



Audit & Tax Services

Ref. No. 50/1-AB
as of 18.04.2017

INDEPENDENT AUDITOR'S REPORT

**General Director
of Lupin Ukraine LLC
Mr. Jamon John Soman**

Opinion

We have audited the financial statements of Lupin Ukraine LLC (hereinafter – the Company), which comprise the Balance Sheet (Statement of Financial Position) as at 31.12.2016 and as at 31.03.2017, Statement of Financial Results (Statement of Comprehensive Income) for the year then ended.

In our opinion, the accompanying financial statements of the Company are prepared, in all material respects, in accordance with the Ukrainian Accounting Standards (UAS).

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 Financial Statements section of our report. We are independent from the Company in accordance with the ethical requirements relating to audit of financial statements in Ukraine, 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.

Material Uncertainty Related to Going Concern

While not changing our opinion, we would like to draw your attention to the fact, that the Company conducts its activity in terms of financial, economic and political crises. Due to unstable situation in Ukraine, the Company's activity is accompanied by risks. At the present moment, we cannot reliably assess influence of such risks on the future activity of the Company. Therefore, the Company's financial statements do not contain adjustments related to such risks and their possible results. However, they will be reflected in the financial statements after their identification and reliable assessment.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Ukrainian Accounting Standards (UAS), and for such internal control as management 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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HLB Ukraine is a member of  International. A world-wide network of independent accounting firms and business advisers

Those charged with governance 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 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 statements.

As part of an audit in accordance with ISAs, 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 management.
- 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 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.

We communicate with those charged with governance 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.

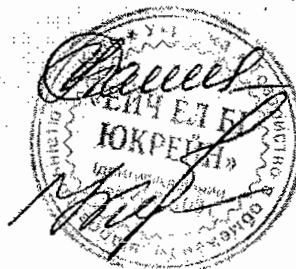
Signatures of auditors:

General Director
HLB UKRAINE LLC
Certificate No. 006812 of ACU,
Certificate ACCA DipIFR No. 1734596

Senior Auditor
Certificate No. 007062 of ACU

April 18, 2017

HLB UKRAINE LLC
11/11 Gusovskogo Street, office 3, Kyiv, Ukraine



Olga Samusieva

Nataliya Kolodach

Annex No. 1
to the Provision (standard) of the accounting No. 25
Financial report of the small enterprise

| | | |
|--|---|-------------------|
| | | Codes |
| | DATE (Year, month, day) | 2017 01 01 |
| Enterprise | Lupin Ukraine LLC | USREOU 40655098 |
| Territory | Darnytsky District, Kyiv | COATSU 8036300000 |
| Type of ownership | Limited liability company | CTO 240 |
| State public authorities | | ISSAB |
| Type of economic activity | Manufacturing medicine and pharmacological materials | CEA 46.46 |
| Average number of employees ¹ | 1 | |
| Unit of measurement: | thousand UAH with one decimal place | |
| Address: | | |

BALANCE SHEET

as of 31.12.2016

| | | Form No. 1-m | SCAD code | 1801006 |
|---|-------------|--|------------------------------------|---------|
| Assets | Line code | At the beginning of the reporting period | At the end of the reporting period | |
| 1 | 2 | 3 | 4 | |
| 1. Non-current assets | | | | |
| Capital investments in-progress | 1005 | - | - | |
| Fixed assets: | 1010 | - | 16,2 | |
| historical cost | 1011 | - | 18,8 | |
| depreciation | 1012 | - | (2,6) | |
| Long-term biological assets | 1020 | - | - | |
| Long-term financial investments | 1030 | - | - | |
| Other non-current assets | 1090 | - | - | |
| Total under the section I | 1095 | - | 16,2 | |
| II. Current assets | | | | |
| Stocks | 1100 | - | 1 098,2 | |
| Including finished goods | 1103 | - | 1 098,2 | |
| Current biological assets | 1110 | - | - | |
| Receivables for the products, goods, work, services | 1125 | - | 441,5 | |
| Settlements with budget | 1135 | - | 4,2 | |
| Including income tax | 1136 | - | - | |
| Other current receivables | 1155 | - | 243,7 | |
| Current financial investment | 1160 | - | - | |
| Cash assets and their equivalents: | 1165 | - | 11,0 | |
| Expenditures of the future periods | 1170 | - | 1,3 | |
| Other current assets | 1190 | - | 91,5 | |
| Total under the section II | 1195 | - | 1 891,4 | |
| III. Non-current assets held for sale and groups of disposal | 1200 | - | - | |
| Balance | 1300 | - | 1 907,6 | |

