



SUN PHARMACEUTICALS FRANCE 31 03 2019

MARKETING DE PROD PHARMA CEUTIQ
34 RUE JEAN MERMOZ

78600 MAISONS LAFFITTE

Comptes annuels au 31/03/2019

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Financial statements

BALANCE SHEET ASSETS

		Note	Period N, closing at:				
			31/03/2019	31/03/2018			
			Gross 1	Provision for depreciation 2	Net 3	Net 4	
Capital subscribed, uncalled		(I) 30					
CAPITAL ASSETS	INTANGIBLE ASSETS	Formation expenses					
		Development costs					
		Franchises, patents and other similar rights					
		Goodwill (1)					
		Other intangible assets					
		Intangible assets in progress					
		Payments on account					
	TANGIBLE ASSETS	Land	31				
		Buildings					
		Plant, machinery and equipment					
Other tangible assets						29 640	
Fixed assets in progress							
Payments on account							
FINANCIAL ASSETS (3)	Participating interests (equity method)						
	Other participating interests						
	LT receivables from related companies						
	Portfolio investments						
	Other fixed securities						
	Loans						
	Other financial assets						
Total (II)						29 640	
CURRENT ASSETS	INVENTORIES	Raw materials and supplies					
		Work in progress - goods	32				
		Work in progress - services					
		Semi-processed and finished goods					
		Goods held for resale					1 562 961
	Payments on account made	33					1 195
	RECEIVABLES	Trade notes and accounts (3)	34	310 664	29 243	281 421	1 827 302
		Other receivables (3)		24 925		24 925	46 943
		Capital subscribed, called yet unpaid					
	OTHER	Investment securities (includ. shares:)	35				
Cash instruments							
	Cash		141 020		141 020	728 974	
ADJUSTMENT ACCOUNTS	Prepaid expenses (3)	36					
	Total (III)		476 610	29 243	447 366	4 167 375	
	Expenses of issue of loans to be spread out (IV)	36					
	Premiums on redemption of debt securities (V)						
	Translation differences (assets) (VI)						
GRAND TOTAL (I à VI)			476 610	29 243	447 366	4 197 015	
References : (1) including leasehold acquisition cost :			(2) Short term financial investments		(3) Amount falling due + 1 year		
Reserve of title as security :	Fixed assets :		Inventories :		Receivables :		

BALANCE SHEET LIABILITIES

	Note	31/03/2019	31/03/2018	
SHAREHOLDER EQUITY	Legal or share capital (1) (of which, paid up: 37 000)	37 000	37 000	
	Premiums on share issues, mergers, contributions			
	Appraisal increase credit (2) (including difference via equity method)			
	Legal reserve (3)			
	Statutory or contractual reserves			
	Regulated reserves (3) (Including special reserve for changes in price rates)	40		
	Other reserves (Including reserve for purchases of original works by live artists)			
	Retained earnings carried forward		-343 628	-284 430
	NET INCOME OR LOSS OF THE PERIOD		-42 322	-59 198
	Investment subsidies			
Regulated provisions				
	Total (I)	-348 950	-306 628	
OTHER SHAREHOLD. EQUITY	Income from issues of equity interests	41		
	Conditional subsidies			
	Total (II)			
PROVISIONS FOR CONTING. & EXPENSES	Provision for contingency	42		
	Provision for expenses			
	Total (III)			
LIABILITIES (4)	Convertible debenture loans			
	Other debenture loans			
	Sums owed to lending institutions (5)			
	Sundry financial debts and borrowings (Including shareholder borrowings)	43	711 168	1 583 529
	Payments on account received on orders in progress			
	Trade notes and accounts payable		79 412	2 686 709
	Tax and social liabilities		5 735	233 404
	Liabilities to fixed asset suppliers and related accounts			
Other liabilities				
Cash instruments				
Adjustm accounts	Prepaid income (4)	44		
	Total (IV)	796 316	4 503 643	
	Translation differences (liabilities) (V)	44		
	GRAND TOTAL (I to V)	447 366	4 197 015	
Footnotes	(1) Appraisal increase credit incorporated into the capital			
	(2) Including Special revaluation reserve (1959)			
	(2) Including Appraisal increase credit (2)			
	(2) Including Revaluation reserve (1976)			
	(3) Including special long term gains reserve			
(4) Prepayments (income and expenses) within one year		796 316	4 503 643	
(5) Including current bank borrowings, bank and post office account (CCP) credit balances				

