

To
Board of Directors
Wockhardt Limited
Mumbai

AUDIT REPORT on Financial Statements of
Wockhardt Bio Pty Ltd, Australia
for the year ended March 31, 2025

Wockhardt Bio Pty Ltd is indirect subsidiary company of Wockhardt Limited, India. Wockhardt Bio Pty Ltd is incorporated in Australia.

This report is furnished, at the request of the management of Wockhardt Limited, solely for the purpose of meeting with the requirements of consolidation of the accompanying financial statements of Wockhardt Bio Pty Ltd with the financial statements of Wockhardt Limited, the ultimate Holding Company. The financial statements dealt with by this report comprise the Balance Sheet as at March 31, 2025 and Statement of Profit & Loss for the year ended on that date.

Accordingly, as aforesaid, at the request of the management of Wockhardt Limited, we furnish this report on the accompanying financial statements of Wockhardt Bio Pty Ltd.

These financial statements are the responsibility of the management of Wockhardt Bio Pty Ltd and Wockhardt Limited. And these have been prepared on the basis of accounts maintained by Wockhardt Bio Pty Ltd outside India.

Our responsibility is to express an opinion on these financial statements solely for the purpose of their consolidation as aforesaid with the financial statements of Wockhardt Limited.

We have conducted our audit of the financial statements on the basis of accounting returns received from the office of Wockhardt Bio Pty Ltd (not visited by us) and information and explanations furnished and on the basis of such checks as were considered appropriate, and in the light of generally accepted accounting principles prevalent in India and in the light of materiality.

Based on our audit in the manner aforesaid and the fact that we have conducted our audit on the basis of accounting returns received from Wockhardt Bio Pty Ltd whose office has not been visited by us, and to the best of our information and according to the explanations given to us, we are of the opinion that the financial statements give a true and fair view:

- (a) in the case of the balance sheet, of the state of affairs of Wockhardt Bio Pty Ltd as at March 31, 2025; and
- (b) in the case of the statement of profit and loss account, of the profit for the year then ended.

For J.L. Thakkar & Co.
Firm Regn No. 110898W
Chartered Accountants

**JAYESH
LAXMIDAS
THAKKAR**

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J.L. Thakkar – M.No.032318
Proprietor

Mumbai / May 16, 2025

UDIN: 25032318BMIZUR3715

WOCKHARDT BIO PTY LTD**BALANCE SHEET AS AT MARCH 31, 2025**

	AS AT 31.03.2025 AUD	AS AT 31.03.2024 AUD
<u>SOURCES OF FUNDS</u>		
SHAREHOLDERS' FUNDS		
Share capital		
Equity share capital	10,000	10,000
Reserves and surplus	548,262	539,836
	558,262	549,836
LOAN FUNDS		
Unsecured loans	-	-
TOTAL	558,262	549,836
<u>APPLICATION OF FUNDS</u>		
INVESTMENTS		
	-	-
CURRENT ASSETS, LOANS AND ADVANCES		
Inventories	-	-
Sundry debtors	111,111	229,540
Cash and bank balances	160,185	282,621
Loans and advances	565,811	457,445
	837,107	969,606
CURRENT LIABILITIES AND PROVISIONS		
Current Liabilities	195,356	339,894
Provisions	83,489	79,876
	278,845	419,770
NET CURRENT ASSETS	558,262	549,836
TOTAL	558,262	549,836

As per our report of even date

For J.L. Thakkar & Co.**Chartered Accountants****Firm Regn No. 110898W****JAYESH
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THAKKAR**Digitally signed by JAYESH
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Date: 2025.05.16 17:29:41 +05'30'**J.L. Thakkar - M No. 32318****Proprietor**

Place: Mumbai

Date: May 16, 2025

For and on behalf of Wockhardt Bio Pty Ltd

DocuSigned by:

Ajay Sahni

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WOCKHARDT BIO PTY LTD**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025**

	For the Year ended 31.03.2025 AUD	For the Year ended 31.03.2024 AUD
INCOME		
Sales and services	406,402	908,162
Other income	57	324,655
TOTAL INCOME	406,459	1,232,817
EXPENDITURE		
Materials consumed and purchase of goods	240,673	625,146
(Increase) / decrease in inventories	-	-
Employee Cost	-	-
Operating and other expenses	153,537	361,624
Depreciation / Amortisation	-	-
Financing cost	210	673
	394,420	987,443
NET PROFIT / (LOSS) BEFORE TAX FOR THE YEAR	12,039	245,374
Provision for tax		
- Current	3,612	73,612
- Deferred	-	-
NET PROFIT / (LOSS) AFTER TAX FOR THE YEAR	8,427	171,762

As per our report of even date

For J.L. Thakkar & Co.

Chartered Accountants

Firm Regn No. 110898W

**JAYESH
LAXMIDAS
THAKKAR**

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Proprietor

Place: Mumbai

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