| Liabilities | Line code | At the beginning of the reporting period | At the end of the reporting period |
|---|-------------|--|------------------------------------|
| 1 | 2 | 3 | 4 |
| I. Equity capital | | | |
| Registered (share) capital | 1400 | - | 100,0 |
| Additional capital | 1410 | - | - |
| Reserve capital | 1415 | - | - |
| Non-distributed income (non-covered loss) | 1420 | - | (392,8) |
| Non-paid capital | 1425 | - | - |
| Total under the section I | 1495 | - | (292,8) |
| II. Long-term liabilities, target financing and security | | | |
| III. Current liabilities | | | |
| Short-term bank loans: | 1600 | - | - |
| Long-term liabilities | 1610 | - | - |
| Goods, work, services | 1615 | - | 1 328,7 |
| Settlements with budget | 1620 | - | 23,7 |
| including under income tax | 1621 | - | - |
| Insurance | 1625 | - | - |
| Labor payment | 1630 | - | 35,8 |
| Income of future periods | 1665 | - | - |
| Other current liabilities | 1690 | - | 812,2 |
| Total under the section III | 1695 | - | 2 200,4 |
| IV. Liabilities related to non-current assets held for sale and groups of disposal | | | |
| | 1700 | - | - |
| Balance | 1900 | - | 1 907,6 |

STATEMENT ON FINANCIAL RESULTS
for 2016

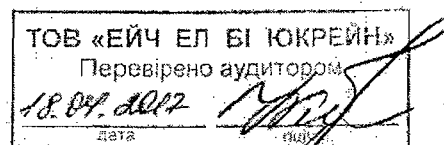
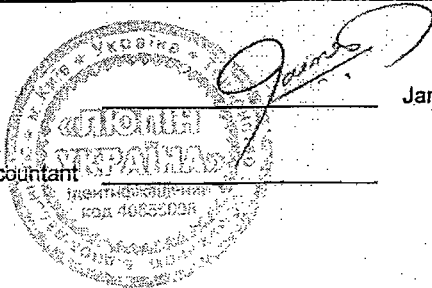
Form No. 2-m SCAD code 1801007

| Item | Line code | For the reporting period | For the same period of the previous year |
|---|-------------|--------------------------|--|
| 1 | 2 | 3 | 4 |
| Net income from sale of products (goods, works, services) | 2000 | 533,7 | - |
| Other operation income | 2120 | 1,8 | - |
| Other income | 2240 | - | - |
| Total income (2000 + 2120 + 2240) | 2280 | 535,5 | - |
| Net cost of sold products (goods, work, services) | 2050 | (204,5) | - |
| Other operation expenses | 2180 | (723,8) | - |
| Other expenses | 2270 | - | - |
| Total expenses (2050 + 2180 + 2270) | 2285 | (928,3) | - |
| Financial result before taxation (2280 - 2285) | 2290 | (392,8) | - |
| Income tax | 2300 | - | - |
| Net profit (loss) | 2350 | (392,8) | - |

Head

Jamon D.S.

