

Orchid Pharma Limited
PROVISIONAL BALANCE SHEET AS AT MARCH 31, 2019

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

	Notes	As at 31-03-2019	As at 31-03-2018
ASSETS			
Non-current assets			
Property, plant and equipment	4	1,14,050.77	1,26,821.65
Intangible assets	4	2,084.18	2,306.10
Capital work in progress	5	26,384.64	25,721.90
Intangible Assets under Development	6	1,431.00	1,431.00
Financial assets			
Investments	7	107.22	12,476.97
Other financial assets	8	1,708.31	7,197.07
Other non-current assets	9	82,210.08	76,042.16
Total non-current assets		2,27,976.20	2,51,996.85
Current assets			
Inventories	10	16,615.97	18,494.39
Financial assets			
Trade receivables	11	14,179.94	14,506.50
Cash and cash equivalents	12	9,171.32	3,060.20
Bank balances other than above	13	23,320.79	27,043.95
Loans	14	-	-
Other financial assets	15	265.85	233.42
Other current assets	16	6,662.55	5,741.14
Total current assets		70,216.42	69,079.60
Total Assets		2,98,192.62	3,21,076.45
EQUITY AND LIABILITIES			
Equity			
Equity share capital	17	8,896.43	8,896.43
Other equity	18	(84,303.98)	(76,309.89)
Total equity		(75,407.55)	(67,413.46)
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	19	1,42,397.13	1,89,390.71
Provisions	20	770.82	748.35
Deferred Tax Liability (Net)	21	322.62	322.60
Total non-current liabilities		1,43,490.57	1,90,461.66
Current liabilities			
Financial liabilities			
Borrowings	22	69,612.58	69,429.48
Trade payables	23	26,900.74	32,685.45
Other financial liabilities	24	-	-
Short term provisions	25	111.77	102.91
Other current liabilities	26	1,33,484.51	95,810.41
Total current liabilities		2,30,109.60	1,98,028.25
Total Liabilities		3,73,600.17	3,88,489.91
Total Equity and Liabilities		2,98,192.62	3,21,076.45

Orchid Pharma Limited
PROVISIONAL PROFIT & LOSS STATEMENT FOR YEAR ENDED MARCH 31, 2019

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

	Notes	For the year ended 31-03-2019	For the year ended 31-03-2018
Continuing Operations			
A Income			
Revenue from operations	27	57,179.29	64,900.18
Other income	28	2,476.06	1,986.72
Total income		<u>59,655.35</u>	<u>66,886.90</u>
B Expenses			
Cost of materials consumed	29	25,743.48	32,710.36
Purchases of Stock in Trade	30	29.84	119.74
Changes in inventories of finished goods and WIP	31	2,137.88	256.64
Employee Benefits Expense	32	7,640.79	8,239.47
Depreciation and amortisation expense	33	12,992.48	13,329.29
Excise Duty	34	-	483.25
Other expenses	35	22,790.51	21,730.39
Finance costs	36	14.62	30,164.80
Total expenses		<u>71,349.60</u>	<u>1,07,033.94</u>
C Profit/ loss before exceptional items and tax		(11,694.25)	(40,147.04)
Exceptional items - Income / (Expenses)	37	1,710.33	-
D Profit/ loss before tax from continuing operations		<u>(9,983.92)</u>	<u>(40,147.04)</u>
Income tax expense	38		
Current tax		-	-
Deferred tax charge/ (credit)		-	(4,619.44)
Profit/ loss for the year		<u>(9,983.92)</u>	<u>(35,527.60)</u>
E Other comprehensive income			
Items that will not be reclassified to profit or loss		-	-
Remeasurement of post employment benefit obligations		60.69	80.86
Gain/ (Loss) on fair valuation of investments		-	(6.64)
Income tax (charge)/ credit relating to these items		-	-
Other comprehensive income for the year, net of tax		<u>60.69</u>	<u>74.22</u>
Total comprehensive income/ loss for the year		<u>(9,923.23)</u>	<u>(35,453.38)</u>
Earnings per share	39		
Basic earnings per share		(11.22)	(39.93)
Diluted earnings per share		(11.22)	(39.93)