



**ATLAS AUDIT s.r.o.**

K Bílému vrchu 1717, 250 88 Čelákovice

## **INDEPENDENT AUDITOR'S REPORT** **for the period from 01. 04. 2022 do 31. 03. 2023**

To the executives and companion of the company **Indoco Remedies Czech s.r.o.**

**Residency: Třtinová 260/1, Čakovice, 196 00 Praha 9**

**Reg. No: 044 72 152**

### **Audit opinion**

We have audited the accompanying financial statements of **Indoco Remedies Czech s.r.o.** (hereinafter also the „Company“) prepared with accordance with accounting principles generally accepted in the Czech Republic, which comprise the balance sheet as at 31. 03. 2023, the income statement for the year then ended 31. 03. 2023 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. For details of the Company, see information in the notes to the financial statements.

**In our opinion, the financial statements give a true and fair view of the financial position of Indoco Remedies Czech s.r.o. as at 31. 03. 2023, and of its financial performance for the year then ended 31. 03. 2023 in accordance with accounting principles generally accepted in the Czech Republic.**

### **Basis for opinion**

We conducted our audit in accordance with the Act on Auditors and Auditing Standards of the Chamber of Auditors of the Czech Republic, which are International Standards on Auditing (ISA), as amended by the related application clauses. Our responsibilities under this law and regulation are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic 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**

**We draw the attention of the Auditor's report recipient to the reported negative amount of equity, which is, however, covered by a liability to shareholders.**



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### **Other Information in the Annual Report**

**The Company is not required to prepare the Annual Report, therefore the Company has not prepared and submitted the Annual Report.**

### **Responsibilities of the Company's Executives for the Financial Statements**

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

In preparing the financial statements, the Executives are responsible for assessing the Company'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 the Executives either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Executives are responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial 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 the above mentioned laws and regulations 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 statements.

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

- Identify and assess the risks of material misstatement of the financial 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.
- 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executives.



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- Conclude on the appropriateness of the Executives 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 Company'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 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executives regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Business name and auditor's certificate number**

**ATLAS AUDIT s.r.o.**

K Bílému vrchu 1717, 250 88 Čelákovice

Certificate number of auditor 300

**Ing. Tomáš Bartoš**

Certificate number of auditor 1122

In Čelákovice, December 11, 2023



Hyphen:

Indoco Remedies Czech s.r.o.  
ATLAS AUDIT s.r.o.

Copy No 1 – electronic version  
Copy No 1 – electronic version

**BALANCE SHEET**  
**in full extent**  
**as at 31.03.2023**  
(in thousands of Czech Crowns)

Business name or another name of accounting unit

Indoco Remedies Czech s.r.o.

The accounting unit delivers the final accounts  
together with the income tax return

1x to the relevant tax office

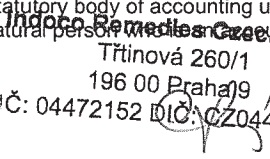
Registered office or domicile of accounting unit and place  
of business if it differs from the domicile

Třtinová 260/1  
Praha 9  
196 00

Ident. number
04472152

Ident. a	ASSETS b	Line c	Current period			Previous period
			Gross	Adjustment	Net	Net
	TOTAL ASSETS (A. to D.)	1	51		51	48
C.	Current assets (C.I. to C.IV.)	37	51		51	48
C.IV.	Funds (IV.1. to IV.2.)	71	51		51	48
C.IV.1.	Cash	72	47		47	47
C.IV.2.	Bank accounts	73	4		4	1

Ident. a	LIABILITIES b	Line c	Current period 5	Previous period 6
	TOTAL LIABILITIES (A. to D.)	78	51	48
A.	Equity (A.I. to A.VI.)	79	-28	-31
A.IV.	Net profit or loss from previous years (+/-) (IV.1. to IV.2.)	95	-31	-29
A.IV.1.	Retained earnings or accumulated losses from previous years (+/-)	96	-31	-29
A.V.	Net profit or loss for the current period (+/-)	99	3	-2
B. + C.	Liabilities (external resources) (B. + C.)	101	79	79
C.	Payables (C.I. to C.III.)	107	79	79
C.II.	Short-term payables (II.1. to II.8.)	123	79	79
C.II.4.	Trade payables	129	32	32
C.II.8.	Other payables	133	47	47
C.II.8.1.	Payables to equity holders	134	45	45
C.II.8.7.	Other payables	140	2	2

Day of drawing up:  30.06.2023		Specimen signature of statutory body of accounting unit or specimen signature of natural person in charge of accounting unit  Jindra Bartoš Třtinová 260/1 196 00 Praha 9 IČ: 04472152 DIČ: CZ04472152	
Legal form of accounting unit	Scope of business	Note:	

## INCOME STATEMENT in full extent

Business name or another name of accounting unit

Indoco Remedies Czech s.r.o.

The accounting unit delivers the final accounts  
together with the income tax return

1x to the relevant tax office

**as at 31.03.2023**  
(in thousands of Czech Crowns)

Registered office or domicile of accounting unit and place  
of business if it differs from the domicile

Ident. number
04472152

Třtinová 260/1  
Praha 9  
196 00

Ident. a	TEXT b	Line c	Reality	
			Current period 1	Previous period 2
I.	Revenues from own products and services	1	9	5
A.	Consumption for products (A.1. to A.3.)	3	1	1
A. 3.	Services	6	1	1
*	Operating profit / loss (+/-) I. + II. - A. - B. - C. - D. - E. + III. - F.	30	8	4
VI.	Interest revenues and similar revenues (VI.1. to VI.2.)	39	2	2
VI. 1.	Interest revenues and similar revenues – controlled or controlling entity	40	2	2
K.	Other financial costs	47	7	8
*	Profit / loss from financial operations (+/-) IV. - G. + V. - H. + VI. - I. - J. + VII. - K.	48	-5	-6
**	Profit / loss before tax (+/-) * (I. 30) + * (I. 48)	49	3	-2
**	Profit / loss after tax (+/-) ** (I. 49) - L.	53	3	-2
***	Profit / loss of accounting period (+/-) ** (I. 53) - M.	55	3	-2
*	Net turnover of accounting period I. + II. + III. + IV. + V. + VI. + VII.	56	11	7

Day of drawing up:  30.06.2023	Specimen signature of statutory body of accounting unit or specimen signature of natural person who is the accounting unit Indoco Remedies Czech s.r.o. Třtinová 260/1 196 00 Praha 9 IČ: 04472152 DIČ: CZ04472152
Legal form of accounting unit	Scope of business
Note:	

## Notes to the Financial Statements § 39 vyhl. č. 500/2002 Sb.

### Business name and registered office:

Indoco Remedies Czech s.r.o.  
Titinová 260/1, 19600 Praha

### General information

Company registration number : 04472152  
Registered at: Prague City Court  
Date of commencement of the accounting entity: 9.10.2015  
Legal form: Limited company  
In liquidation: NO  
Scope of business: Other business and management consultancy activities  
Balance sheet day: 31.03.2023  
Accounting period from 1.4.2022 to 31.3.2023  
Date of the financial statements: 30.6.2023  
File number: C 248222

### Accounting principles

The company has to check whether it is not a consolidated unit in term of Sec. 22 of Act No. 563/1991 Coll., on Accounting, as amended. The company is a consolidated unit also when it does not fulfil the criteria of Sec.22 par.3 of Act No. 563/1991 Coll., on Accounting, as amended.

Signature of the authorised representative

**indoco Remedies Czech s.r.o.**  
Titinová 260/1  
196 00 Praha 9  
IČ: 04472152 DIČ: CZ04472152

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Name of the accounting entity



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