	-	-	-	-	
23010302	Cash in Transit		-	-	-	-	-	
	Balances with banks		-	-	-	-	-	
23010401	- in current / Cash Credit account	52060.85	52060.85	-	-	-	-	
23010501	- in margin accounts		-	-	-	-	-	
23010601	- in deposit accounts		-	-	-	-	-	
	TOTAL OF CASH AND BANK ACCOUNTS	52060.85						
10. LOANS AND ADVANCES (Unsecured, considered good)								
23020101	Loans to employees	(50157.14)	(50157.14)	-	-	-	-	
23020901	Loans to companies	(120931.06)	-	-	(120931.06)	-	(120931.06)	
23020906	Loans to Subsidiaries		-	-	-	-	-	
23020311	Share application money		-	-	-	-	-	
23020301	Advances recoverable in cash or in kind or for value to be received		-	-	-	-	-	
23020401	Accrued income		-	-	-	-	-	
23020501	Balance with customs, excise, for VAT & Similar Government Authority		-	-	-	-	-	
23020601	Other deposits		-	-	-	-	-	
23020305	Prepaid Expenses		-	-	-	-	-	
23020325	Mat Credit Entitlement Receivable		-	-	-	-	-	
23020801	Equity shares contribution outstanding		-	-	-	-	-	
23020701	Advance tax, net of provision for tax		-	-	-	-	-	
	TOTAL OF LOANS AND ADVANCES	(171088.20)						
11. CURRENT LIABILITIES AND PROVISIONS								
CURRENT LIABILITIES								
24010101	Sundry creditors	(67332.52)	(67332.52)	-	-	-	-	
24010111	Payable to subsidiaries		-	-	-	-	-	
24010201	Security deposits		-	-	-	-	-	
	Investor Education and Protection Fund shall be credited by the following amounts namely:		-	-	-	-	-	
24010301	Unclaimed dividends		-	-	-	-	-	
24010401	Interest accrued but not due		-	-	-	-	-	
24020105	Finance Lease Outstandings		-	-	-	-	-	
24020102	Dividends Payable		-	-	-	-	-	
24020104	Government Grants (Treated as Deferred Income)		-	-	-	-	-	
24020105	VAT, Social Tax Etc & other similar Payables to Government		-	-	-	-	-	
23020310	Other liabilities		-	-	-	-	-	
	TOTAL OF CURRENT LIABILITIES	(67332.52)						
PROVISIONS								
24020601	Provision for tax, net of advance tax paid (If net amt is payable)		-	-	-	-	-	
24020101	Proposed dividend		-	-	-	-	-	
24020701	Tax on proposed dividend		-	-	-	-	-	
24020501	Provision for retirement benefits - Leave Encashment, Gratuity, Pensions, Bonus etc		-	-	-	-	-	
24020611	Other Provisions	(11815.00)	(11815.00)	-	-	-	-	
	TOTAL OF PROVISIONS	(11815.00)						
	NET FIXED ASSETS (INCLUDING CAPITAL WIP)							
	TOTAL OF APPLICATION OF FUNDS	(197319.89)						
	DIFFERENCE	0.00						

Landou

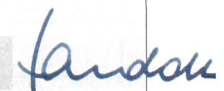
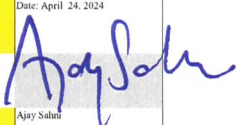
Andreas Landolt
Partner
Membership No. 100055
Place: Egg
Date: April 24, 2024

