

优尼凯摩医药（上海）有限公司

审计报告及财务报表

自 2019 年 6 月 27 日至  
2020 年 3 月 31 日止期间



# 优尼凯摩医药（上海）有限公司

## 审计报告及财务报表

（2019 年 6 月 27 日至 2020 年 3 月 31 日止）

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## 审计报告

信会师报字[2020]第 40513 号

优尼凯摩医药（上海）有限公司：

### 一、 审计意见

我们审计了优尼凯摩医药（上海）有限公司（以下简称“优尼凯摩”）财务报表，包括 2020 年 3 月 31 日的资产负债表，自 2019 年 6 月 27 日至 2020 年 3 月 31 日止期间的利润表、现金流量表、所有者权益变动表以及相关财务报表附注。

我们认为，后附的财务报表在所有重大方面按照小企业会计准则的规定编制，公允反映了优尼凯摩 2020 年 3 月 31 日的财务状况以及自 2019 年 6 月 27 日至 2020 年 3 月 31 日止期间的经营成果和现金流量。

### 二、 形成审计意见的基础

我们按照中国注册会计师审计准则的规定执行了审计工作。审计报告的“注册会计师对财务报表审计的责任”部分进一步阐述了我们在这些准则下的责任。按照中国注册会计师职业道德守则，我们独立于优尼凯摩，并履行了职业道德方面的其他责任。我们相信，我们获取的审计证据是充分、适当的，为发表审计意见提供了基础。

### 三、 管理层和治理层对财务报表的责任

优尼凯摩管理层（以下简称“管理层”）负责按照小企业会计准则的规定编制财务报表，使其实现公允反映，并设计、执行和维护必要的内部控制，以使财务报表不存在由于舞弊或错误导致的重大错报。

在编制财务报表时，管理层负责评估优尼凯摩的持续经营能力，披露与持续经营相关的事项（如适用），并运用持续经营假设，除非计划进行清算、终止运营或别无其他现实的选择。

治理层负责监督优尼凯摩的财务报告过程。

### 四、 注册会计师对财务报表审计的责任

我们的目标是对财务报表整体是否不存在由于舞弊或错误导致的重大错报获取合理保证，并出具包含审计意见的审计报告。合理保证是高水平的保证，但并不能保证按照审计准则执行的审计在某一重大错报存在时总能发现。错报可能由于舞弊或错误导致，如果合理预期错报单独或汇总起来可能影响财务报表使用者依据财务报表作出的经济决策，则通常认为错报是重大的。

在按照审计准则执行审计工作的过程中，我们运用职业判断，并保持职业怀疑。同时，我们也执行以下工作：

（1）识别和评估由于舞弊或错误导致的财务报表重大错报风险，设计和实施审计程序以应对这些风险，并获取充分、适当的审计证据，作为发表审计意见的基础。由于舞弊可能涉及串通、伪造、故意遗漏、虚假陈述或凌驾于内部控制之上，未能发现由于舞弊导致的重大错报的风险高于未能发现由于错误导致的重大错报的风险。

（2）了解与审计相关的内部控制，以设计恰当的审计程序，但目的并非对内部控制的有效性发表意见。



(3) 评价管理层选用会计政策的恰当性和作出会计估计及相关披露的合理性。

(4) 对管理层使用持续经营假设的恰当性得出结论。同时，根据获取的审计证据，就可能导致对优尼凯摩持续经营能力产生重大疑虑的事项或情况是否存在重大不确定性得出结论。如果我们得出结论认为存在重大不确定性，审计准则要求我们在审计报告中提请报表使用者注意财务报表中的相关披露；如果披露不充分，我们应当发表非无保留意见。我们的结论基于截至审计报告日可获得的信息。然而，未来的事项或情况可能导致优尼凯摩不能持续经营。

(5) 评价财务报表的总体列报、结构和内容，并评价财务报表是否公允反映相关交易和事项。

我们与治理层就计划的审计范围、时间安排和重大审计发现等事项进行沟通，包括沟通我们在审计中识别出的值得关注的内部控制缺陷。



中国注册会计师：高飞



中国注册会计师：韦婷



中国·上海

2020 年 4 月 30 日

优尼凯摩医药（上海）有限公司  
资产负债表  
2020年3月31日  
(除特别注明外，金额单位均为人民币元)

资产	附注五	期末余额
流动资产：		
货币资金	(一)	556,723.30
以公允价值计量且其变动计入当期损益的金融资产		
衍生金融资产		
应收票据		
应收账款		
预付款项		
其他应收款	(二)	28,796.14
存货		
持有待售资产		
一年内到期的非流动资产		
其他流动资产		
流动资产合计		585,519.44
非流动资产：		
可供出售金融资产		
持有至到期投资		
长期应收款		
长期股权投资		
投资性房地产		
固定资产	(三)	4,390.80
在建工程		
生产性生物资产		
油气资产		
无形资产		
开发支出		
商誉		
长期待摊费用		
递延所得税资产		
其他非流动资产		
非流动资产合计		4,390.80
资产总计		589,910.24

后附财务报表附注为财务报表的组成部分。

企业法定代表人：

主管会计工作负责人：

会计机构负责人：

优尼凯摩医药（上海）有限公司  
资产负债表（续）  
2020年3月31日  
（除特别注明外，金额单位均为人民币元）

负债和所有者权益	附注五	期末余额
流动负债：		
短期借款		
以公允价值计量且其变动计入当期损益的金融负债		
衍生金融负债		
应付票据		
应付账款		
预收款项		
应付职工薪酬	（四）	
应交税费		
其他应付款	（五）	11,312.00
持有待售负债		
一年内到期的非流动负债		
其他流动负债		
流动负债合计		11,312.00
非流动负债：		
长期借款		
应付债券		
其中：优先股		
永续债		
长期应付款		
长期应付职工薪酬		
预计负债		
递延收益		
递延所得税负债		
其他非流动负债		
非流动负债合计		
负债合计		11,312.00
所有者权益：		
实收资本（或股本）	（六）	1,416,860.00
其他权益工具		
其中：优先股		
永续债		
资本公积		
其他综合收益		
专项储备		
盈余公积		
未分配利润	（七）	-838,261.76
所有者权益合计		578,598.24
负债和所有者权益总计		589,910.24

