



Translated from Russian

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Limited Liability Company «UNIQUE PHARMACEUTICAL LABORATORIES».

Opinion

We have audited the accompanying financial (accounting) statements of LLC «UNIQUE PHARMACEUTICAL LABORATORIES» (OGRN 1057746834420, address: 127994, Moscow, Tverskaya st. 18, building 1, office 609) for the period from April 1st, 2017 to March 31st, 2018, which comprise the balance sheet statement as of March 31st, 2018, statement of comprehensive income.

In our opinion, the accompanying financial (accounting) statements present fairly, in all material respects, the financial position of LLC «UNIQUE PHARMACEUTICAL LABORATORIES» as at March 31st, 2018, and its financial performance for the period from April 1st, 2017 to March 31st, 2018 in accordance with the accounting principles generally accepted in the Russian Federation.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 audited entity in accordance with Rules of Independence of Auditors and Audit Organizations and Code of Professional Ethics for Auditors that comply with Code of Ethics for Professional Accountants, developed by The International Ethics Standards Board for Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution

We draw attention to the fact, that the financial (accounting) statements are prepared for presentation to owners of “UNIQUE PHARMACEUTICAL LABORATORIES” LLC information, concerning activities of “UNIQUE PHARMACEUTICAL LABORATORIES” LLC for the period from April 1st, 2017 to March 31st, 2018. As a result, the financial (accounting) statements may not be suitable for other purposes. Our opinion is not modified in respect of this matter.

Responsibilities of Management for the financial (accounting) statements

Management is responsible for the preparation and fair presentation of the financial (accounting) statements in accordance with the accounting principles generally accepted in the Russian Federation, and for such internal control as management determines is necessary to enable the preparation of financial (accounting) statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial (accounting) statements, management is responsible for assessing the audited entity’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 audited entity or to cease operations, or has no realistic alternative but to do so.

Auditor’s Responsibilities for the Audit of the financial (accounting) statements

Our objectives are to obtain reasonable assurance about whether the financial (accounting) 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 ISAs 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 (accounting) statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a) identify and assess the risks of material misstatement of the financial (accounting) 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 audited entity'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 audited entity'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 (accounting) 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 audited entity to cease to continue as a going concern;

e) evaluate the overall presentation, structure and content of the financial (accounting) statements, including the disclosures, and whether the financial (accounting) statements represent the underlying transactions and events in a manner that achieves fair presentation.

Audit engagement leader,
Senior Auditor



/Maimanova Erkeley/

Auditor:

Limited Liability Company «Alinga Consulting»,

OGRN (State Registration Number): 1107746908356,

Russian Federation, 105066, Moscow, Niznaya Krasnoselskaya St. 35, corp. 64

Member of Self-regulated organization of auditors – "Russian Union of auditors" (Association) (RUA),

Registration number (ORNZ) 11003031033

May 15th, 2018

BALANCE SHEET
as on 31 March 20 18

Organization LLC «UNIQUE PHARMACEUTICAL LABORATORIES»
Taxpayer Identification Number (INN)

Form OKUD
Date (year, month, day)
OKPO
INN

CODES		
0710001		
31	03	2018
77474688		
7703550219		
46.18.1		
65		23
384		

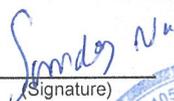
Type of economical activity Wholesale trade OKVED
Form of incorporation/form of ownership Limited Liability Company/
Owned by foreign legal entity OKOPF/OKFS
Measuring unit: thousand Rubles OKEI
Location (address) 127994, Moscow, Tverskaya str.,18, bldg. 1,office 609

Explanation s	Indicator name	Code	As on <u>31 st Mar</u> <u>20 18</u> r. ³	As on 31st Mar <u>20 17</u> r. ⁴	As on 31st Mar <u>20 16</u> r. ⁵
	ASSETS				
	I. NON-CURRENT ASSETS				
	Intangible assets	1110	-	-	-
	Research and investigation results	1120	-	-	-
	Intangible search assets	1130	-	-	-
	Tangible search assets	1140	-	-	-
	Fixed assets	1150	12 226	8 711	15 710
	Income-bearing lease investments	1160	-	-	-
	Financial investments	1170	-	-	-
	Deferred tax assets	1180	64 824	65 200	62 880
	Other non-current assets	1190	1 418	1 539	-
	Section I TOTAL	1100	78 468	75 450	78 590
	II. CURRENT ASSETS				
	Inventories	1210	211 658	162 226	185 972
	Value added tax on acquired assets	1220	14 854	12 820	23 302
	Accounts receivable	1230	329 924	242 898	198 607
	Financial investments (without cash equivalent)	1240	15 000	20 000	20 000
	Cash and cash equivalent	1250	3 539	6 927	13 766
	Other current assets	1260	118	192	148
	Section II TOTAL	1200	575 093	445 063	441 795
	BALANCE	1600	653 561	520 513	520 385