Chief Accountant



Annex No. 1
to the Provision (standard) of the accounting No. 25
Financial report of the small enterprise

| | | |
|--|---|-------------------|
| | | Codes |
| | DATE (Year, month, day) | 2017 01 01 |
| Enterprise | Lupin Ukraine LLC | USREOU 40655098 |
| Territory | Darnytsky District, Kyiv | COATSU 8036300000 |
| Type of ownership | Limited liability company | CTO 240 |
| State public authorities | | ISSAB |
| Type of economic activity | Manufacturing medicine and pharmacological materials | CEA 46.46 |
| Average number of employees ¹ | 3 | |
| Unit of measurement: | thousand UAH with one decimal place | |
| Address: | | |

BALANCE SHEET

as of 31.03.2017

Form No. 1-m SCAD code 1801006

| Assets | Line code | At the beginning of the reporting period | At the end of the reporting period |
|---|-------------|--|------------------------------------|
| 1 | 2 | 3 | 4 |
| I. Non-current assets | | | |
| Capital investments in-progress | 1005 | - | - |
| Fixed assets: | 1010 | 16,2 | 15,5 |
| historical cost | 1011 | 18,8 | 18,8 |
| depreciation | 1012 | (2,6) | (3,3) |
| Long-term biological assets | 1020 | - | - |
| Long-term financial investments | 1030 | - | - |
| Other non-current assets | 1090 | - | - |
| Total under the section I | 1095 | 16,2 | 15,5 |
| II. Current assets | | | |
| Stocks | 1100 | 1 098,2 | 1018,50 |
| Including finished goods | 1103 | 1 098,2 | 1018,50 |
| Current biological assets | 1110 | - | - |
| Receivables for the products, goods, work, services | 1125 | 441,5 | 238,6 |
| Settlements with budget | 1135 | 4,2 | 4,1 |
| Including income tax | 1136 | - | - |
| Other current receivables | 1155 | 243,7 | 1205,2 |
| Current financial investment | 1160 | - | - |
| Cash assets and their equivalents: | 1165 | 11,0 | 1403,8 |
| Expenditures of the future periods | 1170 | 1,3 | 0,9 |
| Other current assets | 1190 | 91,5 | 167,6 |
| Total under the section II | 1195 | 1 891,4 | 4038,6 |
| III. Non-current assets held for sale and groups of disposal | 1200 | - | - |
| Balance | 1300 | 1 907,6 | 4054,1 |

| Liabilities | Line code | At the beginning of the reporting period | At the end of the reporting period |
|---|-------------|--|------------------------------------|
| 1 | 2 | 3 | 4 |
| I. Equity capital | | | |
| Registered (share) capital | 1400 | 100,0 | 100,00 |
| Additional capital | 1410 | - | - |
| Reserve capital | 1415 | - | - |
| Non-distributed income (non-covered loss) | 1420 | (392,8) | (826,3) |
| Non-paid capital | 1425 | - | - |
| Total under the section I | 1495 | (292,8) | (726,3) |
| II. Long-term liabilities, target financing and security | 1595 | - | 24,2 |
| III. Current liabilities | | | |
| Short-term bank loans: | 1600 | - | - |
| Long-term liabilities | 1610 | - | - |
| Goods, work, services | 1615 | 1 328,7 | 1,0 |
| Settlements with budget | 1620 | 23,7 | 39,0 |
| including under income tax | 1621 | - | - |
| Insurance | 1625 | - | 1,5 |
| Labor payment | 1630 | 35,8 | 41,2 |
| Income of future periods | 1665 | - | - |
| Other current liabilities | 1690 | 812,2 | 4673,5 |
| Total under the section III | 1695 | 2 200,4 | 4756,2 |
| IV. Liabilities related to non-current assets held for sale and groups of disposal | 1700 | - | - |
| Balance | 1900 | 1 907,6 | 4054,1 |

STATEMENT ON FINANCIAL RESULTS
for 1 quarter of 2017

Form No. 2-m SCAD code 1801007

| Item | Line code | For the reporting period | For the same period of the previous year |
|---|-------------|--------------------------|--|
| 1 | 2 | 3 | 4 |
| Net income from sale of products (goods, works, services) | 2000 | 218,4 | - |
| Other operation income | 2120 | 44,4 | - |
| Other income | 2240 | - | - |
| Total income (2000 + 2120 + 2240) | 2280 | 262,8 | - |
| Net cost of sold products (goods, work, services) | 2050 | (79,7) | - |
| Other operation expenses | 2180 | (616,7) | - |
| Other expenses | 2270 | - | - |
| Total expenses (2050 + 2180 + 2270) | 2285 | (696,4) | - |
| Financial result before taxation (2280 - 2285) | 2290 | (433,6) | - |
| Income tax | 2300 | - | - |
| Net profit (loss) | 2350 | (433,6) | - |

Head

Jamon D.S.