后附财务报表附注为财务报表的组成部分。

企业法定代表人：

主管会计工作负责人：

会计机构负责人：

优尼凯摩医药（上海）有限公司  
利润表  
自 2019 年 6 月 27 日至 2020 年 3 月 31 日止期间  
(除特别注明外，金额单位均为人民币元)

项目	附注五	本期金额
一、营业收入		
减：营业成本		
税金及附加	(八)	709.80
销售费用		
管理费用		833,857.40
研发费用		
财务费用	(九)	4,049.56
其中：利息费用		
利息收入		615.58
加：其他收益		
投资收益（损失以“-”号填列）		
其中：对联营企业和合营企业的投资收益		
公允价值变动收益（损失以“-”号填列）		
资产减值损失（损失以“-”号填列）		
资产处置收益（损失以“-”号填列）		
二、营业利润（亏损以“-”号填列）		-838,616.76
加：营业外收入	(十)	355.00
减：营业外支出		
三、利润总额（亏损总额以“-”号填列）		-838,261.76
减：所得税费用		
四、净利润（净亏损以“-”号填列）		-838,261.76
（一）持续经营净利润（净亏损以“-”号填列）		
（二）终止经营净利润（净亏损以“-”号填列）		
五、其他综合收益的税后净额		
（一）不能重分类进损益的其他综合收益		
1. 重新计量设定受益计划变动额		
2. 权益法下不能转损益的其他综合收益		
（二）将重分类进损益的其他综合收益		
1. 权益法下可转损益的其他综合收益		
2. 可供出售金融资产公允价值变动损益		
3. 持有至到期投资重分类为可供出售金融资产损益		
4. 现金流量套期损益的有效部分		
5. 外币财务报表折算差额		
6. 其他		
六、综合收益总额		-838,261.76

后附财务报表附注为财务报表的组成部分。

企业法定代表人：

主管会计工作负责人：

会计机构负责人：

优尼凯摩医药（上海）有限公司  
现金流量表  
自 2019 年 6 月 27 日至 2020 年 3 月 31 日止期间  
(除特别注明外，金额单位均为人民币元)

项目	附注五	本期金额
<b>一、经营活动产生的现金流量</b>		
销售商品、提供劳务收到的现金		
收到的税费返还		
收到其他与经营活动有关的现金		355.00
经营活动现金流入小计		355.00
购买商品、接受劳务支付的现金		
支付给职工以及为职工支付的现金		578,456.86
支付的各项税费		709.80
支付其他与经营活动有关的现金		271,576.50
经营活动现金流出小计		850,743.16
经营活动产生的现金流量净额	(十一)	-850,388.16
<b>二、投资活动产生的现金流量</b>		
收回投资收到的现金		
取得投资收益收到的现金		
处置固定资产、无形资产和其他长期资产收回的现金净额		
处置子公司及其他营业单位收到的现金净额		
收到其他与投资活动有关的现金		
投资活动现金流入小计		
购建固定资产、无形资产和其他长期资产支付的现金		5,099.00
投资支付的现金		
取得子公司及其他营业单位支付的现金净额		
支付其他与投资活动有关的现金		
投资活动现金流出小计		5,099.00
投资活动产生的现金流量净额		-5,099.00
<b>三、筹资活动产生的现金流量</b>		
吸收投资收到的现金		1,416,860.00
取得借款收到的现金		
发行债券收到的现金		
收到其他与筹资活动有关的现金		
筹资活动现金流入小计		1,416,860.00
偿还债务支付的现金		
分配股利、利润或偿付利息支付的现金		
支付其他与筹资活动有关的现金		
筹资活动现金流出小计		
筹资活动产生的现金流量净额		1,416,860.00
<b>四、汇率变动对现金及现金等价物的影响</b>		-4,649.54
<b>五、现金及现金等价物净增加额</b>	(十一)	556,723.30
加：期初现金及现金等价物余额		
<b>六、期末现金及现金等价物余额</b>	(十二)	556,723.30

后附财务报表附注为财务报表的组成部分

企业法定代表人：

主管会计工作负责人：

会计机构负责人：



优尼凯摩医药(上海)有限公司

所有者权益变动表

自 2019 年 6 月 27 日至 2020 年 3 月 31 日止期间  
(除特别注明外, 金额单位均为人民币元)

项目	本期金额									
	实收资本（或股本）	其他权益工具			资本公积	其他综合收益	专项储备	盈余公积	未分配利润	所有者权益合计
		优先股	永续债	其他						
一、上年年末余额										
加：会计政策变更										
前期差错更正										
其他										
二、本年年初余额										
三、本期增减变动金额（减少以“-”号填列）	1,416,860.00								-838,261.76	578,598.24
（一）综合收益总额									-838,261.76	-838,261.76
（二）所有者投入和减少资本	1,416,860.00									1,416,860.00
1. 所有者投入的普通股	1,416,860.00									1,416,860.00
2. 其他权益工具持有者投入资本										
3. 股份支付计入所有者权益的金额										
4. 其他										
（三）利润分配										
1. 提取盈余公积										
2. 对所有者（或股东）的分配										
3. 其他										
（四）所有者权益内部结转										
1. 资本公积转增资本（或股本）										
2. 盈余公积转增资本（或股本）										
3. 盈余公积弥补亏损										
4. 设定受益计划变动额结转留存收益										
5. 其他										
（五）专项储备										
1. 本期提取										
2. 本期使用										
（六）其他										
四、本期末余额	1,416,860.00								-838,261.76	578,598.24

后附财务报表附注为财务报表的组成部分。  
企业法定代表人:

主管会计工作负责人:

会计机构负责人:

**优尼凯摩医药（上海）有限公司**  
**自 2019 年 6 月 27 日至 2020 年 3 月 31 日止期间**  
(除特殊注明外，金额单位均为人民币元)

**一、 公司基本情况**

优尼凯摩医药（上海）有限公司（以下简称“公司”或“本公司”）系于 2019 年 6 月 27 日经上海市省（市）人民政府批准，由印度 UNICHEM LABORATORIES LTD 公司独资的有限责任公司。注册资本 250 万美元，公司的企业法人营业执照注册号：91310000MA1FWFJC79。所属行业为批发和零售业。

本公司主要经营活动为：药品批发，药品信息咨询，化学产品以及相关产品（除危险化学品、监控化学品、烟花爆竹、民用爆炸物品、易制毒化学品）、一类医疗器械、化妆品、日用品的销售，商业信息咨询，企业管理咨询，从事货物及技术的进出口业务。【依法须经批准的项目，经相关部门批准后方可开展经营活动】。