PROFIT AND LOSS ACCOUNT FOR THE PERIOD

				Note	31/03/2019	31/03/2018		
Number of months in period					12	12		
OPERATING INCOME		1 - France	2 - Export	50	Total	Total		
	Sales of goods held for resale	1 588 769			1 588 769	1 331 202		
	Production sold	goods	-105 867			-105 867		
		services	59 123			59 123	638 408	
	NET TURNOVER (14)		1 542 026			1 542 026	1 969 610	
	Production taken into inventory							
	Production capitalised							
	Operating subsidies							
Provisions and depreciation written back, charges transferred (9)					347 577	268 665		
Other income (1) (11)					1	1 005		
Total operating income (2) (I)					1 889 604	2 239 279		
OPERATING EXPENSES	Purchase of goods held for resale (including customs duty)					2 094 311		
	Inventory changes (goods held for resale)					1 745 370	-1 446 912	
	Purchases of raw materials and supplies (including customs duties)						42 300	
	Changes of inventory (raw materials and supplies)							
	Other purchases and external charges (3) (6bis)					43 822	442 909	
	Taxes, levies and similar payments					-3 771	11 988	
	Wages and salaries				51	-26 401	622 276	
	Payroll charges (10)					-17 056	265 896	
	Appropriation to depreciation of fixed assets					874	20 099	
	Appropriation to provisions for fixed assets							
	Appropriation to provisions for current assets					164 666	194 852	
	Appropriation to provisions for contingency and expenses							
	Other expenses (12)					0	21	
Total operating expenses (4) (II)					1 907 505	2 247 740		
1 - OPERATING INCOME OR LOSS (I - II)					-17 901	-8 461		
INTEREST FINANCIAL	Profit appropriated or loss transferred (III)				52			
	Loss appropriated or profit transferred (IV)							
FINANCIAL INCOME	Financial income from participating interests (5)				53			
	Other investment income and amounts owed (5)							
	Other interest and similar income (5)					57	51	
	Provisions written back and charges transferred							
	Foreign exchange gains						1 955	
Net gains on realisation of investments held as current assets								
Total financial income (V)					57	2 007		
FINANCIAL CHARGES	Allocation to financial assets and provisions				54			
	Interest and similar charges (6)					27 639	29 612	
	Foreign exchange losses						28	
	Net charges on realisation of investments held as current assets							
Total financial charges (VI)					27 639	29 641		
2 - FINANCIAL PROFIT OR LOSS (V - VI)					-27 582	-27 634		
3 - CURRENT INCOME OR LOSS BEFORE TAX (I-II+III-IV+V-VI)					-45 483	-36 095		

PROFIT AND LOSS ACCOUNT FOR THE PERIOD

	Note	31/03/2019	31/03/2018	
EXTRAORDINARY INCOME	Extraordinary income from operating transactions			
	Extraordinary income from capital transactions	55	70 729	498 349
	Provisions written back and charges transferred			
Total extraordinary income (VII)		70 729	498 349	
EXTRAORDINARY CHARGES	Extraordinary charges on operating transactions (6bis)		49 019	
	Extraordinary charges on capital transactions	56	67 569	472 433
	Extraordinary allocation to depreciation and provisions			
Total extraordinary charges (VIII)		67 569	521 452	
4 - EXTRAORDINARY INCOME OR LOSS (VII - VIII)		3 161	-23 103	
	Employee profit share (IX)	57		
	Income tax (X)	58		
TOTAL INCOME (I+III+V+VII)		1 960 390	2 739 635	
TOTAL CHARGES (II+IV+VI+VIII+IX+X)		2 002 712	2 798 833	
5 - PROFIT OR LOSS (total income - total charges) (15)		-42 322	-59 198	