Chief Accountant

ТОВ «ЕЙЧ ЕЛ БІ ЮКРЕЙН»
Перевірено аудитором
18.04.2017
Дата

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis for financial statements preparation

The Company financial statements were prepared in accordance with the Ukrainian Accounting Standards (UAS).

These financial statements were prepared based on the following fundamental principles:

- prudence – application of measurement methods in financial accounting, which are to prevent understatement of the company's liabilities and expenses measurement and overstatement of its assets and income;
- completeness – the financial statements have to contain all information on the actual and potential consequences of economic transactions and events which can affect decisions taken on their basis;
- separate entity assumption – each company is treated as a legal entity separated from its owners, the owners' personal property and liabilities shall not be recorded in the company's financial statements;
- consistency – constant (year after year) application by the company of the chosen accounting policy. The accounting policy may be changed only in cases envisaged by the Ukrainian Accounting Standards, and such changes shall be justified and disclosed in the financial statements;
- going concern – the company assets and liabilities are measured based on the assumption that the company will operate further;
- matching principle – to determine the reporting period financial result, it is necessary to compare the reporting period income and expenses incurred to receive such income. In this case, income and expenses shall be recorded in financial accounting and financial statements when such income and expenses arise, irrespective of the date of cash receipt or payment;

The financial statements are presented in UAH, and all amounts are rounded to thousands with one decimal place.

1.2. Revenue recognition

Revenue is recognized if receipt of economic benefits by the Company is estimated as probable and if revenue can be reliably measured, irrespective of the time when payment was made. Revenue is measured at fair value of remuneration received or to be received, with account of payment conditions stipulated in a contract, less taxes and duties.

Goods sales

Revenue from goods sales is normally recognized upon goods delivery, when the material risks and benefits from goods ownership pass to the buyer.

Services rendering

Revenue from services provision is recognized based on the degree of services completion. If the financial result from a contract cannot be reliably measured, revenue shall be recognized only within the amount of reimbursable expenses incurred.

1.3 Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured according to the amount to be reimbursed by the tax authorities or payable to the tax authorities. The tax rates and tax legislation applied for calculation of this amount comprise the rates and legislation

Lupin Ukraine LLC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED March 31, 2017
(in thousand UAH)

adopted or actually adopted in Ukraine as at the reporting date.

1.4 Fixed assets

Fixed assets are measured at their historical cost, less the depreciation accrued and impairment losses.

The fixed assets historical cost comprises the amount paid to the supplier, increased by the amount of expenses directly related to fixed assets acquisition.

Depreciation is calculated on straight-line basis within the estimated useful life of assets, as follows:

- Production machines and equipment – 5 years;
- Production appliances, inventory – 4 years;
- Vehicles – 5 years;
- Other fixed assets – 1-4 years.

The useful life and depreciation methods of assets shall be analyzed at the end of each reporting period and adjusted if necessary.

1.5 Lease

Determination of whether a contract is a lease or contains features of rent, is based on the nature of a transaction. In this case, it is necessary to establish whether as at the date of contract commencement, whether its fulfillment depends on the use of particular asset(s) and whether the right to use such asset(s) passes to another entity as the result of such a contract.

The Group as lessee

Operational lease payments shall be evenly recognized as operational costs in the Statement of Financial Results within the whole lease period.

The Group as lessor

Lease contracts, under which virtually all risks and benefits from asset ownership remain with the Group, shall be classified as operational lease. Primary direct expenses incurred when entering an operational lease contract, shall be included into the book value of the asset provided into lease and recognized within the lease period on the same basis as the lease income. Lease payments shall be recognized within revenue on monthly basis according to the accrual principle.