本公司的母公司为 UNICHEM LABORATORIES LTD，本公司的实际控制人为 UNICHEM LABORATORIES LTD。

本财务报表业经公司董事会于 2020 年 4 月 30 日批准报出。

**二、 财务报表的编制基础**

**(一) 编制基础**

公司以持续经营为基础，根据实际发生的交易和事项，按照财政部颁布的小企业会计准则和各项具体会计准则、企业会计准则应用指南、企业会计准则解释及其他相关规定（以下合称“小企业会计准则”）编制财务报表。

**(二) 持续经营**

公司自本报告期末起 12 个月具备持续经营能力，无影响持续经营能力的重大事项。

**三、 重要会计政策及会计估计**

**(一) 遵循小企业会计准则的声明**

公司所编制的财务报表符合小企业会计准则的要求，真实、完整地反映了报告期公司的财务状况、经营成果、现金流量等有关信息。

**(二) 会计期间**

自公历 4 月 1 日至 3 月 31 日止为一个会计年度。

(三) 营业周期

本公司本年营业周期为 2019 年 6 月 27 日至 2020 年 3 月 31 日。

(四) 记账本位币

本公司采用人民币为记账本位币。

(五) 现金及现金等价物的确定标准

在编制现金流量表时，将本公司库存现金以及可以随时用于支付的存款确认为现金。将同时具备期限短（从购买日起三个月内到期）、流动性强、易于转换为已知现金、价值变动风险很小四个条件的投资，确定为现金等价物。

(六) 外币业务

外币业务采用交易发生日的即期汇率作为折算汇率将外币金额折合成人民币记账。资产负债表日外币货币性项目余额按资产负债表日即期汇率折算，由此产生的汇兑差额，除属于与购建符合资本化条件的资产相关的外币专门借款产生的汇兑差额按照借款费用资本化的原则处理外，均计入当期损益。

(七) 固定资产

1、 固定资产确认条件

固定资产指为生产商品、提供劳务、出租或经营管理而持有，并且使用寿命超过一个会计年度的有形资产。固定资产在同时满足下列条件时予以确认：

- (1) 与该固定资产有关的经济利益很可能流入企业；
- (2) 该固定资产的成本能够可靠地计量。

2、 折旧方法

固定资产折旧采用年限平均法分类计提，根据固定资产类别、预计使用寿命和预计净残值率确定折旧率。如固定资产各组成部分的使用寿命不同或者以不同方式为企业提供经济利益，则选择不同折旧率或折旧方法，分别计提折旧。

各类固定资产折旧方法、折旧年限、残值率和年折旧率如下：

类别	折旧方法	折旧年限（年）	残值率（%）	年折旧率（%）
电子硬件	年限平均法	3	0	33.33

## (八) 职工薪酬

### 1、 短期薪酬的会计处理方法

本公司在职工为本公司提供服务的会计期间，将实际发生的短期薪酬确认为负债，并计入当期损益或相关资产成本。

本公司为职工缴纳的社会保险费和住房公积金，以及按规定提取的工会经费和职工教育经费，在职工为本公司提供服务的会计期间，根据规定的计提基础和计提比例计算确定相应的职工薪酬金额。

职工福利费为非货币性福利的，如能够可靠计量的，按照公允价值计量。

### 2、 离职后福利的会计处理方法

设定提存计划

本公司按当地政府的相关规定为职工缴纳基本养老保险和失业保险，在职工为本公司提供服务的会计期间，按以当地规定的缴纳基数和比例计算应缴纳金额，确认为负债，并计入当期损益或相关资产成本。

除基本养老保险外，本公司还依据国家企业年金制度的相关政策建立了企业年金缴费制度（补充养老保险）/企业年金计划。本公司按职工工资总额的一定比例向当地社会保险机构缴费/年金计划缴费，相应支出计入当期损益或相关资产成本。

### 3、 辞退福利的会计处理方法

本公司在不能单方面撤回因解除劳动关系计划或裁减建议所提供的辞退福利时，或确认与涉及支付辞退福利的重组相关的成本或费用时（两者孰早），确认辞退福利产生的职工薪酬负债，并计入当期损益。

## (九) 租赁

经营租赁会计处理

（1）公司租入资产所支付的租赁费，在不扣除免租期的整个租赁期内，按直线法进行分摊，计入当期费用。公司支付的与租赁交易相关的初始直接费用，计入当期费用。

资产出租方承担了应由公司承担的与租赁相关的费用时，公司将该部分费用从租金总额中扣除，按扣除后的租金费用在租赁期内分摊，计入当期费用。

（2）公司出租资产所收取的租赁费，在不扣除免租期的整个租赁期内，按直线法进行分摊，确认为租赁相关收入。公司支付的与租赁交易相关的初始直接费用，计入当期费用；如金额较大的，则予以资本化，在整个租赁期间内按照

与租赁相关收入确认相同的基础分期计入当期收益。

公司承担了应由承租方承担的与租赁相关的费用时，公司将该部分费用从租金收入总额中扣除，按扣除后的租金费用在租赁期内分配。

#### (十) 重要会计政策和会计估计的变更以及差错更正

##### 重要会计政策变更

执行《财政部关于修订印发 2019 年度一般企业财务报表格式的通知》

财政部于 2019 年 4 月 30 日发布了《关于修订印发 2019 年度一般企业财务报表格式的通知》（财会〔2019〕6 号），对一般企业财务报表格式进行了修订。

本公司执行上述规定的主要影响如下：

会计政策变更的内容和原因	受影响的报表项目名称和金额
资产负债表中“应收票据及应收账款”拆分为“应收票据”和“应收账款”列示；“应付票据及应付账款”拆分为“应付票据”和“应付账款”列示；比较数据相应调整。	“应收票据及应收账款”拆分为“应收票据”和“应收账款”。 “应付票据及应付账款”拆分为“应付票据”和“应付账款”。

#### 四、 税项

##### (一) 主要税种和税率

税种	计税依据	税率
城市维护建设税	按实际缴纳的增值税及消费税计缴	7%
企业所得税	详见四（二）税收优惠	20%

##### (二) 税收优惠

本公司被认定为小型微利企业，对小型微利企业年应纳税所得额不超过 100 万元的部分，减按 25% 计入应纳税所得额，按 20% 的税率缴纳企业所得税；对年应纳税所得额超过 100 万元但不超过 300 万元的部分，减按 50% 计入应纳税所得额，按 20% 的税率缴纳企业所得税。