Explanation s	Indicator name	Code	As on 31 st Mar 20 18 r. ³	As on 31st Mar 20 17 r. ⁴	As on 31st Mar 20 16 r. ⁵
	LIABILITIES				
	III. EQUITY AND RESERVES ⁶				
	Authorized capital (share capital, charter fund, contributions of partners)	1310	365 265	365 265	365 265
	Contributions of shareholders	1311	-	-	-
	Shares repurchased	1320	(-)	(-)	(-)
	Re-value of intangible assets	1340	-	-	-
	Additional capital (without re-value)	1350	-	-	-
	Reserve funds	1360	-	-	-
	Undistributed profits (uncovered loss)	1370	- 207 975	- 217 236	- 222 514
	Section III TOTAL	1300	157 290	148 029	142 751
	IV. LONG-TERM LIABILITIES				
	Loans and credits	1410	-	-	-
	Deferred tax liabilities	1420	1	1	1
	Evaluation liabilities	1430	-	-	-
	Other long-term liabilities	1450	-	-	-
	Section IV TOTAL	1400	1	1	1
	V. SHORT-TERM LIABILITIES				
	Loans and credits	1510	-	-	-
	Accounts payable	1520	480 344	358 082	365 300
	Deferred income	1530	-	-	-
	Evaluation liabilities	1540	15 926	14 401	12 333
	Other short-term liabilities	1550	-	-	-
	Section V TOTAL	1500	496 270	372 483	377 633
	BALANCE	1700	653 561	520 513	520 385

Head of the organization

" 28 " April 20 18 r.



Nasa Sandeep

(Signature)

(Print name)



STATEMENT OF COMPREHENSIVE INCOME

for 01 April 2017 - 31 March 2018

Organization LLC «UNIQUE PHARMACEUTICAL LABORATORIES»
 Taxpayer Identification Number (INN)

Form OKUD
 Date (year, month, day)
 OKPO
 INN

Codes		
0710002		
31	03	2018
77474688		
7703550219		
46.18.1		
65		23
384		

Type of economical activity Wholesale trade
 Form of incorporation/form of ownership Limited Liability Company /
Owned by foreign legal entity
 Measuring unit: thousand Rubles

OKVED
 OKOPF/OKFS
 OKEI

Explanations	Indicator name	Code	April 2017 - March 2018	April 2016 - March 2017
	Income ⁵	2110	758 705	768 306
	Cost of goods sold	2120	(704 861)	(704 908)
	Gross profit (loss)	2100	53 844	(63 398)
	Commercial expenses	2210	(47 025)	(36 243)
	Administrative expenses	2220	(-)	(-)
	Sales profit (loss)	2200	6 819	(27 155)
	Income from participation in other organizations	2310	-	-
	Interest receivable	2320	1 701	2 713
	Interest payable	2330	(-)	(-)
	Other incomes	2340	11 369	14 203
	Other losses	2350	(8 272)	(40 035)
	Profit (loss) before tax	2300	11 617	(4 036)
	Current profit tax	2410	(1 980)	(1 079)
	including Constant tax liabilities (assets)	2421	33	(2 048)
	Change of deferred tax liabilities	2430	-	-
	Change of deferred tax assets	2450	(376)	2 320
	Other	2460	-	-
	Net profit (loss)	2400	9 261	(5 277)

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Explanations	Indicator name	Code	April 2017 - March 2018	April 2016 - March 2017
	FOR REFERENCE ONLY			
	Result from re-valuation of intangible assets not included into Net profit (loss) of the period	2510	-	-
	Result from other operations not included into Net profit (loss) of the period	2520	-	-
	Total financial result of the period ⁶	2500	9 261	5 277
	Basic earnings (loss) per share	2900	-	-
	Diluted earnings (loss) per share	2910	-	-

Head of the organization

" 28 " April 20 18



(Signature)

Nasa Sandeep
 (Print name)