

ARROW PHARMA (PRIVATE) LIMITED
BALANCE SHEET AS AT MARCH 31, 2021

		Amount in LKR	Amount in LKR
		31-Mar-21	31-Mar-20
A ASSETS			
I Current assets			
(a) Financial assets			
(i) Cash and cash equivalents	1	1,193,792	1,277,792
Total current assets		1,193,792	1,277,792
TOTAL ASSETS		1,193,792	1,277,792
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	2	100,000	100,000
(b) Other equity	3	774,892	903,942
Total Equity		874,892	1,003,942
II Liabilities			
1 Current liabilities			
(a) Financial liabilities			
(i) Trade payables	4	35,550	86,400
(ii) Other financial liabilities	5	187,450	187,450
(b) Other current liabilities	6	95,900	-
Total current liabilities		318,900	273,850
TOTAL EQUITY AND LIABILITIES		1,193,792	1,277,792

ARROW PHARMA (PRIVATE) LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Note No.	Amount in LKR	Amount in LKR
		31-Mar-21	31-Mar-20
1 Revenue from operations		-	-
2 Other Income		-	-
3 Total Revenue (1+2)		<u>-</u>	<u>-</u>
4 Expenses			
(a) Other expenses	7	129,050	6,532,467
Total expenses		<u>129,050</u>	<u>6,532,467</u>
5 Profit / (Loss) before exceptional items and taxes (3-4)		<u>(129,050)</u>	<u>(6,532,467)</u>
6 Exceptional Item		-	-
7 Profit / (Loss) before taxes (5+6)		<u>(129,050)</u>	<u>(6,532,467)</u>
8 Tax Expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Total tax expenses		<u>-</u>	<u>-</u>
VII Profit / (Loss) for the year after tax		<u>(129,050)</u>	<u>(6,532,467)</u>

ARROW PHARMA (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED MARCH 31, 2021

(A) Equity share capital

Particulars	Amount in LKR
Balance as at March 31, 2020	100,000
Changes in equity share capital during the year	-
Balance as at March 31, 2021	100,000

(B) Other equity

Particulars	Share application money pending allotment	Reserves and surplus	Items of other comprehensive income	Total
		Retained earnings	Re -measurement of the defined benefit liabilities / (assets)	
Balance as at March 31, 2020	50,362,010	(49,458,068)	-	903,942
Profit/loss for the year	-	(129,050)	-	(129,050)
Balance as at March 31, 2021	50,362,010	(49,587,118)	-	774,892

ARROW PHARMA (PRIVATE) LIMITED
Notes forming part of financial statement

Note
No.

1	Cash and cash equivalents	Amount in LKR	
	Particulars	31-Mar-21	31-Mar-20
	Cash in hand	-	-
	Balances with banks:		
	In current accounts	1,193,792	1,277,792
	Total	1,193,792	1,277,792
2	Share capital	Amount in LKR	
	Particulars	31-Mar-21	31-Mar-20
	Issued, subscribed and fully paid-up		
	Equity share capital	100,000	100,000
	Total	100,000	100,000
3	Reserves and surplus	Amount in LKR	
	Particulars	31-Mar-21	31-Mar-20
	Share Application money Pending Allotment	50,362,010	50,362,010
		50,362,010	50,362,010
	Surplus in statement of profit and loss		
	Opening balance	(49,458,068)	(42,925,601)
	Add: Profit / (Loss) for the year	(129,050)	(6,532,467)
	Closing balance	(49,587,118)	(49,458,068)
	Total	774,892	903,942
4	Trade payables	Amount in LKR	
	Particulars	31-Mar-21	31-Mar-20
	Trade payable	35,550	86,400
	Total	35,550	86,400
5	Other Current financial Liabilities	Amount in LKR	
	Particulars	31-Mar-21	31-Mar-20
	Payable to group entities	187,450	187,450
	Total	187,450	187,450
6	Other current liabilities	Amount in LKR	
	Particulars	31-Mar-21	31-Mar-20
	Provision for expenses	95,900	-
	Total	95,900	-

ARROW PHARMA (PRIVATE) LIMITED
Notes forming part of financial statement

Note
No.

7 Other expenses

Amount in LKR

Particulars	31-Mar-21	31-Mar-20
Communication expenses	5,550	3,500
Professional fees	57,500	6,528,967
Payment to Auditors - For Statutory Audit	66,000	-
Total	129,050	6,532,467