## 五、 财务报表项目注释

### (一) 货币资金

项目	期末余额
现金	
银行存款	556,723.30
其他货币资金	
合计	556,723.30

### (二) 其他应收款

项目	期末余额
应收利息	
应收股利	
其他应收款	28,796.14
合计	28,796.14

#### 其他应收款

##### (1) 其他应收款分类披露：

类别	期末余额				账面价值
	账面余额		坏账准备		
	金额	比例 (%)	金额	计提比例 (%)	
单项金额重大并单独计提坏账准备的其他应收款					
按信用风险特征组合计提坏账准备的其他应收款	28,796.14	100.00			28,796.14
单项金额不重大但单独计提坏账准备的其他应收款					
合计	28,796.14	100.00			28,796.14

##### 组合中，按账龄分析法计提坏账准备的其他应收款：

账龄	期末余额		
	其他应收款	坏账准备	计提比例 (%)
1 年以内	28,796.14		
合计	28,796.14		

##### (2) 其他应收款按款项性质分类情况

款项性质	期末账面余额
房租	28,796.14
合计	28,796.14

### (三) 固定资产

#### 1、 固定资产及固定资产清理

项目	期末余额
固定资产	5,099.00
固定资产清理	
合计	5,099.00

## 2、 固定资产情况

项目	电子设备	合计
1. 账面原值		
(1) 上年年末余额		
(2) 本期增加金额	5,099.00	5,099.00
—购置	5,099.00	5,099.00
(3) 本期减少金额		
(4) 期末余额	5,099.00	5,099.00
2. 累计折旧		
(1) 上年年末余额		
(2) 本期增加金额	708.20	708.20
—计提	708.20	708.20
(3) 本期减少金额		
(4) 期末余额	708.20	708.20
3. 账面价值		
(1) 期末账面价值	4,390.80	4,390.80
(2) 上年年末账面价值		

## (四) 应付职工薪酬

### 1、 应付职工薪酬列示

项目	上年年末余额	本期增加	本期减少	期末余额
短期薪酬		546,870.72	546,870.72	
离职后福利-设定提存计划		31,586.14	31,586.14	
合计		578,456.86	578,456.86	

### 2、 短期薪酬列

项目	上年年末余额	本期增加	本期减少	期末余额
(1) 工资、奖金、津贴和补贴		505,724.60	505,724.60	
(2) 社会保险费		25,376.12	25,376.12	
其中: 医疗保险费		20,100.27	20,100.27	
工伤保险费		490.06	490.06	
生育保险费		1,914.31	1,914.31	
残疾人保障金		2,871.47	2,871.47	
(3) 住房公积金		15,770.00	15,770.00	
合计		546,870.72	546,870.72	

### 3、 设定提存计划列示

项目	上年年末余额	本期增加	本期减少	期末余额
基本养老保险		30,628.99	30,628.99	
失业保险费		957.16	957.16	
合计		31,586.14	31,586.14	

## (五) 其他应付款

项目	期末余额
应付股利	
应付利息	
其他应付款	11,312.00
合计	11,312.00

按款项性质列示其他应付款

项目	期末余额
预提费用-BDO 会计服务费	11,312.00
合计	11,312.00

(六) 实收资本

项目	上年年末余额	本期变动增（+）减（-）				期末余额
		所有者投入	公积金转增资本（或股本）	其他	小计	
UNICHEM LABORATORIES LTD		1,416,860.00				1,416,860.00

(七) 未分配利润

项目	本期金额
调整后年初未分配利润	
加：本期净利润	-838,261.76
期末未分配利润	-838,261.76

(八) 税金及附加

项目	本期金额
印花税	709.80
合计	709.80

(九) 财务费用

项目	本期金额
利息费用	
减：利息收入	615.58
汇兑损益	4,649.54
其他	15.60
合计	4,049.56

(十) 营业外收入

项目	本期金额
减免印花税	355.00
合计	355.00

(十一) 现金流量表补充资料

1、 现金流量表补充资料

补充资料	本期金额
1、将净利润调节为经营活动现金流量	
净利润	-838,261.76
加：固定资产折旧	708.20
财务费用（收益以“-”号填列）	4,649.54
经营性应收项目的减少（增加以“-”号填列）	-28,796.14
经营性应付项目的增加（减少以“-”号填列）	11,312.00
经营活动产生的现金流量净额	-850,388.16
2、现金及现金等价物净变动情况	
现金的期末余额	556,723.30
现金及现金等价物净增加额	556,723.30

2、 现金和现金等价物的构成

项目	期末余额
一、现金	556,723.30
其中：可随时用于支付的银行存款	556,723.30
二、期末现金及现金等价物余额	556,723.30

六、 关联方及关联交易

(一) 本公司的母公司情况

母公司名称	注册地	母公司对本公司的持股比例(%)	母公司对本公司的表决权比例(%)
UNICHEM LABORATORIES LTD	印度	100.00	100.00

本公司的实际控制人为 UNICHEM LABORATORIES LTD。

(二) 其他关联方情况

其他关联方名称	其他关联方与本公司的关系
Unichem Farmaceutica Do Brasil Ltda	同一母公司控制
Unichem Laboratories Limited	同一母公司控制
Unichem S. A. (Pty) Limited	同一母公司控制
Niche Generics Limited	同一母公司控制
Unichem Pharmaceuticals (USA) Inc.	同一母公司控制

七、 承诺及或有事项

或有事项

截至资产负债表日，本公司无需要披露的或有事项。

八、 资产负债表日后事项

截至财务报告批准报出日，本公司无需要披露的日后事项。

九、 其他重要事项

截至资产负债表日，本公司无需要披露的其他重要事项。

优尼凯摩医药（上海）有限公司

（加盖公章）

二〇二零年四月三十日



**Unichem China Pvt. Ltd**

**Auditors' Report and Financial Statements**

**From June 27, 2019 to March 31, 2020**

**Unichem China Pvt. Ltd**  
**Auditors' Report and Financial Statements**  
(From June 27, 2019 to March 31, 2020)

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## Auditors' Report

PCPAR (2020) No. 40513

Unichem China Pvt. Ltd,

### Opinion

We have audited the accompanying financial statements of Unichem China Pvt. Ltd (hereafter referred to as "the Company"), which comprise the statement of financial position as at March 31, 2020, the statement of comprehensive income, statement of cash flows and statement of changes in equity from June 27, 2019 to March 31, 2020, and notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 2020, and its financial performance and its cash flows from June 27, 2019 to March 31, 2020 in accordance with Accounting Standards for Small Business Enterprises.

