

BIOCON BIOLOGICS HEALTHCARE MALAYSIA SDN BHD
BALANCE SHEET AS AT MARCH 31, 2024
(All amounts in MYR)

	<u>Notes</u>	<u>March 31,</u> <u>2024</u>	<u>March 31,</u> <u>2023</u>
ASSETS			
(i) Cash and cash equivalents	1	54,604	54,654
(ii) Other financial assets	2	48	-
Total current assets		54,652	54,654
TOTAL		54,652	54,654
EQUITY AND LIABILITIES			
Equity			
Equity share capital	3	20,00,000	20,00,000
Other equity	4	(20,79,827)	(20,74,690)
Total equity		(79,827)	(74,690)
Financial liabilities			
(i) Trade payables	5	1,34,479	1,29,344
Total current liabilities		1,34,479	1,29,344
TOTAL		54,652	54,654

BIOCON BIOLOGICS HEALTHCARE MALAYSIA SDN BHD
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2024
 (All amounts in MYR)

	<u>Notes</u>	<u>Year ended March 31, 2024</u>	<u>Year ended March 31, 2023</u>
Income			
Other income		-	-
Total revenue (I)		<u>-</u>	<u>-</u>
Expenses			
Other expenses	6	5,137	6,843
Total expenses (II)		<u>5,137</u>	<u>6,843</u>
(Loss) before tax		<u>(5,137)</u>	<u>(6,843)</u>
Tax expense		-	-
Total tax expense		<u>-</u>	<u>-</u>
(Loss) for the year		<u>(5,137)</u>	<u>(6,843)</u>

BIOCON BIOLOGICS HEALTHCARE MALAYSIA SDN BHD
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2024
(All amounts in MYR)

	Year ended March 31, 2024	Year ended March 31, 2023
I Cash flows from operating activities		
Profit after tax	(5,137)	(6,843)
<u>Adjustments to reconcile profit before tax to net cash flows:</u>		
Operating profit before working capital changes	(5,137)	(6,843)
Movements in working capital		
Decrease/(increase) in loans and advances and other assets	(48)	-
(Decrease)/Increase in trade payable, other liabilities and provisions	5,135	933
Cash (used in) / generated from operations	(50)	(5,910)
Direct taxes paid	-	-
Net cash flow (used in) /generated from operating activities	(50)	(5,910)
II Cash flows from investing activities		
Net cash flow generated from/(used in) investing activities	-	-
III Cash flows from financing activities		
Net cash flow generated from/(used in) financing activities	-	-
IV Net (decrease)/increase in cash and cash equivalents (I + II + III)	(50)	(5,910)
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	54,654	60,564
VIII Cash and cash equivalents at the end of the year (IV + V + VI)	54,604	54,654
Reconciliation of cash and cash equivalents as per statement of cash flow		
Cash and cash equivalents		
Balances with banks - on current accounts	54,604	54,654
- on deposit accounts	-	-
Cash on hand	-	-
Total cash and cash equivalents [refer note 1]	54,604	54,654

BIOCON BIOLOGICS HEALTHCARE MALAYSIA SDN BHD
Notes to financial statements for the year ended March 31, 2024
(All amounts in MYR)

	March 31, 2024	March 31, 2023
1. Cash and cash equivalents		
Balances with banks:		
On current accounts	54,604	54,654
	<u>54,604</u>	<u>54,654</u>
Current liabilities		
2. Other current financial assets		
Others	48	-
	<u>48</u>	<u>-</u>
3. Share capital		
Authorised		
Issued, subscribed and fully paid-up		
Issued, subscribed and paid-up shares:	20,00,000	20,00,000
Total issued, subscribed and fully paid-up share capital	<u>20,00,000</u>	<u>20,00,000</u>
4. Other equity		
Surplus/(deficit) in the statement of profit and loss		
Balance as per the last financial statements	(20,74,690)	(20,67,847)
Profit / (Loss) for the year	(5,137)	(6,843)
Net surplus/(deficit) in the statement of profit and loss	<u>(20,79,827)</u>	<u>(20,74,690)</u>
Total other equity	<u>(20,79,827)</u>	<u>(20,74,690)</u>
5. Trade payables	<u>1,34,479</u>	<u>1,28,411</u>

BIOCON BIOLOGICS HEALTHCARE MALAYSIA SDN BHD
Notes to financial statements for the year ended March 31, 2024
(All amounts in MYR)

	Year ended	Year ended
	March 31,	March 31,
	2024	2023
6. Other expenses		
Legal and professional fees	5,087	6,743
Miscellaneous expenses	50	100
	5,137	6,843
	5,137	6,843