Footnotes	(1)	Including payment instalments on long term transactions		
	(2)	Of which	- Income from real estate rentals	4 834
			- Income from prior period operations	
	(3)	Of which	- Property leasing	
			- Real estate leasing	
	(4)	Of which, charges for prior period operations		
	(5)	Of which, income related to affiliated undertakings		
	(6)	Of which, interest related to affiliated undertakings		
	(6 bis)	Of which, gifts to agencies of general interest (Art.238 bis of the French tax code)		
	(9)	Of which, charges transferred	503	165 571
	(10)	Of which, personal contributions of the proprietor (13)		
	(11)	Of which, royalties for concession of patents, licences (income)		
	(12)	Of which, royalties for concession of trademarks, licences (charges)		
	(13)	Of which, premiums and additional personal contributions: optional		
			obligatory	
(14)	Turnover in Euros and cents	1 542 026,03	1 969 609,82	
(15)	Net income or loss in Euros and cents	-42 321,94	-59 197,79	

Line items

Note 31 - Fixed assets

Description	31/03/2019	31/03/2018
OTHER TANGIBLE ASSETS		
Matériel transport		69 080
Matériel bureau et informatique		11 949
Amort matériel de transport		-49 015
Amort matériel de bureau		-2 374
Total		29 640
Total Fixed assets		29 640

Note 32 - Inventories

Description	31/03/2019	31/03/2018
GOODS HELD FOR RESALE		
Stock marchandises		1 745 370
Dépréciation des Stocks		-182 408
Total		1 562 961
Total Inventories		1 562 961

Note 33 - Payments on account

Description	31/03/2019	31/03/2018
PAYMENTS ON ACCOUNT GIVEN		
Frs avances & acptes versés / cde		1 195
Total		1 195
Total Payments on account		1 195

Note 34 - Accounts receivable

Description	31/03/2019	31/03/2018
TRADE NOTES AND ACCOUNTS RECEIVABLE		
Clients	40 367	1 523 568
Bills Receivable		183 690
Clients douteux	270 298	149 288
Prov dépréciation cpte clients	-29 243	-29 243
Total	281 421	1 827 302
OTHER RECEIVABLES		
Fournisseurs débiteurs	1 442	
Swisslife Prévoyance N° 010866171	565	
CICE - Rembt à recevoir	826	826
TVA sur autres biens & services	1 906	0
Crédit de TVA à reporter	186	893
TVA sur Acquisitions intracom	0	0
<i>To transfer</i>	4 925	1 719

Description	31/03/2019	31/03/2018
<i>Transfer</i>	4 925	1 719
Remboursement taxe s/CA ddé		17 000
Taxe s/CA factures non parvenue		2 224
Créance s/cessions immobilisation	20 000	20 000
NDF M Archer		2 000
NDF N Romdhane		3 000
NDF N Taddei		1 000
Total	24 925	46 943
Total Accounts receivable	306 346	1 874 245

Note 35 - Miscellaneous

Description	31/03/2019	31/03/2018
CASH		
Caisse d'épargne	141 020	684 916
Caisse d'épargne - Compte Excédent	0	44 058
Total	141 020	728 974
Total Miscellaneous	141 020	728 974

Note 40 - Shareholder equity

Description	31/03/2019	31/03/2018
LEGAL CAPITAL		
Capital souscrit appelé versé	37 000	37 000
Total	37 000	37 000
RETAINED EARNINGS CARRIED FORWARD		
Report à nouveau débit	-343 628	-284 430
Total	-343 628	-284 430
NET INCOME OR LOSS OF THE PERIOD		
Résultat de l'exercice	-42 322	-59 198
Total	-42 322	-59 198
Total Shareholder equity	-348 950	-306 628

