

ARROW PHARMA PTE LIMITED
BALANCE SHEET AS AT MARCH 31, 2022

		Amount in USD	
		31-Mar-22	31-Mar-21
A ASSETS			
I Current assets			
(a) Financial assets			
(i) Cash and cash equivalents	1	8,066	3,120
(b) Other current assets	2	9,332	13,156
Total current assets		17,398	16,276
TOTAL ASSETS		17,398	16,276
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	3	1,961,985	844,533
(b) Other equity	4	(1,950,680)	(1,904,501)
Total Equity		11,305	(1,059,968)
II Liabilities			
1 Current liabilities			
(a) Financial liabilities			
(i) Trade payables	5	6,068	1,129
(ii) Other financial liabilities	6	25	1,071,382
(b) Provisions	7	-	3,733
Total current liabilities		6,093	1,076,244
TOTAL EQUITY AND LIABILITIES		17,398	16,276

ARROW PHARMA PTE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022

Particulars	Note No.	Amount in USD	
		31-Mar-22	31-Mar-21
1 Revenue from operations		-	-
2 Other Income	8	5,386	-
3 Total Revenue (1+2)		5,386	-
4 Expenses			
(a) Finance costs	9	790	957
(b) Other expenses	10	17,754	24,633
Total expenses		18,544	25,590
5 Profit / (Loss) before exceptional items and taxes (3-4)		(13,158)	(25,590)
6 Exceptional Item		-	-
7 Profit / (Loss) before taxes (5+6)		(13,158)	(25,590)
8 Tax Expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Total tax expenses		-	-
9 Profit / (Loss) for the year after tax		(13,158)	(25,590)

ARROW PHARMA PTE LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED MARCH 31, 2022

(A) Equity share capital

Particulars	Amount in USD
Balance as at March 31, 2021	844,533
Changes in equity share capital during the year	1,117,452
Balance as at March 31,2022	1,961,985

(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, 2021	33,021	(1,937,522)	-	(1,904,501)
Profit/loss for the year	-	(13,158)	-	(13,158)
Total comprehensive income	33,021	(1,950,680)	-	(1,917,659)
Shares allotted during the year	33,021	-	-	33,021
Balance as at March 31,2022	-	(1,950,680)	-	(1,950,680)

ARROW PHARMA PTE LIMITED

Notes forming part of financial statement

Note

No.

1 Cash and cash equivalents		Amount in USD	
Particulars	31-Mar-22	31-Mar-21	
Balances with banks:			
In current accounts	8,066	3,120	
Total	8,066	3,120	

2 Other current assets		Amount in USD	
Particulars	31-Mar-22	31-Mar-21	
Advances to related parties	-	12,262	
Trade receivables	497	-	
Prepaid Expenses	869	894	
Others	7,966	-	
Total	9,332	13,156	

3 Share capital		Amount in USD	
Particulars	31-Mar-22	31-Mar-21	
Issued, subscribed and fully paid-up			
Equity share capital	1,961,985	844,533	
Total	1,961,985	844,533	

4 Reserves and surplus		Amount in USD	
Particulars	31-Mar-22	31-Mar-21	
Share Application money Pending Allotment	-	33,021	
	-	33,021	
Surplus in statement of profit and loss			
Opening balance	(1,937,522)	(1,911,932)	
Add: Profit / (Loss) for the year	(13,158)	(25,590)	
Closing balance	(1,950,680)	(1,937,522)	
Total	(1,950,680)	(1,904,501)	

5 Trade payables		Amount in USD	
Particulars	31-Mar-22	31-Mar-21	
Trade payable	6,068	1,129	
Total	6,068	1,129	

6 Other Current financial Liabilities		Amount in USD	
Particulars	31-Mar-22	31-Mar-21	
Payable to group entities	25	1,071,382	
Total	25	1,071,382	

7 Provisions		Amount in USD	
Particulars	31-Mar-22	31-Mar-21	
Provision for expenses	-	3,733	
Total	-	3,733	

ARROW PHARMA PTE LIMITED

Notes forming part of financial statement

Note

No.

8 Other Income **Amount in USD**

Particulars	31-Mar-22	31-Mar-21
Other Income	507	-
Exchange fluctuation gain	4,879	-
Total	5,386	-

9 Finance cost **Amount in USD**

Particulars	31-Mar-22	31-Mar-21
Bank charges	790	957
Total	790	957

10 Other expenses **Amount in USD**

Particulars	31-Mar-22	31-Mar-21
Printing & stationery	252	437
Rates & taxes	1,650	-
Membership fees and subscription	321	316
Net loss on foreign currency transactions	-	13,746
Legal expenses	-	5,000
Professional fees	4,160	2,769
Payment to Auditors - For Statutory Audit	3,141	2,365
Miscellaneous Expense	8,230.12	0.31
Total	17,754	24,633