### Basis for opinion

We conducted our audit in accordance with Chinese Certified Public Accountants Auditing Standards. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Professional Conduct and Ethics for Chinese Certified Public Accountants, and we have fulfilled our other ethical responsibilities. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Accounting Standards for Small Business Enterprises, and for devising and maintaining a system of internal accounting controls necessary to permit the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Accounting Standards for Small Business Enterprises will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Accounting Standards for Small Business Enterprises, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



立信会计师事务所(特殊普通合伙)  
BDO CHINA SHU LUN PAN CERTIFIED PUBLIC ACCOUNTANTS LLP

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO China Shu Lun Pan CPAs LLP

Certified Public Accountant of China

Gao Fei

Wei Ting

Shanghai, China

Date: April 30, 2020

*This auditors' report and the accompanying notes to the financial statements are English translation of the Chinese auditors' report. In case of doubt as to the presentation of these documents, the Chinese version shall prevail.*



Unichem China Pvt. Ltd  
Statement of Financial Position  
As at March 31, 2020  
(All the amounts are denominated in CNY unless otherwise stated.)

Assets	Notes	As at March 31, 2020
Current assets:		
Cash and cash equivalents	5.1	556,723.30
Financial assets measured at fair value through profit and loss		
Derivative financial assets		
Notes receivable		
Accounts receivable		
Advances to suppliers		
Other receivables	5.2	28,796.14
Inventories		
Assets held for sale		
Non-current assets maturing within one year		
Other current assets		
<b>Total current assets</b>		<b>585,519.44</b>
Non-current assets:		
Available-for-sale financial assets		
Held-to-maturity investments		
Long-term receivables		
Long-term equity investments		
Investment properties		
Fixed assets	5.3	4,390.80
Construction in progress		
Productive biological assets		
Oil and natural gas assets		
Intangible assets		
Development costs		
Goodwill		
Long-term deferred expenses		
Deferred tax assets		
Other non-current assets		
<b>Total non-current assets</b>		<b>4,390.80</b>
<b>Total assets</b>		<b>589,910.24</b>

The accompanying notes form an integral part of these financial statements.

Legal Representative:

Chief Accountant:

Accountant in Charge:

Unichem China Pvt. Ltd  
Statement of Financial Position  
As at March 31, 2020  
(All the amounts are denominated in CNY unless otherwise stated.)

Liabilities and owners' equity	Notes	As at March 31, 2020
Current liabilities:		
Short-term borrowings		
Financial liabilities measured at fair value through profit and loss		
Derivative financial liabilities		
Notes payable		
Accounts payable		
Advances from customers		
Employee benefits payable	5.4	
Taxes and surcharges payable		
Other payables	5.5	11,312.00
Liabilities held for sale		
Non-current liabilities maturing within one year		
Other current liabilities		
<b>Total current liabilities</b>		<b>11,312.00</b>
Non-current liabilities:		
Long-term borrowings		
Bonds payable		
Including: Preference shares		
Perpetual debts		
Long-term payables		
Long-term employee benefits payable		
Provisions		
Deferred income		
Deferred tax liabilities		
Other non-current liabilities		
<b>Total non-current liabilities</b>		
<b>Total liabilities</b>		<b>11,312.00</b>
Owners' equity:		
Paid-in capital	5.6	1,416,860.00
Other equity instruments		
Including: Preference shares		
Perpetual debts		
Capital reserves		
Other comprehensive income		
Specific reserves		
Surplus reserves		
Retained profit	5.7	-838,261.76
<b>Total owners' equity</b>		<b>578,598.24</b>
<b>Total liabilities and owners' equity</b>		<b>589,910.24</b>

The accompanying notes form an integral part of these financial statements.

Legal Representative:

Chief Accountant:

Accountant in Charge:

Unichem China Pvt. Ltd  
Statement of Comprehensive Income  
From June 27, 2019 to March 31, 2020

(All the amounts are denominated in CNY unless otherwise stated.)

Items	Notes	From June 27, 2019 to March 31, 2020
1. Revenue from operations		
Less: Cost of operations		
Taxes and surcharges	5.8	709.80
Selling and distribution expenses		
General and administrative expenses		833,857.40
Research expense		
Financial expenses	5.9	4,049.56
Including: Interest expenses		
Interest income		615.58
Plus: Other income		
Investment income ("-" for loss)		
Including: Investment income from associates and joint ventures		
Gain on changes in fair value ("-" for loss)		
Impairment of assets ("-" for loss)		
Gain on disposal of assets ("-" for loss)		
2. Profit from operations ("-" for loss)		-838,616.76
Plus: Non-operating income	5.10	355.00
Less: Non-operating expenses		
3. Profit before tax ("-" for loss)		-838,261.76
Less: Income tax expenses		
4. Net profit ("-" for loss)		-838,261.76
Gain or loss from continued operations		
Gain or loss from discontinued operations		
5. Other comprehensive income net of tax		
(1) Other comprehensive income not to be reclassified as profit or loss		
(i) Movements arising from remeasurements of the defined benefit plan		
(ii) Shares of other comprehensive income not to be reclassified as profit or loss under the equity method		
(2) Other comprehensive income to be reclassified as profit or loss		
(i) Shares of other comprehensive income to be reclassified as profit or loss under the equity method		
(ii) Gain on changes in fair value of available-for-sale financial assets ("-" for loss)		
(iii) Held-to-maturity investments reclassified as gain on available-for-sale financial assets ("-" for loss)		
(iv) Effective gain on hedged cash flows ("-" for loss)		
(v) Differences arising from the translation of foreign currency financial statements		
(vi) Others		
6. Total comprehensive income		-838,261.76

The accompanying notes form an integral part of these financial statements.

Legal Representative:

Chief Accountant:

Accountant in Charge:

Unichem China Pvt. Ltd  
Statement of Cash Flows  
From June 27, 2019 to March 31, 2020

(All the amounts are denominated in CNY unless otherwise stated.)

