# 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 c) Other Current Liabilities	7 8	-
d) Short Term Provisions	9	-
,	-	
	Total	100
B. ASSETS		
1 . NON CURRENT ASSETS		
a. Fixed Assets	10	
i) Tangible Assets		-
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 f Other current assets	19 20	-
	20	100
	Total	100
	1 Ulai -	100

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

	<u>Schedule</u>	For the period ended <u>Mar-16</u> <u>AUD</u>
A . CONTINUING OPERATIONS		
1. Revenue from Operations (Gross) Less: Excise Duty <b>Revenue from Operations Net</b>	21 21	
2. Expenses		
a. Cost of Materials consumed b. Purchases of Stock in Trade c. Changes in inventories of finished goods, work-in-progress and stock-in-trade d. Employee benefits expense f. Other expenses	22.1 22.2 22.3 23 24	
Total Expenes		-
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)		-
<ul> <li>12. Tax Expense <ul> <li>a Current tax expense for current year</li> <li>b (Less): MAT credit (where applicable)</li> <li>c Current tax expense relating to prior years</li> <li>d Net current tax expense</li> <li>e Deferred tax</li> </ul> </li> </ul>		- - - - - -
13. Profit / (Loss) from continuing operations (11 + 12)		-

# Schedules forming part of the Consolidated Balance Sheet

Concludes forming part of the Consolidated Balance Oncer	<u>Mar-16</u> <u>AUD</u>
SCHEDULE 1 SHARE CAPITAL	
1. Authorised a) Equity	
b) Preference	
2. Issued, subscribed and paid-up a) Equity	100
a) Preference	-

Total

100

# Schedules forming part of the Consolidated Balance Sheet

<u>Mar-16</u> <u>AUD</u>

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# SCHEDULE 2 RESERVES AND SURPLUS

<b>1. General Reserve</b> Opening Balance Add: Transfer from Profit and loss account Closing Balance	- 
2. Capital Reserve Opening Balance Add: Transfer from Profit and loss account Closing Balance	- - -
3. Securities Premium Account Opening Balance Add: Premium on Shares issued during the year Less : Utilisation during the Year Closing Balance	- - 
<ul> <li>4. Profit &amp; Loss Account <ul> <li>Opening Balance</li> <li>Add: Profit for the Year</li> <li>Less:</li> <li>Proposed Dividend Equity Share Holders</li> <li>Proposed Dividend Preference Share Holders</li> <li>Tax on dividend</li> <li>Transferred to :</li> <li>General Reserve</li> <li>Capital Redemption reserve</li> <li>Debenture Redemption reserve</li> <li>Other reserves (Details)</li> <li>Closing Balance</li> </ul></li></ul>	-
5. Other Reserves (Please Specify and Link it from TB) 6. Exchange reserve (on consolidation)	-

Total

#### Schedules forming part of the Consolidated Balance Sheet

ochedules forming part of the oblisondated Balance oncer	<u>Mar-16</u> <u>AUD</u>
NON CURRENT LIABILITIES Long Term Borrowings 3	
Secured	
<ul> <li>a) Term Loans from Banks</li> <li>b) Term Loans From Financial institutions</li> <li>c) Loans and advances from related parties</li> <li>d) Deposits</li> <li>e) Long-term maturities of finance lease obligations</li> <li>f) Other loans and advances</li> </ul>	-
Unsecured	
<ul> <li>a) Term Loans from Banks</li> <li>b) Term Loans From other parties</li> <li>c) Loans and advances from related parties</li> <li>d) Deposits</li> <li>e) Long-term maturities of finance lease obligations</li> <li>f) Other loans and advances</li> </ul>	- - -
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)

#### Total

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#### 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)