1.6 Intangible assets

Intangible assets acquired separately shall be measured at historical cost during their primary recognition. After primary recognition, intangible assets shall be accounted at their historical cost less accumulated amortization and accumulated impairment losses (if available). Intangible assets with limited useful life shall be amortized within this period and measured for impairment, if features of impairment of such an intangible asset are in place. The amortization accrual period and method for an intangible asset with limited useful life shall be revised, at least, at the end of each reporting period.

Expenses for amortization of intangible assets with limited useful life shall be recognized in the Statement of Financial Results in the expenses category corresponding to the intangible assets function. Income or expenses from termination of intangible asset recognition shall be measured as the difference between net revenue from asset disposal and asset book value, and recognized in the Statement of Financial Results as at termination of recognition of such an asset.

Lupin Ukraine LLC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED March 31, 2017
(in thousand UAH)

2. Financial instruments - primary recognition and further measurement

2.1. Receivables

Receivables are recognized as an asset if there exists probability of the company gaining future economic benefits and if their amount can be reliably measured.

Current receivables for products, goods, works, and services shall be recognized as an asset simultaneously with recognition of income from products, goods, works, and services sales, and shall be measured at historical cost. In case of deferred payment for products, goods, works, and services, with difference created between the receivables fair value and the nominal amount of cash and/or cash equivalents to be received for products, goods, works, or services, such a difference shall be recognized as receivables on income (interest) accrued within the period of its accrual.

Current receivables constituting a financial asset (except for purchased receivables and those for sale) shall be included into the balance sheet total at their net realizable value. To determine the net realizable value as at the balance sheet date, the amount of the doubtful debts provision shall be calculated.

2.2. Financial assets impairment

The Group assesses the availability of objective features of financial asset impairment as at each reporting date. A financial asset shall be treated as impaired only when there exists objective evidence of impairment due to one or more events occurring after asset primary recognition, which made an reliably measurable impact onto the expected cash flows on the financial asset or a group of financial assets.

Impairment evidence may include indications of debtor or debtors experiencing material financial difficulties, being unable to service their debt or not accurately paying their debt interest or principal, as well as the probability of debtors starting bankruptcy proceedings or going into other financial reorganization.

3. Inventories

Inventories shall be measured at the lowest of the two: purchase price and net realizable value.

The net realizable value shall be determined as the foreseeable sales price in the course of normal activity, less settlement costs for production completion and sales.

4. Cash and short-term deposits

Cash and short-term deposits in the Statement of Financial Position include cash at banks and ready cash, and short-term deposits with primary repayment period of 3 months or less.

2. INFORMATION BY SEGMENTS

Income (revenue) from sale of products (goods, works, services)

| | 31.03.2017 | 31.12.2016 |
|---|--------------|--------------|
| Income from sale of goods (works, services) | 218,4 | 533,7 |
| Total income | 218,4 | 533,7 |

Cost of sales of products (works, services)

| | 31.03.2017 | 31.12.2016 |
|--|-------------|--------------|
| Cost of sold products (goods, works, services) | 79,7 | 204,5 |
| Total | 79,7 | 204,5 |

Lupin Ukraine LLC
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED March 31, 2017
 (in thousand UAH)

3. OTHER OPERATING INCOME

| | 31.03.2017 | 31.12.2016 |
|-------------------------------------|-------------|------------|
| Foreign currency sales income | 41,6 | 0,2 |
| Operational exchange difference | 2,7 | 1,6 |
| Total other operating income | 44,4 | 1,8 |

4. OTHER OPERATING EXPENSES

| | 31.03.2017 | 31.12.2016 |
|--|--------------|--------------|
| Loss from operational exchange difference | 35,4 | 30,5 |
| Salaries expenses | 151,6 | 188,8 |
| Amount of taxes and duties accrued | 28,0 | 33,7 |
| Lease expenses | 380,8 | 449,0 |
| Property, plant and equipment depreciation | 1,2 | 3,0 |
| Bank commission | 18,6 | 5,7 |
| Other operational expenses | 1,2 | 113,1 |
| Total other operating expenses | 616,7 | 723,8 |

In certain conditions Ukrainian companies have to make income tax advance payments.

