

BIOCON PHARMA MALTA LIMITED
BALANCE SHEET AS AT MARCH 31, 2022

(All amounts in EUR, except share data and per share data, unless otherwise stated)

	<u>Note</u>	<u>March 31, 2022</u>	<u>March 31, 2021</u>
ASSETS			
Non-current assets			
Financial assets			
(i) Investments	3	1,200	1,200
Total Non-current assets		1,200	1,200
Current assets			
Financial assets			
(i) Cash and cash equivalents	3	-	
(i) Other financial assets	4	13,000	2,400
Other current assets	5	1,731	
Total current assets		14,731	2,400
TOTAL		15,931	3,600
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5(a)	1,200	1,200
Other equity	5(b)	(14,473)	(4,895)
Total equity		(13,273)	(3,695)
Non-Current liabilities			
Financial liabilities			
(i) Borrowings	7	-	-
Total Non-current liabilities		-	-
Current liabilities			
Financial liabilities			
(i) Trade payables	6	29,204	7,295
(ii) Other financial liabilities	9	-	-
Other current liabilities	10	-	-
Total current liabilities		29,204	7,295
TOTAL		15,931	3,600

The accompanying notes are an integral part of the financial statements.

BIOCON PHARMA MALTA LIMITED**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2022****(All amounts in EUR, except share data and per share data, unless otherwise stated)**

	<u>Note</u>	<u>Year ended</u> <u>March 31, 2022</u>
Income		
Other income		-
Total income		-
Expenses		
Other expenses	7	9,578
Total expenses		9,578
Profit/(Loss) before tax		(9,578)
Tax expenses		-
Total tax expense		-
Profit/(Loss) for the period		(9,578)

BIOCON PHARMA MALTA LIMITED**STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED MARCH 31, 2022**

(All amounts in EUR, except share data and per share data, unless otherwise stated)

A. Equity share capital

	<u>March 31, 2022</u>
Opening balance	-
Changes in share capital during the period	1,200
Closing balance	<u>1,200</u>

B. Other equity

Particulars	Other equity	
	Retained earnings	Total other equity
Balance as at January 25, 2021	-	-
Loss for the period	(4,895)	(4,895)
Balance as at March 31, 2021	(4,895)	(4,895)
Loss for the period	(9,578)	(9,578)
Total comprehensive income for the period	(9,578)	(9,578)
Balance as at Jan 31,2022	(14,473)	(14,473)

The accompanying notes are an integral part of the financial statements.

BIOCON PHARMA MALTA LIMITED

Notes to the financial statements for the period ended March 31, 2022

(All amounts in EUR, except share data and per share data, unless otherwise stated)

	<u>March 31, 2022</u>	<u>March 31, 2021</u>
3. Non-current investments		
Unquoted equity instrument		
In subsidiary company at cost:		
1,200 Equity shares of EUR 1 each in Biocon Pharma Malta I Limited	1,200	1,200
	<u>1,200</u>	<u>1,200</u>
4. Other financial assets		
(a) Current		
Others	13,000	2,400
	<u>13,000</u>	<u>2,400</u>
5. Other assets		
(a) Current		
Advances to suppliers	-	
Prepayments	-	
Balances with statutory / government authorities	1,731	
	<u>1,731</u>	
(a) The Company has cash on hand which are not disclosed above since amounts are rounded off to Rupees million.		
5(a). Equity share capital		
Authorised		
5,000,000 ordinary shares of EUR 1 per share	50,00,000	50,00,000
	<u>50,00,000</u>	<u>50,00,000</u>
Issued, subscribed and fully paid-up		
1,200 ordinary shares of EUR 1 per share	1,200	1,200
	<u>1,200</u>	<u>1,200</u>
5(b). Other equity		
Retained earnings		
The amount that can be distributed by the Company as dividends to its equity shareholders.		
6. Trade payables		
Trade payables	29,204	7,295
	<u>29,204</u>	<u>7,295</u>
Interest Accrued	-	
	<u>-</u>	
10. Other liabilities		
Current		
Statutory taxes and dues payable	-	
	<u>-</u>	
	Period ended March 31, 2022	Year ended March 31, 2021
7. Other expenses		
Professional charges	9,578	4,895
	<u>9,578</u>	<u>4,895</u>