

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)
ASSETS			
1 Non-current assets			
(a) Financial Assets			
(i) Investments	1	11,526,674	11,526,674
(b) Deferred tax assets (net)	2	435,232	-
Non-current assets		11,961,906	11,526,674
2 Current assets			
(a) Financial Assets			
(i) Cash and cash equivalents	3	21,100	18,776
(c) Other current assets	4	4,541	4,541
Current assets		25,640	23,317
TOTAL ASSETS		11,987,546	11,549,991
EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	5	982,861	982,861
(b) Other Equity			
Retained Earnings	6	(12,022,603)	(5,567,881)
		(11,039,742)	(4,585,020)
3 Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	7	23,017,985	15,600,474
		23,017,985	15,600,474
4 Current liabilities			
(a) Financial Liabilities			
(i) Trade payables	8	9,171	9,156
(b) Other current liabilities	9	132	525,382
		9,304	534,537
TOTAL EQUITY AND LIABILITIES		11,987,547	11,549,991

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) Total Income (I+ II)		-	-
(IV) EXPENSES			
Finance costs	10	1,170,575	1,013,008
Other expenses	11	5,719,379	2,178,003
Total expenses (IV)		6,889,954	3,191,011
(V) Profit before tax (I- IV)		(6,889,954)	(3,191,011)
(VI) Tax expense:	12		
(1) Current tax		(435,232)	-
(2) Deferred tax		(435,232)	-
Total Tax (VI)		(435,232)	-
(IX) Profit (Loss) for the period (V-VI)		(6,454,722)	(3,191,011)

For And On Behalf Of The Company


 Claudinei de Castro Vieira

Director

11-May-20

ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA
NOTES TO ACCOUNTS

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

ALIVIRA SAUDE ANIMAL BRASIL PARTICIPACOES LTDA
NOTES TO ACCOUNTS

Note no	Particulars	Year Ended 31 March 2020 (Amt in BRL)	Year Ended 31 March 2019 (Amt in BRL)
Note 10	Finance costs		
	Interest expense	1,150,417	931,132
	Other borrowing costs	20,158	81,876
		1,170,575	1,013,008
Note 11	Other expenses		
	Accounting Fees	-	52,522
	FX Variation	5,682,235	2,121,235
	Penalties/Interests	8	2,615
	Bank Charges	-	-
	Others	34,162	1,273
	Taxes	2,974	359
		5,719,379	2,178,003
Note 12	Tax expense		
	Current tax	-	-
	Deferred tax	(435,232)	-
		(435,232)	-