5. PROPERTY, PLANT AND EQUIPMENT

| CHANGES IN PROPERTY, PLANT AND EQUIPMENT | Buildings and structures | Machines and equipment | Tools, appliances, inventory | Vehicles | Other property, plant and equipment | Total property, plant and equipment |
|--|--------------------------|------------------------|------------------------------|----------|-------------------------------------|-------------------------------------|
| Historical cost as at 31.12.2016 | - | - | - | - | 3,6 | 3,6 |
| Historical cost as at 31.03.2017 | - | - | - | - | 3,6 | 3,6 |
| Current depreciation | - | - | - | - | 1,8 | 1,8 |
| Received | - | - | - | - | - | - |
| Disposal | - | - | - | - | - | - |
| Reclassification | - | - | - | - | - | - |
| Other increase/reduction | - | - | - | - | - | - |
| Depreciation as at 31.03.2017 | - | - | - | - | 1,8 | 1,8 |
| Depreciated cost as at 31.03.2017 | - | - | - | - | 1,8 | 1,8 |

6. INTANGIBLE ASSETS

| CHANGES IN INTANGIBLE ASSETS | Trademarks | Software | Other intangible values | Total |
|----------------------------------|------------|----------|-------------------------|-------|
| Historical cost as at 31.12.2016 | - | 15,2 | - | 15,2 |
| Purchase | - | - | - | - |
| Sales | - | - | - | - |
| Liquidation | - | - | - | - |
| Other reductions | - | - | - | - |
| Historical cost as at 31.03.2017 | - | 15,2 | 0 | 15,2 |
| Amortization as at 31.12.2016 | - | 0,75 | - | 0,75 |
| Current amortization | - | 0,75 | - | 0,75 |
| Amortization as at 31.03.2017 | 0 | 1,5 | - | 1,5 |
| Amortized cost as at 31.03.2017 | - | 13,7 | - | 13,7 |

Lupin Ukraine LLC
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED March 31, 2017
 (in thousand UAH)

7. INVENTORIES

| INVENTORIES | 31.03.2017 | 31.12.2016 |
|--------------------------|----------------|----------------|
| Materials | - | - |
| Goods | 1 018,5 | 1 098,2 |
| Total inventories | 1 018,5 | 1 098,2 |

8. CURRENT TRADE RECEIVABLES

| SHORT-TERM SUPPLY AND OTHER RECEIVABLES | 31.03.2017 | 31.12.2016 |
|--|----------------|--------------|
| Receivables for goods, works, and services | 238,6 | 441,5 |
| Receivables on settlements with the budget | 4,1 | 4,2 |
| Other current receivables (lease advance payment) | 1 205,2 | 243,7 |
| Short-term supply and other receivables, total gross, | 1 447,8 | 689,4 |

9. CASH AND SHORT-TERM DEPOSITS

| | 31.03.2017 | 31.12.2016 |
|-----------------------|----------------|-------------|
| Cash and cash in bank | 1 403,8 | 11,0 |
| Total | 1 403,8 | 11,0 |

10. TRADE AND OTHER PAYABLES

| SHORT-TERM SUPPLY AND OTHER PAYABLES | 31.03.2017 | 31.12.2016 |
|--|----------------|----------------|
| On supply of goods received from non-residents | - | 1328,7 |
| Payables for goods, works, and services | 1,0 | - |
| Payables on settlements with the budget | 38,9 | 23,7 |
| Payables on salaries | 41,2 | 35,8 |
| On social insurance funds | 1,5 | - |
| Other current liabilities | 4 673,5 | 812,2 |
| Total short-term liabilities | 4 756,2 | 2 200,4 |

Other current liabilities:

| | 31.03.2017 | 31.12.2016 |
|----------------------------|-------------|------------|
| Unused vacations allowance | 24,2 | - |
| Total | 24,2 | - |

ТОВ «ЛІП Ч ЕЛ БІ УКРЕЙН»
 Перевірено аудитором
 18.04.2017
 ДІЯТІ