

**ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA**  
**BALANCE SHEET**

Particulars	Note No.	As at 31st Mar 2020 (Amt in BRL)	As at 31st Mar 2019 (Amt in BRL)
<b>ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Financial Assets			
(i) Investments	1	11,526,674	11,526,674
(b) Deferred tax assets (net)	2	435,232	-
<b>Non-current assets</b>		<b>11,961,906</b>	<b>11,526,674</b>
<b>2 Current assets</b>			
(a) Financial Assets			
(i) Cash and cash equivalents	3	21,100	18,776
(c) Other current assets	4	4,541	4,541
<b>Current assets</b>		<b>25,640</b>	<b>23,317</b>
<b>TOTAL ASSETS</b>		<b>11,987,546</b>	<b>11,549,991</b>
<b>EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity share capital	5	982,861	982,861
(b) Other Equity			
Retained Earnings	6	(12,022,603)	(5,567,881)
		<b>(11,039,742)</b>	<b>(4,585,020)</b>
<b>3 Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	7	23,017,985	15,600,474
		<b>23,017,985</b>	<b>15,600,474</b>
<b>4 Current liabilities</b>			
(a) Financial Liabilities			
(i) Trade payables	8	9,171	9,156
(b) Other current liabilities	9	132	525,382
		<b>9,304</b>	<b>534,537</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>11,987,547</b>	<b>11,549,991</b>

For And On Behalf Of The Company

  
 Claudinei de Castro Vieira

Director

11-May-20

**ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA**  
**PROFIT AND LOSS**

Particulars	Note No	Year Ended	Year Ended
		31 March 2020	31 March 2019
		(Amt in BRL)	(Amt in BRL)
(I) Revenue From Operations		-	-
(II) Other Income		-	-
(III) <b>Total Income (I+ II)</b>		-	-
(IV) EXPENSES			
Finance costs	10	1,170,575	1,013,008
Other expenses	11	5,719,379	2,178,003
<b>Total expenses (IV)</b>		<b>6,889,954</b>	<b>3,191,011</b>
(V) Profit before tax (I- IV)		<b>(6,889,954)</b>	<b>(3,191,011)</b>
(VI) Tax expense:	12		
(1) Current tax		(435,232)	-
(2) Deferred tax		(435,232)	-
<b>Total Tax (VI)</b>		<b>(435,232)</b>	<b>-</b>
(IX) Profit (Loss) for the period (V-VI)		<b>(6,454,722)</b>	<b>(3,191,011)</b>

For And On Behalf Of The Company

  
 Claudinei de Castro Vieira

Director

11-May-20

**ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA**  
**NOTES TO ACCOUNTS**

<b>Note no</b>	<b>Particulars</b>	<b>As at 31st Mar 2020 (Amt in BRL)</b>	<b>As at 31st Mar 2019 (Amt in BRL)</b>
<b>Note 1</b>	<b>Non-current Investments</b>		
	Investments in equity instruments - Subsidiaries	11,526,674	11,526,674
		<b>11,526,674</b>	<b>11,526,674</b>
<b>Note 2</b>	<b>Deferred tax assets (net)</b>		
	Others	435,232	-
		<b>435,232</b>	<b>-</b>
<b>Note 3</b>	<b>Cash and cash equivalents</b>		
	Balances with banks		
	- In current accounts	21,100	18,776
		<b>21,100</b>	<b>18,776</b>
<b>Note 4</b>	<b>Other current assets</b>		
	Advance to supplier	456	456
	Others	4,084	4,084
		<b>4,541</b>	<b>4,541</b>
<b>Note 5</b>	<b>Share capital</b>		
	Equity share capital	1,000,000	1,000,000
		<b>1,000,000</b>	<b>1,000,000</b>
	Capital to Be subscribed	(17,140)	(17,140)
		<b>(17,140)</b>	<b>(17,140)</b>
		<b>982,861</b>	<b>982,861</b>
<b>Note 6</b>	<b>Retained Earnings</b>		
	Opening	(5,567,881)	(2,376,870)
	During the year	(6,454,722)	(3,191,011)
	Closing	<b>(12,022,603)</b>	<b>(5,567,881)</b>
<b>Note 7</b>	<b>Long Term Borrowings</b>		
	From related parties	23,017,985	15,600,474
		<b>23,017,985</b>	<b>15,600,474</b>
<b>Note 8</b>	<b>Current - Financial liabilities</b>		
	Trade payable	9,171	9,156
		<b>9,171</b>	<b>9,156</b>
<b>Note 9</b>	<b>Other Current Liabilities</b>		
	Other payables		
	(i) Statutory remittances	132	93
	(ii) Others	-	525,289
		<b>132</b>	<b>525,382</b>

