

资产负债表平衡校验	-	-
未分配利润结转校验	-	-

Balance Sheet

Client: Unichem China Pvt. Ltd

项目	Items	2026/3/31	2025/3/31
流动资产:	Current assets:		
货币资金	Cash and cash equivalents	179,885.43	275,613.01
预付款项	Advances to suppliers	10,673.72	10,673.72
其他应收款	Other receivables	19,666.00	19,666.00
流动资产合计	Total current assets	<u>210,225.15</u>	<u>305,952.73</u>
非流动资产:	Non-current assets:		
固定资产	Fixed assets	2,165.55	5,562.39
使用权资产			
其他非流动资产			
非流动资产合计	Total non-current assets	<u>2,165.55</u>	<u>5,562.39</u>
资产总计	Total assets	<u>212,390.70</u>	<u>311,515.12</u>
项目	Items	2026/3/31	2025/3/31
流动负债:	Current liabilities:		
其他应付款	Other payables	47,299.60	35,987.28
流动负债合计	Total current liabilities	<u>47,299.60</u>	<u>35,987.28</u>
非流动负债:			
租赁负债	Lease liabilities		
非流动负债合计	Total non-current liabilities	<u>-</u>	<u>-</u>
负债合计	Total liabilities	<u>47,299.60</u>	<u>35,987.28</u>
所有者权益:	Owners' equity:		
实收资本(或股本)	Paid-in capital	7,932,963.35	7,076,160.47
未分配利润	Retained profit	-7,767,872.25	-6,800,632.63
归属于母公司所有者权益合计		<u>165,091.10</u>	<u>275,527.84</u>
少数股东权益			
所有者权益合计	Total owners' equity	<u>165,091.10</u>	<u>275,527.84</u>
负债和所有者权益(或股东权益)总计	Total liabilities and owners' equity	<u>212,390.70</u>	<u>311,515.12</u>

BDO China SLP CPAs LLP
Rm 906-908, No.99 Hankou Rd
Shanghai 200002, China

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Income Statement**Client: Unichem China Pvt. Ltd**

项目	Items	2025.4.1-2026.3.31	2024.4.1-2025.3.31
一、营业收入	Sales Income		415,458.77
减：营业成本	Less:Sales Cost		
税金及附加	Taxes and surcharges	107.70	195.50
销售费用	Operating expenses		
管理费用	Administrative expenses	972,080.07	1,176,448.74
财务费用	Financial expenses	-4,439.31	-12,712.68
其中：利息费用	Including: Interest expenses		
利息收入	Interest income	1,136.77	1,817.04
加：其他收益	Other income		
二、营业利润(亏损以“-”号填列)	Profit from operations (“-” for l	-967,748.46	-748,472.79
加：营业外收入	Plus: Non-operating income	508.84	
减：营业外支出	Less:Non-operating expenses		88.99
三、利润总额(亏损总额以“-”号填列)	Profit before tax (“-” for loss)	-967,239.62	-748,561.78
四、净利润(净亏损以“-”号填列)	Net profit (“-” for loss)	-967,239.62	-748,561.78
减：少数股东损益			
归属于母公司所有者的净利润		-967,239.62	-748,561.78
五、其他综合收益的税后净额			
减：归属于少数股东的其他综合收益的税后净额			
归属母公司所有者的其他综合收益		-	-
六、综合收益总额	Total comprehensive income	<u>-967,239.62</u>	<u>-748,561.78</u>

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TB WORKING PAPER
IFRS Adjustment

#	Adj Description	Account	Detailed account		ADJ Type	w/p Ref	Current year ADJ (balanced)		Prior year ADJ (balanced)	
			IFRS/TE account	Account			DR	CR	DR	CR
1	Finance cost reclassification	Non-operating income					-3,851.74		-11,459.08	
1	Administrative expenses	Administrative expenses					549.20		573.44	
1	Financial expenses	Interest income						-4,439.31		-12,712.68
1	Interest income							1,136.77		1,817.04
	IFRS 16									
2	Write off the rent on book value	Administrative expenses						129,773.24		120,145.94
2	Advances to suppliers	Retained earnings					202,959.75		59,200.80	
2	Retained earnings							73,186.51		471,854.86
3	Original value of Right-of-use assets& Lease liabilities	Right-of-use assets					251,142.12		563,687.70	
3	Lease liabilities							251,142.12		563,687.70
4	Depreciation of Right-of-use assets	Accumulated depreciation of Right-of-use assets								
4	Administrative expenses	Retained earnings					125,590.73		117,434.94	
4	Retained earnings						73,180.95		446,252.76	
5	Adjustment of lease liabilities, Financialia	Lease liabilities					70,152.70		563,687.70	
5	Finance expense						2,441.61		1,451.16	
5	Advances to suppliers	Retained earnings						74,716.04		592,000.80
5	Retained earnings						2,121.73		26,861.94	
6	Reclassification of Lease liabilities	Non-current liabilities maturing within one year								
6	Lease liabilities	Lease liabilities maturing within one year								
7	Write off right of use assets	Right-of-use assets						125,453.06		563,687.70
7	Accumulated depreciation of Right-of-use assets						125,453.06			
8	Write off the rent on book value	Administrative expenses								
8	Advances to suppliers	Retained earnings						73,186.51		73,186.51
8	Retained earnings									
9	Original value of Right-of-use assets& Lease liabilities	Right-of-use assets							125,453.06	
9	Lease liabilities									125,453.06
10	Depreciation of Right-of-use assets	Accumulated depreciation of Right-of-use assets								
10	Administrative expenses	Retained earnings							73,180.95	
10	Retained earnings								73,180.95	
11	Adjustment of lease liabilities, Financialia	Lease liabilities					138,917.43			
11	Finance expense								72,594.31	
11	Advances to suppliers	Retained earnings						138,917.43		74,716.04
11	Retained earnings								2,121.73	
11	Lease liabilities									
11	Advances to suppliers								9,144.19	
11	Retained earnings									
12	Reclassification of Lease liabilities	Non-current liabilities maturing within one year								
12	Lease liabilities	Lease liabilities					42,071.99		43,714.56	