Note 43 - Accounts payable

Description	31/03/2019	31/03/2018
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Description	31/03/2019	31/03/2018
SUNDRY FINANCIAL DEBTS AND BORROWINGS		
Alkaloida Long Term Loan (850 000)	269 359	269 359
Akaloida Long Term loan (1 200 000)	300 000	1 200 000
Loan Interest upto 31 03 2016	35 871	35 871
Loan Interest upto 31 03 2017	48 698	48 698
Loan Interest upto 31 03 2018	29 602	
Intérêts courus / autres emprunts	27 639	29 602
Total	711 168	1 583 529
TRADE NOTES AND ACCOUNTS		
Fournisseurs	71 912	2 671 361
Fournisseurs factures non parvenues	7 500	15 348
Total	79 412	2 686 709
TAX AND SOCIAL LIABILITIES		
<i>PERSONNEL ET COMPTES RATTACHÉS</i>		80 988
Dettes prov p/ congés payés		18 067
Primes à payer		62 921
<i>SÉCURITÉ SOCIALE ET AUTRES ORGANISMES</i>	1 253	145 675
URSSAF		43 847
Swisslife Mutuelle N° 010866175	636	2 733
Swisslife Prévoyance N° 010866171		3 475
Swisslife ret Art 83	617	11 563
Klesia Mornay Caisse Retraite		44 937
Charges à payer sur CP		8 714
Prov charges s/primes à verser		30 407
<i>ETAT ET AUTRES COLLECTIVITÉS PUBLIQUES</i>	4 482	6 741
TVA sur immobilisations	0	0
TVA collectée	4 482	0
Etat - TVS à payer		369
Etat - Taxe Form. Prof. Cont. à pay		1 272
Etat - Taxe Apprentissage à payer		1 573
Etat - CET à payer		3 527
Total	5 735	233 404
Total Accounts payable	796 316	4 503 643

Note 50 - Operating revenues

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
SALES OF GOODS HELD FOR RESALE - FRANCE				
Ventes Carboplatin 5ML		485	-485	-100,00
Ventes Carboplatin 15ML		660	-660	-100,00
Ventes Carboplatin 45ML		9 509	-9 509	-100,00
Ventes Carboplatin 60ML		19 590	-19 590	-100,00
Ventes Temozolomide 5MG CAPS	9 025	990	8 036	812,10
Ventes Temozolomide 20MG CAPS	47 938	10 747	37 190	346,04
<i>To transfer</i>	56 963	41 981	14 982	35,69

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>	56 963	41 981	14 982	35,69
Ventes Temozolomide 100MG CAPS	298 263	64 975	233 288	359,04
Ventes Temozolomide 140MG CAPS	170 102	26 267	143 835	547,59
Ventes Temozolomide 180MG CAPS	120 600	6 606	113 994	1 725,61
Ventes Temozolomide 250MG CAPS	283 435	14 877	268 558	1 805,14
Ventes Letrozole 2,5MG	5 494		5 494	
Ventes Sumatriptan 6MG/0,05ML	260 835	639 187	-378 352	-59,19
Ventes Esomeprazole 40MG	8 442	75 598	-67 157	-88,83
Ventes Atosiban 37,5 MG	146 653	125 659	20 994	16,71
Ventes Keveyis 50MG	10 631	57 000	-46 369	-81,35
Ventes Bosentan 125 MG	20 859		20 859	
Ventes Bosentan 62.5 MG	23 741		23 741	
Ventes Gemcitabine 12MG/ML 120ML	31 776	1 260	30 516	2 421,90
Gemcitabine 10MG/ML 160 ML	38 695		38 695	
Gemcitabine 10MG/ML 180 ML	46 983		46 983	
Gemcitabine 10MG/ML 200 ML	43 058		43 058	
Gemcitabine 10MG/ML 220 ML	22 240		22 240	
Ventes Odomzo 200 MG		13 702	-13 702	-100,00
Total	1 588 769	1 067 112	521 657	48,88
SALES OF GOODS HELD FOR RESALE - EXPORT				
Ventes KEVEYIS 50MG Export		2 650	-2 650	-100,00
Ventes Esomeprazole 40MG Export		390	-390	-100,00
Ventes Atosiban 37,5MG Export		6 650	-6 650	-100,00
Ventes Keveyis 50MG Intracom		254 400	-254 400	-100,00
Total		264 090	-264 090	-100,00
SALES OF OWN PRODUCTION OF GOODS - FRANCE				
Remises clients	-105 867		-105 867	
Total	-105 867		-105 867	

