

Alliance Pharmacy Pty Ltd
BALANCE SHEET AS AT Mar 31, 2016

	<u>Schedule</u>	<u>Mar-16</u> <u>AUD</u>
A . EQUITY AND LIABILITIES		
1. Shareholders' funds		
a) Share capital	1	100
b) Reserves and Surplus	2	-
		100
2. Share application money pending allotment		
		-
3. Minority Interest		
		-
4. Non Current Liabilities		
a) Long Term borrowing	3	-
b) Deferred Tax liabilities (Net)		-
c) Other Long Term Liabilities	4	-
d) Long Term Provisions	5	-
		-
5. Current Liabilities		
a) Short Term borrowing	6	-
b) Trade Payables	7	-
c) Other Current Liabilities	8	-
d) Short Term Provisions	9	-
		-
Total		100
B . ASSETS		
1 . NON CURRENT ASSETS		
a. Fixed Assets		
i) Tangible Assets	10	-
ii) Intangible Assets		-
iii) Capital Work in Progress		-
iv) Intangible Assets Under Development		-
v) Fixed Assets held for Sale\		-
		-
b. Non Current Investments	11	-
c. Deferred Tax Assets (Net)	12	-
d. Long Term Loans and Advances	13	-
e. Other Non Current Assets	14	-
		-
2 . CURRENT ASSETS		
a Current investments	15	-
b Inventories	16	-
c Trade receivables	17	-
d Cash and cash equivalents	18	100
e Short-term loans and advances	19	-
f Other current assets	20	-
		100
Total		100

Alliance Pharmacy Pty Ltd
STATEMENT OF PROFIT & LOSS
FOR THE PERIOD ENDED Mar 31, 2015

	<u>Schedule</u>	<u>For the period ended Mar-16 AUD</u>
A . CONTINUING OPERATIONS		
1. Revenue from Operations (Gross)	21	-
Less: Excise Duty	21	-
Revenue from Operations Net		-
2. Expenses		
a. Cost of Materials consumed	22.1	-
b. Purchases of Stock in Trade	22.2	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	22.3	-
d. Employee benefits expense	23	-
f. Other expenses	24	-
Total Expenses		-
3. Earnings before exceptional items, extraordinary items, interest, tax, depreciation and amortisation (EBITDA) (1 - 2)		-
4. Finance Cost	25	-
5. Depreciation and amortisation expense	10	-
6. Other Income	26	-
7. Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4- 5 + 6)		-
8. Exceptional Items		-
9. Profit / (Loss) before tax (9 + 10)		-
12. Tax Expense		-
a Current tax expense for current year		-
b (Less): MAT credit (where applicable)		-
c Current tax expense relating to prior years		-
d Net current tax expense		-
e Deferred tax		-
		-
13. Profit / (Loss) from continuing operations (11 + 12)		-

Alliance Pharmacy Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

Mar-16
AUD

SCHEDULE 1
SHARE CAPITAL

1. Authorised
a) Equity

b) Preference

-

2. Issued, subscribed and paid-up
a) Equity

100

a) Preference

-

Total

100

Alliance Pharmacy Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

Mar-16
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NON CURRENT LIABILITIES

Long Term Borrowings 3

Secured

a) Term Loans from Banks	-
b) Term Loans From Financial institutions	-
c) Loans and advances from related parties	-
d) Deposits	-
e) Long-term maturities of finance lease obligations	-
f) Other loans and advances	-
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Unsecured

a) Term Loans from Banks	-
b) Term Loans From other parties	-
c) Loans and advances from related parties	-
d) Deposits	-
e) Long-term maturities of finance lease obligations	-
f) Other loans and advances	-
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	-
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Total

Other Long Term Liabilities 4

a) Trade Payables:	-
b) Others:	-
(i) Payables on purchase of fixed assets	-
(ii) Contractually reimbursable expenses	-
(iii) Interest accrued but not due on borrowings	-
(iv) Interest accrued on trade payables	-
(v) Interest accrued on others	-
(vi) Trade / security deposits received	-
(vii) Advances from customers	-
(viii) Income received in advance (Unearned revenue)	-
(ix) Others (specify nature)	-
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	-
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Total

Long Term Provisions 5

a) Provision for employee benefits:	-
(i) Provision for compensated absences	-
(ii) Provision for gratuity	-
(iii) Provision for Deferred Employee Compensation	-
(iv) Provision for other defined benefit plans	-
(v) Provision for other employee benefits	-
(b) Provision - Others:	-
(i) Provision for expenses long term	-
(ii) Other Long Term provisions	-
(iii) Provision for warranty	-
(iv) Provision for estimated losses on onerous contracts	-
(v) Provision for other contingencies	-
(vi) Provision - others (give details)	-
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Total

Alliance Pharmacy Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

Mar-16
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Short Term Provisions 9

(a) Provision for employee benefits:	
(i) Provision for bonus	
(ii) Provision for compensated absences	-
(iii) Provision for gratuity	-
(iv) Provision for post-employment medical benefits	
(v) Provision for other defined benefit plans	
(vi) Provision for other employee benefits (give details)	-
(b) Provision - Others:	
(i) Provision for tax (net of advance tax ` ____ (As at 31 March, 20X1 ` ____)	-
(ii) Provision for premium payable on redemption of bonds	
(iii) Provision for estimated loss on derivatives	
(iv) Provision for warranty	
(v) Provision for estimated losses on onerous contracts	
(vi) Provision for other contingencies	
(vii) Provision for proposed equity dividend	-
(viii) Provision for proposed preference dividend	-
(ix) Provision for tax on proposed dividends	-
(x) Provision - others (give details)	-
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1 . NON CURRENT ASSETS