Ajay Sahni

Ajay Sahni
Place: Zug
Date: April 24, 2024

Handwritten signature

		External	Wockhardt Ltd.	Wockhardt UK Ltd.	WOCKHARDT EU OPERATIONS (SWISS) AG	Total of Inter-Company Items
Z&Z GmbH						
PROFIT AND LOSS ACCOUNT						
PARTICULARS		For Period Ended 31.03.2024 In Full Figures				For Period Ended 31.03.2007 In Millions
12. SALES AND SERVICES						
31010001	Sales and services	-	-	-	-	-
31010003	Inter-company Sales	-	-	-	-	-
31010011	Processing charges received	-	-	-	-	-
31010016	Commission on Sales/Distribution Income	-	-	-	-	-
31010012	Product Development charges	-	-	-	-	-
31010018	Management Fees	-	-	-	-	-
31010019	Distribution income	-	-	-	-	-
31010006	Royalty Income	-	-	-	-	-
31010020	Other Operating Income (Give Details Separately)	-	-	-	-	-
TOTAL OF SALES AND SERVICES		-	-	-	-	-
EXCISE DUTY ON SALES						
31010580		-	-	-	-	-
13. OTHER INCOME						
41010001	Dividend received on investments	-	-	-	-	-
41010010	Lease Rent Income	-	-	-	-	-
41030002	Profit/(Loss) on sale of investments (Net)	-	-	-	-	-
41030001	Profit/(Loss) on sale of assets (Net)	-	-	-	-	-
41010015	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)		-	-	-	-	-
51040030	Raw Materials	-	-	-	-	-
51040031	Packing Materials	-	-	-	-	-
Add:		-	-	-	-	-
51040020	Purchase of Raw & Packing Materials	-	-	-	-	-
51040021	Lease Licencing charges (Sub-contracting charges)	-	-	-	-	-
51020004	Carriage Inward (including Octroi / Entry tax & similar Levies)	-	-	-	-	-
51010002	Exchange (Gain)/Loss (Only on Purchases of Raw Materials and Packing Materials)	-	-	-	-	-
Less: Closing Stock of Materials (Enter Figures with Negative Sign)		-	-	-	-	-
51040040	Raw Materials	-	-	-	-	-
51040041	Packing Materials	-	-	-	-	-
Consumption of raw and packing materials		-	-	-	-	-
51040050	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)		-	-	-	-	-
51040060	Finished goods	-	-	-	-	-
51040061	Samples	-	-	-	-	-
51040062	Work-in-progress	-	-	-	-	-
51040063	Excise Duty on Opening Stock	-	-	-	-	-
Closing stock (Please Enter Figure with Negative Sign)		-	-	-	-	-
51040070	Finished goods	-	-	-	-	-
51040071	Samples	-	-	-	-	-
51040072	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	Salaries, wages and bonus , staff pension	-	-	-	-	-
55010031	Company's contribution to provident and other funds	51.00	51.00	-	-	-
55010036	Gratuity	-	-	-	-	-
55010037	Leave Encasement Expenses	-	-	-	-	-
55010038	Staff welfare expenses	-	-	-	-	-
55010039	Staff Training	-	-	-	-	-
55010040	Termination Payments	-	-	-	-	-
52100101	Manufacturing Expenses	-	-	-	-	-
52130707	Patent & Royalties	-	-	-	-	-
52130717	Licences & Technology	-	-	-	-	-
52070001	Power and fuel	-	-	-	-	-
52080001	Rent, Rates and taxes	-	-	-	-	-
52130741	Stores and spare parts consumed	-	-	-	-	-
52090201	Machinery Repairs	-	-	-	-	-
52090101	Building Repairs	-	-	-	-	-
52090301	Repairs other	-	-	-	-	-
52130709	Market research	-	-	-	-	-
52030001	Advertising & Promotions	-	-	-	-	-
52010001	Travelling expenses	-	-	-	-	-
52020001	Freight and forwarding	-	-	-	-	-
52020002	Selling and distribution	-	-	-	-	-
52060003	Commission on sales (Inter-Company)	-	-	-	-	-
52060001	Commission on sales (Domestic Sales)	-	-	-	-	-
52060002	Commission on sales (Export Sales)	-	-	-	-	-
52130758	Motor Expenses Sales	-	-	-	-	-
52130601	Printing Postage & Stationary	-	-	-	-	-
52130201	Telephone & Telex	-	-	-	-	-
52130777	Car Contract Hire	-	-	-	-	-
52080002	GMS Levy and Other Annual Charges	-	-	-	-	-
52080002	Operating Leasing Charges	-	-	-	-	-
52080003	Finance Lease Charges	-	-	-	-	-
52110001	Insurance	-	-	-	-	-
52120001	Provision for doubtful debts	-	-	-	-	-
52130772	Foreign Office Expenses	-	-	-	-	-
52120002	Bad debts	-	-	-	-	-
52130101	Auditor's Remuneration	-	-	-	-	-
52130101	Consultancy Charges	(4820.00)	(4820.00)	-	-	-
52130401	Donations	-	-	-	-	-
52130701	Foreign Exchange Gain / Loss (Other than on Raw Materials & Packing Materials)	-	-	-	-	-
52130092	Investments written off	-	-	-	-	-
52130093	Deferred R & D Exps / Development Exps Written off (Not regular amortisation)	-	-	-	-	-
52130095	Actuarial (Gain) / Loss on Pension Scheme	-	-	-	-	-
52130094	Wealth tax	-	-	-	-	-
52130100	Prior Period Items	-	-	-	-	-
52130760	Directors Fees (Only Wockhardt Ltd)	-	-	-	-	-
52130091	General expenses / Miscellaneous Exps	-	-	-	-	-
53010001	Depreciation charge for the year	-	-	-	-	-
TOTAL OF OPERATING AND OTHER EXP		(4769.00)	-	-	-	-
EXCEPTIONAL ITEMS (Negative sign in case of Gain)						
17. FINANCING COST						
Interest paid		-	-	-	-	-
54010001	Interest Expenses on Term Loans	-	-	-	-	-
54010005	Interest Expense paid to Bank	-	-	-	-	-
54010009	Other interest Expenses	-	-	-	-	-
52130776	Bank Charges	(331.60)	(331.60)	-	-	-
54010010	Amortisation of Finance costs	-	-	-	-	-
41020008	Interest on Inter-company Loan	-	-	-	-	-
54010011	Add: Exchange (gain) / loss on borrowings	-	-	-	-	-
41020001	Less: Interest received (Enter Figure with negative Sign)	-	-	-	-	-
TOTAL OF FINANCE COST		(331.60)	-	-	-	-
Income Taxes						
56010001	Current Tax Provision for the year	-	-	-	-	-
56010002	Fringe benefit Tax	-	-	-	-	-
56010003	Deferred Tax	-	-	-	-	-
TOTAL TAX BURDEN		-	-	-	-	-