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
SALES OF SERVICES - FRANCE				
Recharge Overseas Travel Fare Intra		2 909	-2 909	-100,00
Recharge Overseas Travel Exp. Intra		1 925	-1 925	-100,00
Gross Salaries Recharged	4 216	46 376	-42 160	-90,91
Bonus Recharged	422	4 638	-4 216	-90,91
Res. Pay Leaves Recharged	464	5 101	-4 638	-90,91
Welfare Recharged	2 399	26 385	-23 987	-90,91
Port à 20%		375	-375	-100,00
Gross Salaries Recharged Out of U.E	27 708	141 547	-113 838	-80,42
Bonus Recharged Out of U.E.	4 042	21 030	-16 988	-80,78
Res. Pay Leaves Recharged Out of U.	3 175	16 258	-13 083	-80,47
Welfare Recharged Out of U.E	16 698	85 353	-68 655	-80,44
Gross Salaries Recharged Intracom		128 730	-128 730	-100,00
Bonus Recharged Intracom		44 356	-44 356	-100,00
Res. Pay Leaves Recharged Intracom		18 299	-18 299	-100,00
Welfare Recharged Intracom		95 042	-95 042	-100,00
Frais de Port Export		86	-86	-100,00
Total	59 123	638 408	-579 285	-90,74
PROVISIONS WRITTEN BACK AND CHARGES TRANSFERRED				
Rep s/ prov dépréciation stock	347 074	94 284	252 790	268,11
Rep s/prov dépréciation créance		8 809	-8 809	-100,00
Transfert de charges		155 220	-155 220	-100,00
Avantage en nature Véhicules	503	10 351	-9 848	-95,14
Total	347 577	268 665	78 913	29,37
OTHER INCOME				
Produits divers de gestion courante	1	1 005	-1 004	-99,90
Total	1	1 005	-1 004	-99,90
Total Operating revenues	1 889 604	2 239 279	-349 675	-15,62

Note 51 - Operating expenses

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
PURCHASES OF GOODS HELD FOR RESALE				
Achats Temozolomide 5MG Blister		9 023	-9 023	-100,00
Achats Temozolomide 20 MG Blister		30 593	-30 593	-100,00
Achats Temozolomide 100 MG Blister		300 827	-300 827	-100,00
Achats Temozolomide 140 MG Blister		170 419	-170 419	-100,00
Achats Temozolomide 180 MG Blister		121 392	-121 392	-100,00
Achats Temozolomide 250 MG Blister		283 630	-283 630	-100,00
Achats de Letrozole 2.5 Tabs		5 494	-5 494	-100,00
Achats de Sumatriptan 6MG / 0,5 ML		630 850	-630 850	-100,00
Achats d'esomeprazole 40MG		16 536	-16 536	-100,00
Achats d'Atosiban 37,5 MG		131 016	-131 016	-100,00
Achats Keveyis 50MG		25 454	-25 454	-100,00
<i>To transfer</i>		1 725 233	-1 725 233	-100,00