Items	Notes	From June 27, 2019 to March 31, 2020
<b>1. Cash flows from operating activities</b>		
Cash receipts from the sale of goods and the rendering of services		
Cash receipts of tax refunds		
Other cash receipts relating to operating activities		355.00
Sub-total of cash inflows from operating activities		355.00
Cash payments for goods purchased and services received		
Cash payments to and on behalf of employees		578,456.86
Cash payments of all types of taxes and surcharges		709.80
Other cash payments relating to operating activities		271,576.50
Sub-total of cash outflows from operating activities		850,743.16
<b>Net cash flows from operating activities</b>	5.11	-850,388.16
<b>2. Cash flows from investing activities</b>		
Cash receipts from disposal and redemption of investments		
Cash receipts from returns on investments		
Net cash receipts from disposal of fixed assets, intangible assets and other long-term assets		
Net cash receipts from disposal of subsidiaries and other business units		
Other cash receipts relating to investing activities		
Sub-total of cash inflows from investing activities		
Cash payments to purchase or construct fixed assets, intangible assets and other long-term assets		5,099.00
Cash payments to acquire investments		
Net cash payments for acquisitions of subsidiaries and other business units		
Other cash payments relating to investing activities		
Sub-total of cash outflows from investing activities		5,099.00
<b>Net cash flows from investing activities</b>		-5,099.00
<b>3. Cash flows from financing activities</b>		
Cash receipts from investments		1,416,860.00
Cash receipts from absorption of borrowings		
Cash receipts from issuance of bonds		
Other cash receipts relating to financing activities		
Sub-total of cash inflows from financing activities		1,416,860.00
Cash repayments of borrowings		
Cash payments for distribution of dividends, profits, or interest expenses		
Other cash payments relating to financing activities		
Sub-total of cash outflows from financing activities		
<b>Net cash flows from financing activities</b>		1,416,860.00
<b>4. Effect of foreign exchange rate changes on cash and cash equivalents</b>		-4,649.54
<b>5. Net increase in cash and cash equivalents</b>	5.11	556,723.30
Plus: Opening balance of cash and cash equivalents		
<b>6. Closing balance of cash and cash equivalents</b>	5.11	556,723.30

The accompanying notes form an integral part of these financial statements.

Legal Representative:

Chief Accountant:

Accountant in Charge:

Unichem China Pvt. Ltd  
Statement of Changes in Equity  
From June 27, 2019 to March 31, 2020

(All the amounts are denominated in CNY unless otherwise stated.)

Items	March 31, 2020					Surplus reserves	Retained profit	Total owners' equity
	Paid-in capital	Other equity instruments		Capital reserves	Other comprehensive income			
		Preference shares	Perpetual debits	Others				
1. Balance as at March 1, 2020								
Plus: Adjustments for changes in accounting policies								
Adjustments for correction of accounting errors in prior periods								
Others								
2. Balance as at April 1, 2020								
3. Increase ("-" for decrease)								
(1) Total comprehensive income	1,416,860.00							
(2) Capital contributions or withdrawals by owners								
(i) Capital contributions by owners	1,416,860.00							
(ii) Capital contributions by other equity instrument holders	1,416,860.00							
(iii) Share-based payments charged into owners' equity								
(iv) Others								
(3) Profit distribution								
(i) Appropriation for surplus reserves								
(ii) Profit distribution to owners (or shareholders)								
(iii) Others								
(4) Internal transfer of owners' equity								
(i) Transfer of capital reserves into paid-in capital (or share capital)								
(ii) Transfer of surplus reserves into paid-in capital (or share capital)								
(iii) Surplus reserve covering losses								
(iv) Transfer of movements of the defined benefit plan into retained income								
(v) Others								
(5) Special reserves								
(i) Appropriation during the current period								
(ii) Consumption during the current period								
(6) Others								
4. Balance as at March 31, 2020	1,416,860.00						-838,261.76	578,598.24

The accompanying notes form an integral part of these financial statements.

Legal Representative:

Chief Accountant:

Accountant in Charge:

**UNICHEM CHINA PVT. LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FROM JUNE 27, 2019 TO MARCH 31, 2020**

(All the amounts are denominated in CNY unless otherwise stated.)

**1. Company profile**

Unichem China Pvt. Ltd (hereinafter referred to as “the Company”) is a company that was established by UNICHEM LABORATORIES LTD on June of 2019 upon approval of the People’s Government of Shanghai Municipality. The company’s business license with a unified social credit code is 91310000MA1FWFJC79. The registered capital is USD 2.5 millions and the company is currently in operation. The Company is mainly engaged in Wholesale and retail trade.

The company's main business activities are: drug wholesale, drug information consultation, chemical products and related products (except dangerous chemicals, monitoring chemicals, fireworks and firecrackers, civilian explosives, precursor chemicals), a class of medical devices, cosmetics, Sales of daily necessities, business information consulting, business management consulting, engaged in the import and export business of goods and technology. [Projects that must be approved in accordance with the law can only be operated after approval by the relevant authorities].

The Company’s parent company is UNICHEM LABORATORIES LTD, and its ultimate controller is UNICHEM LABORATORIES LTD.

The financial statements were approved to be issued by the Company on April 30, 2020

**2. Basis of preparation for financial statements**

**2.1 Basis of preparation for financial statements**

The Company recognizes and measures its accounting items on a going concern basis in compliance with the Accounting Standards for Small Business Enterprises – Basic Standards and specific accounting standards, the Application Guidance on the Accounting Standards for Small Business Enterprises, the Explanation on the Accounting Standards for Small Business Enterprises, and other relevant regulations published by the Ministry of Finance (all of which known as “the Accounting Standards for Small Business Enterprises”) on the basis of actual transactions and events, and prepares its financial statements on the above basis.

**2.2 Going concern**

The Company is able to continue to operate as a going concern for the next 12 months since the end of the reporting period, and there are no significant events affecting its ability to continue as a going concern.

**3. Principal accounting policies and accounting estimates**

**3.1 Statement on compliance with the Accounting Standards for Small Business Enterprises**

The financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 2020, and its financial performance and its cash flows for June 27, 2019 to March 31, 2020 in accordance with the Accounting Standards for Small Business Enterprises.

**3.2 Accounting year**

The accounting year is from April 1 to March 31.

**3.3 Operating cycle**

This year the operating cycle is from June 27, 2019 to March 31, 2020.

