

| Group Reporting Pack | | |
|---|--|----------------------|
| WOCKHARDT France (groupe Negma) | (All Amount in EURO) | |
| Balance Sheet as per Group accounting policies | | |
| | As at | As at |
| | 31/03/23 | 31/03/24 |
| SOURCES OF FUNDS | | |
| SHAREHOLDERS' FUNDS | | |
| Share capital | | |
| Equity share capital | (60,100,000) | (60,100,000) |
| Preference share capital | - | - |
| Reserves and surplus | (43,540,249) | (43,527,095) |
| | (103,640,249) | (103,627,095) |
| LOAN FUNDS | | |
| Secured loans | - | - |
| Unsecured loans | (43,550,000) | (43,550,000) |
| | (43,550,000) | (43,550,000) |
| DEFERRED TAX LIABILITY | - | - |
| TOTAL OF SOURCES OF FUNDS | (147,190,249) | (147,177,095) |
| APPLICATION OF FUNDS | | |
| FIXED ASSETS | | |
| Gross block | 149,420,055 | 149,420,055 |
| Accumulated depreciation | | |
| Net block | 149,420,055 | 149,420,055 |
| Capital work-in-progress and advances | - | - |
| | 149,420,055 | 149,420,055 |
| INVESTMENTS | - | - |
| CURRENT ASSETS, LOANS AND ADVANCES | | |
| Inventories | | |
| Sundry debtors | 351 | 1 |
| Cash and bank balances | 111,030 | 34,724 |
| Loans and advances | 287,384 | 4,071 |
| | 398,765 | 38,796 |
| CURRENT LIABILITIES AND PROVISIONS | | |
| Current Liabilities | (2,598,572) | (2,281,756) |
| Provisions | (30,000) | - |
| | (2,628,572) | (2,281,756) |
| NET CURRENT ASSETS | (2,229,807) | (2,242,960) |
| Misc Exps to the extent not w/off | | |
| Minority Interest | | |
| TOTAL OF APPLICATION OF FUNDS | 147,190,249 | 147,177,095 |
| | For and on behalf of the Board of Directors | |

Ajay Sahni

Group Reporting Pack

WOCKHARDT France (groupe Negma)

(All Amount in EURO)

Statement of Profit and Loss as per Group accounting policies

| | Adjusted for Ind AS | | |
|--|-----------------------|-----------------|----------------|
| | For the quarter ended | YTD ended | |
| | 31-Mar-24 | 31-Mar-24 | 31-Mar-23 |
| INCOME | | | |
| Sales and services | - | - | - |
| Less: Excise Duty | - | - | - |
| Other income | (46,935) | (46,935) | (2,241) |
| | (46,935) | (46,935) | (2,241) |
| EXPENDITURE | | | |
| Materials consumed | - | - | - |
| Purchase of Stock In Trade | - | - | - |
| (Increase) / decrease in inventories | - | - | - |
| Employee Benefit Expense | - | - | - |
| Operating and other expenses | 60,089 | 60,089 | 262,433 |
| Depreciation / Amortisation | - | - | - |
| Financing cost | - | - | - |
| Exchange rate differences - loss / (gain) | - | - | - |
| VRS | - | - | - |
| | 60,089 | 60,089 | 262,433 |
| PROFIT BEFORE TAX AND EXTRAORDINARY ITEM | 13,154 | 13,154 | 260,192 |
| Add / (Less) : Exceptional items Loss / (Gain) | - | - | (39,185) |
| PROFIT BEFORE TAX | 13,154 | 13,154 | 221,007 |
| Provision for tax | - | - | - |
| - Current | - | - | - |
| - Fringe benefit Tax | - | - | - |
| - Deferred | - | - | - |
| NET PROFIT AFTER TAX FOR THE YEAR | 13,154 | 13,154 | 221,007 |
| Minority Interest | - | - | - |
| ExChange difference on foreign currency investments | - | - | - |
| Movement on Deferred tax relating to pension deficit | - | - | - |
| Pension charge | - | - | - |
| PAT after adjustments | 13,154 | 13,154 | 221,007 |
| PROFIT AVAILABLE FOR APPROPRIATION | 13,154 | 13,154 | 221,007 |
| 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 | 13,154 | 13,154 | 221,007 |
| | 13,154 | 13,154 | 221,007 |

For and on behalf of the Board of Directors

