

Pharmacy Alliance Investments 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	-
b) Reserves and Surplus	2	-
		-
		-
2. Share application money pending allotment		13,998,657
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	-
d) Short Term Provisions	9	-
Total		13,998,657
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	13,998,657
c. Deferred Tax Assets (Net)	12	-
d. Long Term Loans and Advances	13	-
e. Other Non Current Assets	14	-
		-
		13,998,657
2 . CURRENT ASSETS		
a Current investments	15	-
b Inventories	16	-
c Trade receivables	17	-
d Cash and cash equivalents	18	-
e Short-term loans and advances	19	-
f Other current assets	20	-
		-
		-
Total		13,998,657

**Pharmacy Alliance Investments 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 Investments Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

Mar-16
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SCHEDULE 2
RESERVES AND SURPLUS

1. General Reserve

Opening Balance	-
Add: Transfer from Profit and loss account	-
Closing Balance	<u>-</u>

2. Capital Reserve

Opening Balance	-
Add: Transfer from Profit and loss account	-
Closing Balance	<u>-</u>

3. Securities Premium Account

Opening Balance	-
Add: Premium on Shares issued during the year	-
Less : Utilisation during the Year	-
Closing Balance	<u>-</u>

4. Profit & Loss Account

Opening Balance	-
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>-</u>

5. Other Reserves (Please Specify and Link it from TB)

6. Exchange reserve (on consolidation)

Total

-

Pharmacy Alliance Investments 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	-
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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	-
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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)	-
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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)	-
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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	-
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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	-
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Total

Pharmacy Alliance Investments Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

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Trade Payables 7

Acceptances	-
Other than Acceptances	-
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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)	-
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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)	-
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Pharmacy Alliance Investments Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

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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	
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	-
(b) Security deposits	
Secured, considered good	
Unsecured, considered good	-
Doubtful	
Less: Provision for doubtful deposits	
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	-
(c) 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	
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	-
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	-
Total	<hr/>
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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)	
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Pharmacy Alliance Investments Pty Ltd

Schedules forming part of the Consolidated Balance Sheet

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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	-
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	-
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Other Trade receivables	
Secured, considered good	
Unsecured, considered good	-
Doubtful	-
Less: Provision for doubtful trade receivables	-
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	-
	<hr/>
Total	<hr/>
	-
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Cash and Bank Balances 18

Cash and Cash Equivalents

(a) Cash on hand	-
(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	<hr/>
	-
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Pharmacy Alliance Investments 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/>
	-
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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