

ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA
BALANCE SHEET

Particulars	Note No.	As at 31st Mar 2019 (Amt in BRL)	As at 31st Mar 2018 (Amt in BRL)
ASSETS			
1 Non-current assets			
(i) Investments	1	1,15,26,674	1,15,26,674
Non-current assets		1,15,26,674	1,15,26,674
2 Current assets			
(a) Financial Assets			
(i) Cash and cash equivalents	2	18,776	466
(b) Other current assets	3	4,541	4,757
Current assets		23,317	5,223
TOTAL ASSETS		1,15,49,991	1,15,31,897
EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	4	9,82,861	9,82,861
(b) Retained Earnings	5	(55,67,880)	(23,76,869)
		(45,85,020)	(13,94,009)
3 Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	6	1,56,00,474	1,19,36,660
		1,56,00,474	1,19,36,660
4 Current liabilities			
(a) Financial Liabilities			
(i) Trade payables	7	9,155	14,072
(b) Other current liabilities	8	5,25,382	9,75,174
		5,34,537	9,89,246
TOTAL EQUITY AND LIABILITIES		1,15,49,991	1,15,31,897

FOR AND ON BEHALF OF THE COMPANY




Claudinei de Castro Vieira

Director

13-May-19

ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA
PROFIT AND LOSS

Particulars	Note No	Period for ended	Period for ended
		Mar'19	Mar'18
		(Amt in BRL)	(Amt in BRL)
(I) Revenue From Operations		-	-
(II) Other Income	10	-	9,403
(III) Total Income (I+ II)		-	9,403
(IV) EXPENSES			
Finance costs	11	10,13,008	8,74,652
Other expenses	12	21,78,003	6,38,015
Total expenses (IV)		31,91,011	15,12,667
V) Profit before tax (I- IV)		(31,91,011)	(15,03,264)
(VI) Tax expense:		-	-
(VII) Profit (Loss) for the period (VII-VIII)		(31,91,011)	(15,03,264)
FOR AND ON BEHALF OF THE COMPANY			
			
Claudinei de Castro Vieira			
Director			
13-May-19			

ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA
NOTES TO ACCOUNTS

Note no	Particulars	As at 31st Mar 2019 (Amt in BRL)	As at 31st Mar 2018 (Amt in BRL)
Note 1	Non-current Investments		
	Investments in equity instruments - Subsidiaries	1,15,26,674	1,15,26,674
		1,15,26,674	1,15,26,674
Note 2	Cash and cash equivalents		
	Balances with banks		
	- In current accounts	18,776	466
		18,776	466
Note 3	Other current assets		
	Advance to supplier	456	672
	Balances with government authorities	-	-
	Others	4,084	4,084
		4,541	4,757
Note 4	Share capital		
	Equity share capital	10,00,000	10,00,000
		10,00,000	10,00,000
	Capital to Be subscribed	(17,140)	(17,140)
		(17,140)	(17,140)
		9,82,861	9,82,861
Note 5	Retained Earnings		
	Opening balance	(23,76,869)	(8,73,606)
	Profit/(Loss) during the year	(31,91,011)	(15,03,264)
	Closing balance	(55,67,880)	(23,76,869)
Note 6	Non-current liabilities - Financial Liabilities - Long term borrowings		
	From related parties		
	From related parties	1,56,00,474	1,19,36,660
		1,56,00,474	1,19,36,660
Note 7	Current - Financial liabilities		
	Trade payable-Domestic-Supplies	9,155	14,072
		9,155	14,072
Note 8	Other Current Liabilities		
	Other payables		
	(i) Statutory remittances	93	1,130
	(ii) Others	5,25,289	9,74,044
		5,25,382	9,75,174



ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA
NOTES TO ACCOUNTS

Note no	Particulars	Period for ended Mar'19 (Amt in BRL)	Period for ended Mar'18 (Amt in BRL)
Note 10	Other Income		
	Miscellaneous Income	-	9,403
		<u>-</u>	<u>9,403</u>
Note 11	Finance costs		
	Interest expense	9,31,132	7,25,321
	Other borrowing costs	81,876	1,49,330
		<u>10,13,008</u>	<u>8,74,652</u>
Note 12	Other expenses		
	Accounting Fees	52,522	77,448
	FX Variation	21,21,235	5,45,564
	Penalties/Interests	2,615	130
	Others	1,273	14,621
	Taxes	359	253
		<u>21,78,003</u>	<u>6,38,015</u>