**3.4 Functional currency**

The Company adopts CNY as the functional currency.

**3.5 Recognition criteria of cash and cash equivalents**

For the purpose of preparing the statement of cash flows, the term “cash” refers to cash at hand and bank deposits readily available for payment purposes. The term “cash equivalents” refers to short-term (maturing within three months on acquisition) and highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

**3.6 Accounting for foreign currency transactions**

Foreign currency transactions are translated into CNY for accounting purpose at the spot exchange rate on the day when the transaction occurs. The exchange differences arising from balances of foreign currency monetary items are translated at the spot exchange rate prevailing at the end of the reporting period. Except those arising from specific-purpose borrowings in foreign currencies related to assets eligible for capitalization that shall be measured in



accordance with principle of capitalization of the borrowing costs, other exchange differences shall be recognized in profit or loss for the current period.

### 3.7 Fixed assets

#### 3.7.1 Recognition of fixed assets

Fixed assets refer to tangible assets held for the purpose of producing commodities, providing services, renting or business management with useful lives exceeding one accounting year. Fixed assets are recognized when all the following criteria are satisfied:

- i) It is probable that the economic benefits relating to the fixed assets will flow into the Company; and
- ii) The costs of the fixed assets can be measured reliably.

#### 3.7.2 Depreciation methods of fixed assets

Depreciation is provided on a category basis using the straight-line method. The depreciation rates are determined according to the categories, estimated useful lives and estimated net residual rates of fixed assets. If the useful lives of various categories of fixed assets are different, or economic benefits are generated from various fixed assets in different ways, then different depreciation rates or methods shall be selected by the Company for the fixed assets.

The estimated depreciation methods, depreciation periods, residual rates and annual depreciation rates of fixed assets are listed by their respective categories as follows:

Categories	Depreciation methods	Depreciation periods	Residual rates	Annual depreciation rates
Electronic hardware	straight-line method	3 years	0%	33.33%

### 3.8 Employee benefits

#### 3.8.1 Accounting for short-term benefits

The short-term benefits incurred during the period when the employees render services to the Company shall be recognized as liabilities and charged to profit or loss for the current period or costs of relevant assets.

Social insurance fees and housing provident funds paid by the Company for the employees, as well as labor union fees and labor education fees accrued during the period when the employees render services to the Company shall be recognized as employee benefits payable according to

the stipulated basis of calculation and proportion.

The employee welfare expenditure in the form of benefits in kind shall be measured at fair value.

### **3.8.2 Accounting for post-employment benefits**

#### **Defined contribution plans**

The Company participates in the basic pension schemes and unemployment insurance programs as required by the local government. The Company calculates the amount payable according to the base and proportion of payment stipulated by the local government and recognizes the amount payable as liabilities, and charges it to profit or loss for the current period or includes it in costs of relevant assets.

In addition, the Company has established the corporate annuities scheme. The portion paid by the Company is accrued at a certain percentage of the total wages for the last year, and charged into profit or loss for the current period or costs of relevant assets.

### **3.8.3 Accounting for termination benefits**

If the Company has no right to revoke plans or offer for termination of the employment relationship or the Company recognizes the cost or expenditure relevant to restructuring involving termination benefits, whichever is earlier, the termination benefits shall be recognized as provisions and charged to profit or loss for the current period.

## **3.9 Leases**

#### **Accounting treatments for operating leases**

- i) The lease payments for assets acquired under operating leases should be recognized as expenses of the current period over the lease terms (including rent-free periods) on a straight-line basis. Initial direct costs relating to lease transactions incurred by the Company shall be recognized as expenses of the current period.

If expenses relating to lease which should be borne by the Company are paid by the lessor of the assets, they shall be deducted from the total lease expenses and the balances shall be amortized over the lease terms and charged to expenses of the current period.

- ii) Lease income from assets surrendered under operating leases should be recognized over the lease terms (including rent-free periods) on a straight-line basis. Initial direct costs relating to lease transactions incurred by the Company shall be recognized as expenses of the current period;

if the amounts are material, they shall be capitalized and amortized over the lease terms on the same basis as the recognition of lease income.

If expenses relating to leases which should be borne by the lessee of the assets are paid by the Company, they shall be deducted from the total lease income and the balances shall be amortized over the lease terms by the Company.

### 3.10 Changes in major accounting policies and accounting estimates

#### Changes in major accounting policies

(1) Implementation of the Circular of the Ministry of Finance on Issuing the Amended General Corporate Financial Statement Templates for the Year 2019

Note: the following examples are for reference only, the Company needs to modify them according to the actual situation

On April 30, 2019, the Ministry of Finance issued the Circular on Issuing the Amended General Corporate Financial Statement Templates for the Year 2019 (Cai Kuai (2019) No.6), which requires an amendment to the general corporate financial statement templates.

The major impacts of the Company's implementation of the above standards are as follows:

Changes in accounting policies and their reasons	Affected accounting items and amounts
“Notes receivable and accounts receivable” in the balance sheet is divided into “notes receivable” and “accounts receivable” for presentation; “notes payable and accounts payable” is divided into “notes payable” and “accounts payable” for presentation; comparative data is adjusted accordingly.	Notes receivable and accounts receivable” in the balance sheet is divided into “notes receivable” and “accounts receivable”  “notes payable and accounts payable” is divided into “notes payable” and “accounts payable”, “accounts payable”

#### 4. Taxation

##### 4.1 Major tax types and tax rates

Tax types	Basis of tax assessment	Tax rates
Urban maintenance and construction tax	Urban maintenance and construction tax is calculated and paid on VAT and excise tax actually paid.	7%
Corporate income tax	Corporate income tax is calculated and paid on taxable profits.	20%

##### 4.2 Tax incentives and exemptions

The Company was recognized as a small and micro enterprise this year. The part of taxable income which was not exceed CNY 1, 000,000, it was reduced to 25% of taxable income. And its applicable corporate income tax rate is reduced to 20%

The part of taxable income which was between CNY 1, 000,000 to CNY 3, 000,000, it was reduced to 50% of taxable income. And its applicable corporate income tax rate is reduced to 20%

#### 5. Notes to the main items of financial statements

##### 5.1 Cash and cash equivalents

Items	As at March 31, 2020
Cash on hand	
Cash at bank	556,723.30
Other cash and cash equivalents	
Total	556,723.30

