

**ARROW PHARMA PTE LIMITED**  
**BALANCE SHEET AS AT MARCH 31, 2021**

		Amount in USD	
		31-Mar-21	31-Mar-20
<b>A ASSETS</b>			
<b>I Current assets</b>			
(a) Financial assets			
(i) Cash and cash equivalents	1	3,120	5,522
(b) Other current assets	2	13,156	-
<b>Total current assets</b>		<b>16,276</b>	<b>5,522</b>
<b>TOTAL ASSETS</b>		<b>16,276</b>	<b>5,522</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>I Equity</b>			
(a) Equity share capital	3	844,533	844,533
(b) Other equity	4	(1,904,501)	(1,909,932)
<b>Total Equity</b>		<b>(1,059,968)</b>	<b>(1,065,399)</b>
<b>II Liabilities</b>			
<b>1 Current liabilities</b>			
(a) Financial liabilities			
(i) Trade payables	5	1,129	63,120
(ii) Other financial liabilities	6	1,071,382	1,003,215
(c) Provisions	7	3,733	4,587
<b>Total current liabilities</b>		<b>1,076,244</b>	<b>1,070,921</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>16,276</b>	<b>5,522</b>

**ARROW PHARMA PTE LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2021**

Particulars	Note No.	Amount in USD	
		31-Mar-21	31-Mar-20
<b>1</b> Revenue from operations		-	-
<b>2</b> Other Income	8	-	8,746
<b>3 Total Revenue (1+2)</b>		-	8,746
<b>4 Expenses</b>			
(a) Finance costs	9	957	1,410
(b) Other expenses	10	24,633	13,151
<b>Total expenses</b>		<b>25,590</b>	<b>14,561</b>
<b>5 Profit / (Loss) before exceptional items and taxes (3-4)</b>		<b>(25,590)</b>	<b>(5,815)</b>
<b>6</b> Exceptional Item		-	-
<b>7 Profit / (Loss) before taxes (5+6)</b>		<b>(25,590)</b>	<b>(5,815)</b>
<b>8 Tax Expense:</b>			
(1) Current tax		-	-
(2) Deferred tax		-	-
Total tax expenses		-	-
<b>9 Profit / (Loss) for the year after tax</b>		<b>(25,590)</b>	<b>(5,815)</b>

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

(A) Equity share capital

Particulars	Amount in USD
Balance as at March 31, 2020	844,533
Changes in equity share capital during the year	-
<b>Balance as at March 31,2021</b>	<b>844,533</b>

(B) Other equity

Amount in USD

Particulars	Reserves and Surplus		Items of other comprehensive income	Total
	Share application money pending allotment	Retained earnings	Re -measurement of the defined benefit liabilities / (assets)	
Balance as at March 31, 2020	2,000	(1,911,932)	-	(1,909,932)
Add: Share application money pending allotment	31,021	-	-	31,021
Profit/loss for the year	-	(25,590)	-	(25,590)
<b>Total comprehensive income</b>	<b>33,021</b>	<b>(1,937,522)</b>	<b>-</b>	<b>(1,904,501)</b>
<b>Balance as at March 31,2021</b>	<b>33,021</b>	<b>(1,937,522)</b>	<b>-</b>	<b>(1,904,501)</b>

## ARROW PHARMA PTE LIMITED

## Notes forming part of financial statement

## Note

No.

1	Cash and cash equivalents	Amount in USD	
	Particulars	31-Mar-21	31-Mar-20
	Balances with banks:		
	In current accounts	3,120	5,522
	<b>Total</b>	<b>3,120</b>	<b>5,522</b>
2	Other current assets	Amount in USD	
	Particulars	31-Mar-21	31-Mar-20
	Advances to related parties	12,262	-
	Prepaid Expenses	894	-
	<b>Total</b>	<b>13,156</b>	<b>-</b>
3	Share capital	Amount in USD	
	Particulars	31-Mar-21	31-Mar-20
	Issued, subscribed and fully paid-up		
	Equity share capital	844,533	844,533
	<b>Total</b>	<b>844,533</b>	<b>844,533</b>
4	Reserves and surplus	Amount in USD	
	Particulars	31-Mar-21	31-Mar-20
	Share Application money Pending Allotment	33,021	2,000
		<b>33,021</b>	<b>2,000</b>
	<b>Surplus in statement of profit and loss</b>		
	Opening balance	(1,911,932)	(1,906,117)
	Add: Profit / (Loss) for the year	(25,590)	(5,815)
	<b>Closing balance</b>	<b>(1,937,522)</b>	<b>(1,911,932)</b>
	<b>Total</b>	<b>(1,904,501)</b>	<b>(1,909,932)</b>
5	Trade payables	Amount in USD	
	Particulars	31-Mar-21	31-Mar-20
	Trade payable	1,129	63,120
	<b>Total</b>	<b>1,129</b>	<b>63,120</b>
6	Other Current financial Liabilities	Amount in USD	
	Particulars	31-Mar-21	31-Mar-20
	Payable to group entities	1,071,382	1,003,215
	<b>Total</b>	<b>1,071,382</b>	<b>1,003,215</b>
7	Provisions	Amount in USD	
	Particulars	31-Mar-21	31-Mar-20
	Provision for expenses	3,733	4,587
	<b>Total</b>	<b>3,733</b>	<b>4,587</b>

## ARROW PHARMA PTE LIMITED

## Notes forming part of financial statement

## Note

## No.

**8 Other Income** Amount in USD

Particulars	31-Mar-21	31-Mar-20
Other Income	-	-
Exchange fluctuation gain	-	8,746
<b>Total</b>	<b>-</b>	<b>8,746</b>

**9 Finance cost** Amount in USD

Particulars	31-Mar-21	31-Mar-20
Bank charges	957	1,410
<b>Total</b>	<b>957</b>	<b>1,410</b>

**10 Other expenses** Amount in USD

Particulars	31-Mar-21	31-Mar-20
Printing & stationery	437	-
Membership fees and subscription	316	614
Net loss on foreign currency transactions	13,746	-
Legal expenses	5,000	3,105
Professional fees	2,769	6,183
Payment to Auditors - For Statutory Audit	2,365	3,247
Miscellaneous Expense	0.31	1
<b>Total</b>	<b>24,633</b>	<b>13,151</b>