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>		1 725 233	-1 725 233	-100,00
Achats de Bosentan 62.5 MG		23 800	-23 800	-100,00
Achats de Bosentan 125 MG		20 859	-20 859	-100,00
Achat Gemcitabine 10MG/ML 120 ML		32 070	-32 070	-100,00
Achat Gemcitabine 10MG/ML 160 ML		38 695	-38 695	-100,00
Achat Gemcitabine 10MG/ML 180 ML		46 983	-46 983	-100,00
Achat Gemcitabine 10MG/ML 200 ML		43 058	-43 058	-100,00
Achat Gemcitabine 10MG/ML 220 ML		22 272	-22 272	-100,00
Achats Intracom Atosiban 37,5 MG		38 288	-38 288	-100,00
Achats Intracom Odomzo 200 MG		9 794	-9 794	-100,00
Breakage and Expiry		93 388	-93 388	-100,00
Discount sur Achats Marchandises		-130	130	-100,00
Total		2 094 311	-2 094 311	-100,00
INVENTORY CHANGES FOR GOODS HELD FOR RESALE				
Variation stock marchandises	1 910 036	-1 353 855	3 263 890	-241,08
Variation Stock - Breakage & Expiry	-164 666	-93 058	-71 608	76,95
Total	1 745 370	-1 446 912	3 192 282	-220,63
PURCHASE OF RAW MATERIALS AND OTHER SUPPLIES				
Temozolomide 5MG Bl. pour analyses		4	-4	-100,00
Temozolomide 20 MG Bl. pour analys		14	-14	-100,00
Temozolomide 100 MG Bl. pour analys		319	-319	-100,00
Temozolomide 140 MG Bl. pour analys		254	-254	-100,00
Temozolomide 180 MG Bl. pour analys		144	-144	-100,00
Temozolomide 250 MG Bl. pour analys		389	-389	-100,00
Sumatriptan 6 MG pour analyses		21 918	-21 918	-100,00
Esomeprazole 40 MG pour analyses		1	-1	-100,00
Atosiban 37,5MG pour analyses		9 734	-9 734	-100,00
Gemcitabine 10MG/ML 120 ML for Anal		1 440	-1 440	-100,00
Gemcitabine 10MG/ML 160 ML for Anal		1 656	-1 656	-100,00
Gemcitabine 10MG/ML 180 ML for Anal		1 752	-1 752	-100,00
Gemcitabine 10MG/ML 200 ML for Anal		1 848	-1 848	-100,00
Gemcitabine 10MG/ML 220 ML for Anal		1 920	-1 920	-100,00
Produits Gratuits Rempt Périés		907	-907	-100,00
Total		42 300	-42 300	-100,00
OTHER PURCHASES AND EXTERNAL CHARGES				
ACHATS DE MATÉRIEL, ÉQUIPEMENTS DE TRAVAUX		19 895	-19 895	-100,00
Testing Fees		19 895	-19 895	-100,00
ACHATS NON STOCKÉS DE MATIÈRES ET FOURNITURES	2 034	11 258	-9 224	-81,93
Electricité	510	1 384	-874	-63,13
Fuel Expenses - Motor Cars	437	3 720	-3 283	-88,26
Fuel Expenses - Motor cars Dermato		219	-219	-100,00
Fournitures administratives	1 087	1 591	-503	-31,65
Fournitures administratives Dermato		4 345	-4 345	-100,00
LOCATIONS		69 631	-69 631	-100,00
Locations immobilières		69 126	-69 126	-100,00
<i>To transfer</i>	2 034	100 279	-98 245	-97,97

