

Biocon Biologics Croatia LLC**BALANCE SHEET AS AT MARCH 31, 2024**

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

	<u>Notes</u>	<u>March 31, 2024</u>
ASSETS		
Current assets		
Financial assets		
(i) Trade receivables	1	<u>3</u>
Total current assets		<u>3</u>
TOTAL		<u><u>3</u></u>
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2	3
Total equity		3
Current liabilities		
Total current liabilities		<u>-</u>
TOTAL		<u><u>3</u></u>

Biocon Biologics Croatia LLC**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2024**

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

		Period ended
	<u>Notes</u>	March 31, 2024
Income		<hr/>
Revenue from operations	3	-
Other operating income	4	-
Total revenue (I)		<hr/> <hr/>
Expenses		
Employee benefits expense	13	-
Total expenses (II)		<hr/> <hr/>
Profit before tax		<hr/> <hr/>
Tax expense		-
Total tax expense		<hr/> <hr/>
Profit for the period		<hr/> <hr/> <hr/>

Biocon Biologics Croatia LLC**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED MARCH 31, 2024**

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

	Period ended March 31, 2024
I Cash flows from operating activities	
Profit after tax	-
<u>Adjustments to reconcile profit before tax to net cash flows:</u>	
Operating profit before working capital changes	-
Movements in working capital	
Decrease/(Increase) in trade receivables	(3)
Cash generated used in operations	(3)
Direct taxes paid	-
Net cash flow (used in) operating activities	(3)
II Cash flows from investing activities	
Net cash flow (used in) investing activities	-
III Cash flows from financing activities	
Proceeds from issue of equity shares	3
Net cash flow generated from financing activities	3
IV Net increase/(decrease) in cash and cash equivalents (I + II + III)	-
V Effect of exchange differences on cash and cash equivalents held in foreign currency	-
VI Cash and cash equivalents at the beginning of the year	-
VIII Cash and cash equivalents at the end of the year (IV + V + VI)	-
Reconciliation of cash and cash equivalents as per statement of cash flow	
Cash and cash equivalents	
Balances with banks - on current accounts	-
Cash on hand	-
Total cash and cash equivalents	-

Biocon Biologics Croatia LLC

Notes to financial statements for the period ended March 31, 2024

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

March 31, 2024

1. Trade receivables

Other Receivables

Outstanding for a period less than six months from the date they are due for payment
Unsecured, considered good

3

3

2. Share capital

250 Equity shares of EUR 10 each.

3

3