# Schedules forming part of the Consolidated Balance Sheet

<u>Mar-16</u> <u>AUD</u>

# Short Term Borrowings 6

# Secured

a) Loans repayable on demand from Banks	-
<ul> <li>b) Loans repayable on demand from Financial Institutions</li> <li>c) Loans and advances from related parties</li> </ul>	-
d) Deposits	
f) Other loans and advances	-
Unsecured	
a) Loans repayable on demand from Banks	-
b) Loans repayable on demand from Other parties	-
c) Loans and advances from related parties	-
d) Deposits	-
f) Other loans and advances	
Tetel	<u> </u>
Total	-
Trade Payables 7	
Acceptances	
Other than Acceptances	-
	-
Other Current Liabilities 8	
(a) Current maturities of long-term debt	-
(b) Current maturities of finance lease obligations	
(b) Current maturities of mance lease obligations	-
(c) Interest accrued but not due on borrowings	-
<ul><li>(c) Interest accrued but not due on borrowings</li><li>(d) Interest accrued and due on borrowings</li></ul>	-
<ul><li>(c) Interest accrued but not due on borrowings</li><li>(d) Interest accrued and due on borrowings</li><li>(e) Income received in advance (Unearned revenue)</li></ul>	-
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> </ul>	- - -
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> <li>(g) Other payables</li> </ul>	
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> <li>(g) Other payables <ul> <li>(i) Statutory remittances</li> </ul> </li> </ul>	- - - -
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> <li>(g) Other payables <ul> <li>(i) Statutory remittances</li> <li>(ii) Payables on purchase of fixed assets</li> </ul> </li> </ul>	- - - -
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> <li>(g) Other payables <ul> <li>(i) Statutory remittances</li> </ul> </li> </ul>	- - - -
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> <li>(g) Other payables <ul> <li>(i) Statutory remittances</li> <li>(ii) Payables on purchase of fixed assets</li> <li>(iii) Contractually reimbursable expenses</li> </ul> </li> </ul>	- - - -
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> <li>(g) Other payables</li> <li>(i) Statutory remittances</li> <li>(ii) Payables on purchase of fixed assets</li> <li>(iii) Contractually reimbursable expenses</li> <li>(iv) Interest accrued on trade payables</li> <li>(v) Interest accrued on others</li> <li>(vi) Trade / security deposits received</li> </ul>	- - - -
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> <li>(g) Other payables <ul> <li>(i) Statutory remittances</li> <li>(ii) Payables on purchase of fixed assets</li> <li>(iii) Contractually reimbursable expenses</li> <li>(iv) Interest accrued on trade payables</li> <li>(v) Interest accrued on others</li> <li>(vi) Trade / security deposits received</li> <li>(vii) Advances from customers</li> </ul> </li> </ul>	- - - - -
<ul> <li>(c) Interest accrued but not due on borrowings</li> <li>(d) Interest accrued and due on borrowings</li> <li>(e) Income received in advance (Unearned revenue)</li> <li>(f) Unclaimed dividends</li> <li>(g) Other payables</li> <li>(i) Statutory remittances</li> <li>(ii) Payables on purchase of fixed assets</li> <li>(iii) Contractually reimbursable expenses</li> <li>(iv) Interest accrued on trade payables</li> <li>(v) Interest accrued on others</li> <li>(vi) Trade / security deposits received</li> </ul>	- - - - -

#### Schedules forming part of the Consolidated Balance Sheet

	<u>Mar-16</u> AUD
Short Term Provisions 9	ADD
<ul> <li>(a) Provision for employee benefits:</li> <li>(i) Provision for bonus</li> <li>(ii) Provision for compensated absences</li> <li>(iii) Provision for gratuity</li> </ul>	-
<ul><li>(iv) Provision for post-employment medical benefits</li><li>(v) Provision for other defined benefit plans</li></ul>	
(vi) Provision for other employee benefits (give details)	-
<ul> <li>(b) Provision - Others:</li> <li>(i) Provision for tax (net of advance tax ` (As at 31 March, 20X1 `)</li> <li>(ii) Provision for premium payable on redemption of bonds</li> <li>(iii) Provision for estimated loss on derivatives</li> <li>(iv) Provision for warranty</li> <li>(v) Provision for estimated losses on onerous contracts</li> <li>(vi) Provision for other contingencies</li> </ul>	-
<ul> <li>(vi) Provision for other contingencies</li> <li>(vii) Provision for proposed equity dividend</li> <li>(viii) Provision for proposed preference dividend</li> <li>(ix) Provision for tax on proposed dividends</li> <li>(x) Provision - others (give details)</li> </ul>	- - -

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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

(b) Security deposits
 Secured, considered good
 Unsecured, considered good
 Doubtful

Less: Provision for doubtful deposits

 (c) Loans and advances to related parties Secured, considered good Unsecured, considered good Doubtful

Less: Provision for doubtful loans and advances

 (d) Loans and advances to employees Secured, considered good Unsecured, considered good Doubtful

