

Pharmacy Alliance Group Holdings 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	27,206,577
b) Reserves and Surplus	2	(27,206,600)
		(23)
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	30
d) Short Term Provisions	9	-
		7
Total		7
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	2
c. Deferred Tax Assets (Net)	12	-
d. Long Term Loans and Advances	13	-
e. Other Non Current Assets	14	-
		2
2 . CURRENT ASSETS		
a Current investments	15	-
b Inventories	16	-
c Trade receivables	17	-
d Cash and cash equivalents	18	5
e Short-term loans and advances	19	-
f Other current assets	20	-
		5
Total		7

Pharmacy Alliance Group Holdings Pty Ltd
STATEMENT OF PROFIT & LOSS
FOR THE PERIOD ENDED Mar 31, 2016

	<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)		-

Pharmacy Alliance Group Holdings 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

27,206,577

a) Preference

-

Total

27,206,577

Pharmacy Alliance Group Holdings Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

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SCHEDULE 2

RESERVES AND SURPLUS

1. General Reserve	
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	4,589,215
Add: Premium on Shares issued during the year	-
Less : Utilisation during the Year	-
Closing Balance	<u>4,589,215</u>
4. Profit & Loss Account	
Opening Balance	(31,795,815)
Add: Profit for the Year	-
Less:	
Proposed Dividend Equity Share Holders	
Proposed Dividend Preference Share Holders	
Tax on dividend	
Transferred to :	
General Reserve	
Capital Redemption reserve	
Debenture Redemption reserve	
Other reserves (Details)	
Closing Balance	<u>(31,795,815)</u>
5. Other Reserves (Please Specify and Link it from TB)	
6. Exchange reserve (on consolidation)	-
Total	<u><u>(27,206,600)</u></u>

Pharmacy Alliance Group Holdings Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

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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

-
-
-
-
-
-

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

-
-
-
-
-
-

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

-
-

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)

-
-
-
-
-
-
-
-
-
-

Total

-
-

Short Term Borrowings 6

Secured

- a) Loans repayable on demand from Banks
- b) Loans repayable on demand from Financial Institutions
- c) Loans and advances from related parties
- 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

-
-
-
-
-

Total

-
-

Pharmacy Alliance Group Holdings Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

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Trade Payables 7

Acceptances	-
Other than Acceptances	-
	<u>-</u>

Other Current Liabilities 8

(a) Current maturities of long-term debt	-
(b) Current maturities of finance lease obligations	-
(c) Interest accrued but not due on borrowings	-
(d) Interest accrued and due on borrowings	-
(e) Income received in advance (Unearned revenue)	-
(f) Unclaimed dividends	-
(g) Other payables	-
(i) Statutory remittances	-
(ii) Payables on purchase of fixed assets	-
(iii) Contractually reimbursable expenses	-
(iv) Interest accrued on trade payables	-
(v) Interest accrued on others	-
(vi) Trade / security deposits received	-
(vii) Advances from customers	-
(viii) Others (specify nature)	-
	<u>30</u>
	<u>30</u>

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)	-
	<u>-</u>
	<u>-</u>

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	-
	<u>-</u>
(b) Security deposits	-
Secured, considered good	-
Unsecured, considered good	-
Doubtful	-
Less: Provision for doubtful deposits	-
	<u>-</u>
(c) Loans and advances to related parties	-
Secured, considered good	-
Unsecured, considered good	-
Doubtful	-
Less: Provision for doubtful loans and advances	-
	<u>-</u>
(d) Loans and advances to employees	-
Secured, considered good	-
Unsecured, considered good	-
Doubtful	-
Less: Provision for doubtful loans and advances	-
	<u>-</u>
(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	-
	<u>-</u>
	<u>-</u>
Total	<u>-</u>

Pharmacy Alliance Group Holdings Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

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AUD

Other Non Current Assets 14

(a) Long-term trade receivables	
Secured, considered good	
Unsecured, considered good	
Doubtful	-
Less: Provision for doubtful trade receivables	-
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(b) Unamortised expenses	
(i) Ancillary borrowing costs	
(ii) Share issue expenses (where applicable)	
(iii) Discount on shares (where applicable)	
(c) Accruals	
(i) Interest accrued on deposits	
(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)	
	<hr/>
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	-

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	-
(e) Stores and spares	-
Goods-in-transit	-
(f) Loose tools	-
Goods-in-transit	-
(g) Others (Specify nature)	-
Goods-in-transit	-
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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	-
	<hr/>
Other Trade receivables	
Secured, considered good	
Unsecured, considered good	-
Doubtful	-
Less: Provision for doubtful trade receivables	-
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	<hr/>
	-

Total

Cash and Bank Balances 18

Cash and Cash Equivalents

(a) Cash on hand	5
(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 commitments	-
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Total

5

Pharmacy Alliance Group Holdings Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

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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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(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/>
	<hr/>
Total	<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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