

UNIQUE PHARMACEUTICAL LABORATORIES FZE

SEPARATE STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Notes	2025 AED	2024 AED
ASSETS			
Non-current assets			
Property, plant and equipment	6	322,348	614,735
Investments	7	50,248,453	49,444,453
Advance for investment	8	—	977,648
		<u>50,570,801</u>	<u>51,036,836</u>
Current assets			
Trade and other receivables	9	415,893	384,681
Other current assets	10	137,390	135,953
Due from a related party	11	782,496	—
Cash and cash equivalents	12	1,466,484	2,615,709
		<u>2,802,263</u>	<u>3,136,343</u>
Total assets		<u>53,373,064</u>	<u>54,173,179</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	13	54,135,000	54,135,000
Share premium		2,092,500	2,092,500
Accumulated losses		(6,966,724)	(4,988,705)
		<u>49,260,776</u>	<u>51,238,795</u>
Non-current liabilities			
Lease liabilities	14	—	193,505
Provision for staff end-of-service benefits	15	468,987	347,859
		<u>468,987</u>	<u>541,364</u>
Current liabilities			
Trade and other payables	16	1,649,306	1,114,672
Other current liabilities	17	193,115	95,221
Lease liabilities	14	193,528	172,163
Due to a related party	11	1,607,352	1,010,964
		<u>3,643,301</u>	<u>2,393,020</u>
Total liabilities		<u>4,112,288</u>	<u>2,934,384</u>
Total equity and liabilities		<u>53,373,064</u>	<u>54,173,179</u>

The accompanying notes form an integral part of these separate financial statements.
The report of the independent auditor is set forth on pages 1 to 3.

We confirm that we are responsible for these separate financial statements, including selecting the accounting policies and making the judgments underlying them. We confirm that we have made available all relevant accounting records and information for their compilation.

Approved and authorised for issue by the board of directors on 17 April 2025 and signed on their behalf by Mr. Sandeep Nasa.

For **UNIQUE PHARMACEUTICAL LABORATORIES FZE**

SANDEEP NASA
MANAGER



UNIQUE PHARMACEUTICAL LABORATORIES FZE

SEPARATE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 AED	2024 AED
Revenue	19	627,639	--
Purchase of inventories		<u>(533,383)</u>	<u>--</u>
Gross profit		94,256	--
Other operating income	20	2,703,119	1,870,336
Staff costs	21	(3,401,904)	(2,522,539)
Depreciation on property, plant and equipment	6	(292,387)	(202,975)
Other operating expenses	22	(1,058,563)	(744,300)
Finance costs on lease liabilities	14	<u>(22,540)</u>	<u>(31,430)</u>
LOSS BEFORE TAX FOR THE YEAR		(1,978,019)	(1,630,908)
Income tax expense	24	<u>--</u>	<u>--</u>
LOSS FOR THE YEAR AFTER TAX		<u>(1,978,019)</u>	<u>(1,630,908)</u>
Other comprehensive income:			
Other comprehensive income for the year, net of tax		<u>--</u>	<u>--</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>(1,978,019)</u>	<u>(1,630,908)</u>

The accompanying notes form an integral part of these separate financial statements.
The report of the independent auditor is set forth on pages 1 to 3.



UNIQUE PHARMACEUTICAL LABORATORIES FZE

SEPARATE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2025

	Share capital AED	Share premium AED	Accumulated losses AED	Total AED
Balance at 1 April 2023	51,885,000	--	(3,357,797)	48,527,203
Issue of additional shares ^(a)	2,250,000	2,092,500	--	4,342,500
Total comprehensive income for the year	--	--	(1,630,908)	(1,630,908)
Balance at 31 March 2024	54,135,000	2,092,500	(4,988,705)	51,238,795
Total comprehensive income for the year	--	--	(1,978,019)	(1,978,019)
Balance at 31 March 2025	<u>54,135,000</u>	<u>2,092,500</u>	<u>(6,966,724)</u>	<u>49,260,776</u>

- (a) Pursuant to shareholder resolution dated 17 October 2023, the share capital of the Establishment was increased through the issuance of 2,250,000 new shares of AED 1 each at a premium of AED 0.93 per share.

The accompanying notes form an integral part of these separate financial statements
The report of the independent auditor is set forth on pages 1 to 3.



UNIQUE PHARMACEUTICAL LABORATORIES FZE

SEPARATE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	2025 AED	2024 AED
Cash flows from operating activities		
Loss for the year before tax	(1,978,019)	(1,630,908)
Adjustments for:		
Depreciation of property, plant and equipment	292,387	202,975
Finance costs	22,540	31,430
Provision for staff end-of-service benefits	121,128	79,263
Employee stock option benefits	617,371	727,429
	(924,593)	(589,811)
Changes in:		
- Trade and other receivables	(31,212)	(98,124)
- Other current assets	(1,437)	11,013
- Trade and other payables	534,634	40,167
- Other current liabilities	97,894	5,131
Net cash used in operating activities	(324,714)	(631,624)
Cash flow from investing activities		
Purchase of property, plant and equipment	--	(313,034)
Advance for investments	--	(977,648)
Payments to a related party (net)	(608,848)	--
Net cash used in investing activities	(608,848)	(1,290,682)
Cash flows from financing activities		
Issue of additional shares	--	4,342,500
Payments of lease liabilities	(194,680)	(170,438)
Payments to a related party (net)	(20,983)	(276,259)
Net cash (used in)/ from financing activities	(215,663)	3,895,803
Net (decrease)/ increase in cash and cash equivalents	(1,149,225)	1,973,497
Cash and cash equivalents at beginning of year	2,615,709	642,212
Cash and cash equivalents at end of year (note 12)	1,466,484	2,615,709

The accompanying notes form an integral part of these separate financial statements.
The report of the independent auditor is set forth on pages 1 to 3.