Less: Provision for doubtful loans and advances

(e) Prepaid expenses - Unsecured, considered good

# Schedules forming part of the Consolidated Balance Sheet

Schedules forming part of the Consolidated Balance Sheet	<u>Mar-16</u> AUD
(f) Advance income tax (net of provisions)	
<ul> <li>(h) Balances with government authorities</li> <li>Unsecured, considered good</li> <li>(i) CENVAT credit receivable</li> <li>(ii) VAT credit receivable</li> <li>(iii) Service Tax credit receivable</li> <li>(iv) Others</li> </ul>	- - - -
<ul> <li>(i) Other loans and advances (specify nature) Secured, considered good Unsecured, considered good Doubtful</li> </ul>	-
Less: Provision for other doubtful loans and advances	
Total	
Other Non Current Assets 14	
<ul> <li>(a) Long-term trade receivables</li> <li>Secured, considered good</li> <li>Unsecured, considered good</li> <li>Doubtful</li> <li>Less: Provision for doubtful trade receivables</li> </ul>	- 
<ul> <li>(b) Unamortised expenses</li> <li>(i) Ancillary borrowing costs</li> <li>(ii) Share issue expenses (where applicable)</li> <li>(iii) Discount on shares (where applicable)</li> </ul>	
<ul> <li>(c) Accruals</li> <li>(i) Interest accrued on deposits</li> <li>(ii) Interest accrued on investments</li> <li>(iii) Interest accrued on trade receivables</li> </ul>	-
<ul> <li>(d) Others</li> <li>(i) Insurance claims</li> <li>(ii) Receivables on sale of fixed assets</li> <li>(iii) Contractually reimbursable expenses</li> <li>(iv) Others (specify nature)</li> </ul>	
2. CURRENT ASSETS	
Inventories 16 (a) Raw materials Goods-in-transit	:
(b) Work-in-progress Goods-in-transit	-
(c) Finished goods (other than those acquired for trading) Goods-in-transit	- -
(d) Stock-in-trade (acquired for trading) Goods-in-transit	-

# Schedules forming part of the Consolidated Balance Sheet

	AUD	
(e) Stores and spares Goods-in-transit		-
(f) Loose tools Goods-in-transit		
(g) Others (Specify nature) Goods-in-transit		
		-
Trade Receivables 17		
Trade receivables outstanding for a period exceeding six months from the date they were due Secured, considered good Unsecured, considered good Doubtful	for payment	-
Less: Provision for doubtful trade receivables		-
Other Trade receivables Secured, considered good Unsecured, considered good		-
Doubtful Less: Provision for doubtful trade receivables		-
Total		-
Total		-
Cash and Bank Balances 18		
<u>Cash and Cash Equivalents</u> (a) Cash on hand (b) Cheques, drafts on hand (c) Balances with banks		100
(i) In current accounts (ii) In EEFC accounts (iii) In deposit accounts		-
<ul><li>(iv) In earmarked accounts</li><li>- Unpaid dividend accounts</li><li>- Unpaid matured deposits</li></ul>		-
<ul> <li>Unpaid matured debentures</li> <li>Share application money received for allotment of securities and due for refund</li> <li>Other earmarked accounts</li> <li>(a) Other security (an asify astronom)</li> </ul>		-
(d) Others (specify nature)		
Bank Balances - Balances held as margin money or security against borrowings, guarantees and othe		-
Total		100

<u>Mar-16</u>

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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

# Schedules forming part of the Consolidated Balance Sheet

	<u>Mar-16</u> AUD
(b) Loans and advances to related parties	<u>AOD</u>
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful loans and advances	
(d) Loans and advances to employees	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful loans and advances	
	-
(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	
	-
Total	
Other Current Assets 20	
(a) Unbilled Revenue	-
(b) Unamortised expenses	
(i) Ancillary borrowing costs	
(ii) Share issue expenses (where applicable)	
<ul> <li>(iii) Discount on shares (where applicable)</li> <li>(iv) Other Deferred Expenses</li> </ul>	-
(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 reimburgable expenses	
<ul><li>(iii) Contractually reimbursable expenses</li><li>(iv) Others (specify nature)</li></ul>	

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#### Schedules forming part of the Consolidated Balance Sheet

#### Note 10 Fixed Assets & Intangible Assets

		G	ROSS BLOCK	r	1		DEPRECIATION	N/AMORTISATIO	N	NET B	-OCK
Particulars	As on Apr 01, 2015	Consolidation adjustment	Additions During the year	Deletions During the year	As on Mar 31, 2016	Upto Mar 31, 2015	For the Year	Withdrawn on Deletions / Adjustments	Upto Mar 31, 2016	As on Mar 31, 2016	As on Mar 31, 2015
Tangible Assets: Freehold Land					-				-	-	-
Leasehold Land					-				-	-	-
Buildings					-				-	-	-
Furniture & Fixtures	-		-		-	-	-		-	-	-
Office Equipments & Computers	-		-		-	-	-		-	-	-
Plant & Machinery					-				-	-	-
Motor Vehicles					-				-	-	-
Intangible Assets:											
Registrations & Brands					-				-	-	-
Software Licences			-	-	-				-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Previous year					-				-	-	
Capital work in Progress Intangible assets under development										-	-
Grand Total										-	-

# Schedules forming part of the Consolidated Profit & Loss account

		For the period ended
		<u>March 31, 2016</u>
		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	-

# 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		-
Citier Bottowing Cost	Total	
	iotai	