Financial statements

	Note	CY	PY
Revenue		-	415,458.77
Cost of sales		-107.70	-195.50
Gross profit		-107.70	415,263.27
Other operating income		-	-
Marketing and distribution expenses		-	-
Administrative expenses		-968,446.76	-1,174,305.62
R&D expense		-	-
Profit from operations		-968,554.46	-759,042.35
Finance income		1,136.77	1,817.04
Finance expense		-2,441.61	-3,572.89
Share of post-tax profits of equity accounted associates		-	-
Share of post-tax profits of equity accounted joint ventures		-	-
Other gains and losses		4,360.58	11,380.09
Profit before tax		-965,498.72	-749,418.11
Income tax expense		-	-
Profit from continuing operations		-965,498.72	-749,418.11
Profit/(loss) on discontinued operation, net of tax		-	-
Profit for the year		-965,498.72	-749,418.11
Other comprehensive income, net of income tax:			
<i>Items that will not be reclassified subsequently to profit or loss:</i>			
Gain/(Loss) on property revaluation		-	-
Share of associates' other comprehensive income		-	-
Tax relating to items that will not be reclassified		-	-
<i>Items that may be reclassified subsequently to profit or loss:</i>			
Exchange gains arising on translation of foreign operations		-	-
Available-for-sale investments		-	-
Cash flow hedges		-	-
Tax relating to items that may be reclassified		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income		-965,498.72	-749,418.11

	2026/3/31	2025/3/31
ASSETS		
Non-current assets		
Property, plant and equipment	2,165.55	5,562.39
Investment property		
Right-of-use assets	52,370.44	52,272.11
Intangible assets		
Investments in equity-accounted associates		
Investments in equity-accounted joint ventures		
Available-for-sale investments, non-current		
Derivative financial assets		
Other receivables		
Deferred tax assets		
Other non-current assets		
Total non-current assets	<u>54,535.99</u>	<u>57,834.50</u>
Current assets		
Inventories		
Contractual assets		
Notes receivable		
Trade and other receivables	19,666.00	19,666.00
Available-for-sale investments		
Financial assets at fair value through profit or loss		
Cash and cash equivalents	179,885.43	275,613.01
Other current assets		
Assets classified as held for sale		
Total current assets	<u>199,551.43</u>	<u>295,279.01</u>
Total assets	<u>254,087.42</u>	<u>353,113.51</u>

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EQUITY AND LIABILITIES		
Equity		
Paid-in capital	-7,932,963.35	-7,076,160.47
Capital reserve		
Other reserves		
Surplus reserve		
Retained earnings	7,768,247.52	6,802,748.80
Foreign exchange translation difference		
Minority interests		
Total equity	-164,715.83	-273,411.67
Non-current liabilities		
Provisions		
Debt securities payables		
Long-term payables		
Long-term employee benefit liabilities		
Deferred revenue		
Deferred tax liabilities		
Derivative financial liabilities (long-term)		
Loans and borrowings		
Lease liabilities		
Other non-current liabilities		
Total non-current liabilities	-	-
Current liabilities		
Provisions		
Income tax payable		
Employee benefit liabilities		
Non-current liabilities maturing within one year	-42,071.99	-43,714.56
Notes payable		
Trade and other payables	-47,299.60	-35,987.28
Contractual liabilities		
Derivative financial liabilities		
Loans and borrowings		
Non-current liabilities maturing within one year		
Other current liabilities		
Total current liabilities	-89,371.59	-79,701.84
Total equity and liabilities	-254,087.42	-353,113.51

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