 Andreas Landolt
 Partner
 Membership No. 100055
 Place: Egg
 Date: April 24, 2024

 Ajay Salm
 Place: Zug
 Date: April 24, 2024

		External	Wockhardt Ltd.	Wockhardt UK Ltd.	WOCKHARDT EU OPERATIONS (SWISS) AG	Total of Inter-Company Items
Appropriations and Special Items						
56010020	Minority Interest	-				-
56010025	Exchange difference on foreign currency investments	-				-
56010010	Movement on Deferred tax relating to pension deficit	-				-
55010001	Pension charge	-				-
56010008	Interim dividend on equity shares	-				-
56010009	Interim dividend on preference shares	-				-
56010007	Proposed dividend on preference shares	-				-
56010006	Proposed dividend on equity shares	-				-
56010053	Tax on dividend	-				-
56010012	Transfer to debenture redemption reserve	-				-
56010052	Transfer to capital redemption reserve	-				-
56010010	Transfer to general reserve	-				-
TOTAL OF SPECIAL ITEMS AND APPROPRIATION		-				-

Landolt

Andreas Landolt
Partner
Membership No. 100055
Place: Egg
Date: April 24, 2024

Ajay

Ajay S. Jain
Place: Zug
Date: April 24, 2024

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Please ensure opening balances match with last years closing balance

In Full Figures

	Gross Block				Do not del. Do not delete this Columns	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 (With Negative Sign)	As At 30.06.2010	As at 30.06.2010	
	131	132	133		141	142	143				
21010026 Goodwill (Self Generated / Consolidation)				-				0	-		
21010025 Goodwill Purchased				-				-	-		
21010024 Licenses & Dossiers				-				-	-		
21010023 Trade Marks				-				-	-		
21010022 Software				-				-	-		
Total Intangibles :-A:	0	0	0	-	0	0	0	-	0		
Tangibles											
21010001 Freehold land				-				-	-		
21010002 Leasehold land				-				-	-		
21010003 Buildings (All Buildings)				-				-	-		
21010004 Electrical Fittings				-				-	-		
21010008 Plant and Machinery (Including Sterile Facility)				-				-	-		
21010017 Furniture and fittings				-				-	-		
21010019 Office Equipments (Including Technical Equipment)				-				-	-		
21010020 Information Technology Equipments (Including Computers and Printers)				-				-	-		
21010018 Vehicles				-				-	-		
21010021 Assets on Finance Lease				-				-	-		
Grand Total	-	-	-	-	-	-	-	-	-		

Andreas Landolt
 Andreas Landolt
 Partner
 Membership No. 100055
 Place: Egg
 Date: April 24, 2024

Ajay Sahni
 Ajay Sahni
 Place: Zug
 Date: April 24, 2024