##### 5.2 Other receivables

Items	As at March 31, 2020
Interest receivable	
Dividends receivable	
Other receivables	28,796.14
Total	28,796.14

5.2.1 Other receivables

(1) Aging analysis of other receivables

Categories	As at March 31, 2020					The carrying amount
	Book balance		Provision for bad debts		Proportion (%)	
	Amount	Proportion (%)	Amount			
Other receivables with significant single amount and individual provision for bad debts						
Other receivables with provision for bad debts accrued by portfolio with credit risk characteristics	28,796.14	100.00				28,796.14
Other receivables with insignificant single amount and individual provision for bad debts						
Total	28,796.14	100.00				28,796.14

Among which, allowance for bad debts of other receivables made by aging analysis

Aging	As at March 31, 2020		
	Other receivables	Provision for bad debts	Proportion (%)
Within 1 year	28,796.14		
Total	28,796.14		

(2) Breakdown of other receivables

The nature of payment	As at March 31, 2020
Rental	28,796.14
Total	28,796.14

5.3 Fixed assets

5.3.1 Fixed assets and disposal of fixed assets

Items	As at March 31, 2020
Fixed assets	5,099.00
Disposal of fixed assets	
Total	5,099.00



### 5.3.2 Breakdown of fixed assets

Items	Electronic hardware	Total
1. Carrying amounts		
(1) As at June 27, 2019		
(2) Increases	5,099.00	5,099.00
—Purchases	5,099.00	5,099.00
(3) Decreases		
(4) As at March 31, 2020	5,099.00	5,099.00
2. Accumulated depreciation		
(1) As at June 27, 2019		
(2) Increases	708.20	708.20
—Writedown	708.20	708.20
(3) Decreases		
(4) As at March 31, 2020	708.20	708.20
3. Net book value		
(1) As at March 31, 2020	4,390.80	4,390.80
(2) As at June 27, 2019		

### 5.4 Employee benefits payable

#### 5.4.1 Breakdown of employee benefits payable

Items	As at June 27, 2019	Increases	Decreases	As at March 31, 2020
Short-term benefits		546,870.72	546,870.72	
Post-employment benefits-Defined contribution plans		31,586.14	31,586.14	
Total		578,456.86	578,456.86	

#### 5.4.2 Breakdown of short-term benefits

Items	As at June 27, 2019	Increases	Decreases	As at March 31, 2020
(1) Salary, bonus, allowance and subsidies		505,724.60	505,724.60	
(2) Social security contributions		25,376.12	25,376.12	
Including: Medical insurance premium		20,100.27	20,100.27	
Industrial injury insurance premium		490.06	490.06	
Maternity insurance premium		1,914.31	1,914.31	
Security for the disabled		2,871.47	2,871.47	
(3) Housing provident fund		15,770.00	15,770.00	
Total		546,870.72	546,870.72	

#### 5.4.3 Breakdown of defined contribution plans

Items	As at June 27, 2019	Increases	Decreases	As at March 31, 2020
Fundamental endowment insurance premium		30,628.99	30,628.99	
Unemployment insurance premium		957.16	957.16	
Total		31,586.14	31,586.14	

## 5.5 Other payables

Items	As at March 31, 2020
Interest payable	
Dividends payable	
Other payables	11,312.00
Total	11,312.00

### 5.5.1 Other payables

Breakdown of other payables

Items	As at March 31, 2020
BDO accounting service fee	11,312.00
Total	11,312.00

## 5.6 Paid-in capital

Items	As at June 27, 2019	Increases	Decreases	As at March 31, 2020
UNICHEM LABORATORIES LTD		1,416,860.00		1,416,860.00

## 5.7 Retained profit

Items	As at March 31, 2020
Retained profit of the year after adjustment as at As at June 27, 2019	
Plus: Net profit	-838,261.76
Closing balances of retained profit	-838,261.76

**5.8 Taxes and surcharges**

Items	From June 27, 2019 to March 31, 2020
Stamp duty	709.80
Total	709.80

**5.9 Financial expenses**

Items	From June 27, 2019 to March 31, 2020
Interest expense	
Less: Interest income	615.58
Exchange loss ("-" for gain)	4,649.54
Other	15.60
Total	4,049.56

**5.10 Non-operating income**

Items	From June 27, 2019 to March 31, 2020
Stamp duty exemption	355.00
Total	355.00

**5.11 Supplementary information of the statement of cash flows**

**5.11.1 Supplementary information of the statement of cash flows**

Items	From June 27, 2019 to March 31, 2020
1. Adjustments to reconcile net profit to net cash flows in operating activities:	
Net profit	-838,261.76
Plus: Depreciation of fixed assets, etc.	708.20
Financial expense ("-" for gain)	4,649.54
Decrease in operating receivables ("-" for increase)	-28,796.14
Increase in operating payables ("-" for decrease)	11,312.00
Net cash flows from operating activities	-850,388.16
2. Net increase in cash and cash equivalents	
Cash at the end of the year	556,723.30
Net increase in cash and cash equivalents	556,723.30

**5.11.2 Breakdown of cash and cash equivalents**

Items	As at March 31, 2020
1. Cash	556,723.30
Including: Cash at bank readily available for payments	556,723.30
2. Balance of cash and cash equivalents at the end of the year	556,723.30

**6. Related parties and related party transactions**

**6.1 The parent of the Company**

Parent company	Registered location	Shares held by the parent company (%)	Voting rights held by the parent company (%)
UNICHEM LABORATORIES LTD	India	100.00	100.00

The ultimate controller of the Company is UNICHEM LABORATORIES LTD

**6.2 Other related parties of the Company**

Other related parties	Relationship with the Company
Unichem Farmaceutica Do Brasil Ltda	Controlled by the same ultimate holding company
Unichem Laboratories Limited	Controlled by the same ultimate holding company
Unichem S. A. (Pty) Limited	Controlled by the same ultimate holding company
Niche Generics Limited	Controlled by the same ultimate holding company
Unichem Pharmaceuticals (USA) Inc.	Controlled by the same ultimate holding company

**7. Commitments and contingencies**

**Contingencies**

No other significant contingencies needs to be disclosed.

**8. Subsequent events**

No significant subsequent event needs to be disclosed.

**9. Other significant events**

No disclosure for other significant events was necessary at the balance sheet date.

Unichem China Pvt. Ltd  
(Corporate seal)  
30 April, 2020