Union Quimico Farmaceutica S.A.U

Balance Sheet as at 31st MAR'2020

Particulars	***Note No***	***As at 31-03-2020 INR***	***As at 31-03-2019 INR***
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital			
(i) Equity Share Capital	1	20,98,73,061	20,98,73,061
(ii) Preference Share capital			
(b) Reserves and Surplus	2	73,12,71,590	72,46,05,060
Share application money/Warrant application money			
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	3	1,56,87,16,196	1,31,93,77,082
(b) Defferred Tax Liabilities (Net)	4	12,72,51,852	13,56,38,932
(c) Other Long Term Liabilities	5	5,54,70,987	2,80,68,544
(d) Long Term Provisions	6	-	-
(3) Current Liabilities			
(a) Short-Term Borrowings	7	1,36,41,87,691	56,27,70,424
(b) Trade Payables	8	1,25,10,86,667	1,17,94,23,265
(c) Other Current Liabilities	9	41,18,80,384	86,71,70,287
(d) Short-Term Provisions	10	65,60,192	1,36,06,635
TOTAL		**5,72,62,98,621**	**5,04,05,33,290**
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible Assets	11	2,26,61,33,864	2,11,62,30,508
(ii) Intangible Assets	11	88,64,827	79,92,902
(ii) Capital Work-In-Progress	11	8,57,54,689	16,21,67,040
(b) Non-Current Investments	12	83,909	83,909.20
(c) (i) Other Non-Current Assets	13	67,61,97,977	-
(ii) Long Term Loans & Advances	14		-
(2) Current Assets			
(a) Inventories	15	1,79,61,63,852	1,34,86,89,661.20
(b) Trade Receivables	16	52,63,10,055	64,76,75,826.00
(c) Cash and Bank Balances	17	17,50,49,163	52,38,94,323.60
(d) Short-Term Loans and Advances	18	12,82,97,418	11,30,49,953
(e) Other Current Assets	19	6,34,42,866	12,07,49,166.60
TOTAL		**5,72,62,98,621**	**5,04,05,33,290**
		-	-

Summary of Significant Accounting Policies

The accomanying Notes are an Integral Part of the Financial Statements

Union Quimico Farmaceutica S.A.U

Profit and Loss Statement for the Year Ended 31'st MAR'2020

Particulars	Note No	CUMULATIVE PERIOD ENDED 31-03-2020 *INR*	CUMULATIVE PERIOD ENDED 31-03-2019 *INR*
Revenue:			
Revenue from Operations	20	4,06,57,55,628	6,04,53,40,565
Other Income	21	2,70,91,136	10,78,13,213
TOTAL		**4,09,28,46,764**	**6,15,31,53,778**
Expenses:			
Cost of Materials Consumed	22	1,90,45,69,535	2,56,46,54,163
Changes in Inventories (Finished goods and WIP)	23	(16,53,30,892)	2,06,42,950
Employee Benefit Expenses	24	1,28,18,94,673	1,30,51,26,732
Other Operating Expenses	25	1,23,38,92,576	1,40,58,15,655
Administrative Expenses	26	36,27,42,127	34,97,89,687
Financial Costs	27	7,78,61,683	4,10,93,216
Depreciation and Amortization Expenses	11	29,68,39,398	28,40,19,458
TOTAL		**4,99,24,69,100**	**5,97,11,41,860**
Profit Before Tax		**(89,96,22,336)**	**18,20,11,917**
Tax Expense:			
(a) Current tax		-	3,55,88,710
(b) Deferred tax		79,26,900	1,03,72,704
Profit After Tax		**(90,75,49,236)**	**13,60,50,503**

Summary of Significant Accounting Policies