Long Term Loans and Advances 13

(a) Capital advances	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful advances	<hr/>
	-
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(b) Security deposits	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful deposits	<hr/>
	-
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(c) Loans and advances to related parties	
Secured, considered good	
Unsecured, considered good	
Doubtful	
Less: Provision for doubtful loans and advances	<hr/>
	-
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(d) Loans and advances to employees	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful loans and advances	<hr/>
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(e) Prepaid expenses - Unsecured, considered good	-

Alliance Pharmacy Pty Ltd**Schedules forming part of the Consolidated Balance Sheet****Mar-16**
AUD

(e) Stores and spares	-
Goods-in-transit	
(f) Loose tools	
Goods-in-transit	
(g) Others (Specify nature)	
Goods-in-transit	
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	-
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Trade Receivables 17

Trade receivables outstanding for a period exceeding six months from the date they were due for payment

Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful trade receivables	-
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	-
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Other Trade receivables	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful trade receivables	-
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	-
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Total	-
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Cash and Bank Balances 18**Cash and Cash Equivalents**

(a) Cash on hand	100
(b) Cheques, drafts on hand	
(c) Balances with banks	
(i) In current accounts	-
(ii) In EEFC accounts	
(iii) In deposit accounts	-
(iv) In earmarked accounts	
- Unpaid dividend accounts	-
- Unpaid matured deposits	
- Unpaid matured debentures	
- Share application money received for allotment of securities and due for refund	
- Other earmarked accounts	-
(d) Others (specify nature)	

Bank Balances

- Balances held as margin money or security against borrowings, guarantees and other	-
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Total	100
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Short Term Loans and Advances 19

(a) Security deposits	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful deposits	
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Alliance Pharmacy Pty Ltd**Schedules forming part of the Consolidated Balance Sheet****Mar-16**
AUD

(b) Loans and advances to related parties	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful loans and advances	
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	-
(d) Loans and advances to employees	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful loans and advances	
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	-
(e) Prepaid expenses - Unsecured, considered good	-
(f) Advance income tax (net of provisions)	-
(h) Balances with government authorities	
Unsecured, considered good	
(i) CENVAT credit receivable	-
(ii) VAT credit receivable	-
(iii) Service Tax credit receivable	-
(iv) Others	-
(i) Other loans and advances (specify nature)	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for other doubtful loans and advances	
	<hr/>
	-
Total	<hr/> - <hr/>

Other Current Assets 20

(a) Unbilled Revenue	-
(b) Unamortised expenses	
(i) Ancillary borrowing costs	
(ii) Share issue expenses (where applicable)	
(iii) Discount on shares (where applicable)	
(iv) Other Deferred Expenses	-
(c) Accruals	
(i) Interest accrued but not received /Interest receivable	-
(ii) Interest accrued on investments	
(iii) Interest accrued on trade receivables	
(d) Others	
(i) Insurance claims	
(ii) Receivables on sale of fixed assets	
(iii) Contractually reimbursable expenses	
(iv) Others (specify nature)	
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	-

Alliance Pharmacy Pty Ltd

Schedules forming part of the Consolidated Profit & Loss account

For the period ended
March 31, 2016
AUD

Revenue From Operations 21

Sale of products	-
Sale of Services	-
Other Operating Revenue	-
Less: Excise duty	-
Revenue from Operations	-

Other Income 26

Exchange fluctuation gain (net)	-
Dividend Income	-
Net gain on sale of Investments	-
Profit on Sale / Disposal of assets	-
Interest Income	-
Other Non Operating Income	-

Total **-**

Cost Of Materials Consumed 22

Cost of Materials Consumed	-
Opening stock	-
Add: Purchases	-
Less: Closing stock	-

Total **-**

INCREASE / (DECREASE) IN STOCK

i) Opening stock	-
Work in process	-
Stock In Trade	-
Finished goods	-

iii) Closing stock	-
Work in process	-
Stock In Trade	-
Finished goods	-

Total **-**

Alliance Pharmacy Pty Ltd

Schedules forming part of the Consolidated Profit & Loss account

For the period ended
March 31, 2016
AUD

Employee Benefit Expenses 23

Salaries and wages	-
Contribution to provident and other funds	-
Expense on employee stock option (ESOP) scheme	-
Staff welfare expenses	-
Total	-

Other Expenses 24

Power, fuel & water	-
Consumables	-
R & D Expense	-
Conversion & Processing charges	-
Excise duty paid	-
Freight & forwarding	-
Rent	-
Rates & taxes	-
Communication charges	-
Repairs & maintenance	-
- Buildings	-
- Machinery	-
- Others	-
Insurance	-
Travelling & conveyance	-
Advertisement & Selling expenses	-
Commission on sales	-
Legal and Professional fees	-
Other expenses	-
Cost of product rights transferred	-
Provision for doubtful debts	-
Exchange fluctuation Loss	-
Miscellaneous expense	-
Total	-

Finance Cost 25

Bank charges & commission	-
Interest on Borrowings	-
Interest on Trade Payables	-
Other Interest Cost	-
Other Borrowing Cost	-
Total	-