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>	2 034	100 279	-98 245	-97,97
Location E-Diatonis		506	-506	-100,00
ENTRETIEN ET RÉPARATIONS	2 443	16 485	-14 043	-85,18
Entretien constructions	1 700	3 370	-1 670	-49,55
Entretien matériel roulant	743	3 804	-3 062	-80,48
Maintenance		9 311	-9 311	-100,00
PRIMES D'ASSURANCE	-614	9 231	-9 844	-106,65
Assurances multirisques		1 066	-1 066	-100,00
Assurances transport	1 393	6 961	-5 569	-79,99
Insurance Stock	-1 126	643	-1 769	-275,15
Insurance Inland Marine	-880	450	-1 330	-295,67
Property Insurance		111	-111	-100,00
DIVERS		27	-27	-100,00
Documentation générale		27	-27	-100,00
RÉMUNÉRATIONS D'INTERMÉDIAIRES ET HONORAIRES	27 340	117 280	-89 940	-76,69
Trade discount 3379	27		27	
Facturation CSP	28	3 402	-3 374	-99,18
Storage cost	400	4 688	-4 289	-91,48
Honoraires comptables	18 900	39 600	-20 700	-52,27
Honoraires Paie	182	1 177	-995	-84,50
Honoraires CAC - 3624	7 612	7 784	-171	-2,20
Honoraires Juridiques Legal Consult	1 000	500	500	100,00
Honoraires Regulatory Consultant	-1 500	1 500	-3 000	-200,00
Audit Fees - 3624		1 152	-1 152	-100,00
Translations	153	505	-352	-69,78
Honoraires SUN BV Financial Support		44 262	-44 262	-100,00
Frais d'actes contentieux	538	272	266	97,70
Reglementation Expenses Dermato		12 438	-12 438	-100,00
PUBLICITÉ, PUBLICATIONS, RELATIONS PUBLIQUES	5 492	110 072	-104 580	-95,01
Foires et expositions	3 869	25 200	-21 331	-84,65
Foires et expositions Dermato		17 219	-17 219	-100,00
Samples Temozolomide 5MG Blister		2	-2	-100,00
Samples Temozolomide 20MG Blister		7	-7	-100,00
Samples Temozolomide 100MG Blister		41	-41	-100,00
Samples Temozolomide 140MG Blister		127	-127	-100,00
Samples Temozolomide 180MG Blister		144	-144	-100,00
Samples Temozolomide 250MG Blister		97	-97	-100,00
Samples Sumatriptan 6MG		15	-15	-100,00
Samples Atosiban 37,5 MG		21	-21	-100,00
Samples Bosentan 62.5 MG		60	-60	-100,00
Samples Bosentan 125 MG		51	-51	-100,00
Samples Gemcitabine 120 mg		42	-42	-100,00
Samples Gemcitabine 160 MG		55	-55	-100,00
Samples Gemcitabine 180 MG		58	-58	-100,00
Samples Gemcitabine 200 MG		62	-62	-100,00
To transfer	35 071	287 007	-251 936	-87,78

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>	35 071	287 007	-251 936	-87,78
Samples Gemcitabine 220 MG		64	-64	-100,00
Catalogues et imprimés	1 623	3 161	-1 538	-48,66
Suma Launch & Promotion Costs		731	-731	-100,00
Odomzo Launch & Prom. Expenses		47 915	-47 915	-100,00
Business Promotional Expenses		15 000	-15 000	-100,00
TRANSPORTS DE BIENS ET COLLECTIFS DU PERSONNEL	2 635	35 416	-32 781	-92,56
Freight Inward - 3011	-272	7 640	-7 913	-103,57
Frais de destruction Produits Périm		961	-961	-100,00
Road Freight - 3301	1 831	24 216	-22 386	-92,44
Road Freight Dermato	1 077	2 599	-1 522	-58,56
DÉPLACEMENTS, MISSIONS ET RÉCEPTIONS	1 662	36 861	-35 199	-95,49
Travelling Fare France PHC		4 294	-4 294	-100,00
Travelling Fare France CS	82	2 474	-2 392	-96,68
Travelling Fare France LB		49	-49	-100,00
Travelling Fare France MA	346	1 316	-969	-73,70
Travelling Fare France NR		1 656	-1 656	-100,00
Travelling Fare France NT		1 957	-1 957	-100,00
Vehicle Running Expenses Motor Cars	300	2 263	-1 963	-86,75
Veh. Running Exp. Motor Cars Dermat		950	-950	-100,00
Conveyance Expenses - Others	368	1 124	-756	-67,26
Conveyance Home Office Dermato		3 073	-3 073	-100,00
Overseas Travel Fare		3 204	-3 204	-100,00
Overseas Travel Expenses		2 531	-2 531	-100,00
Overseas Travel Fare Dermato		270	-270	-100,00
Oversea Travel Expenses Dermato		1 135	-1 135	-100,00
Travelling Lodging and Boarding PHC		3 842	-3 842	-100,00
Travelling Lodging and Boarding CS	30	2 254	-2 224	-98,65
Travelling Lodging and Boarding MA	519	3 681	-3 162	-85,91
Travelling Lodging and Boarding NR		43	-43	-100,00
Traveling Lodging and Boarding NT		6	-6	-100,00
Customers Entertainment		115	-115	-100,00
Lunch and Refreshment Expenses	16	627	-611	-97,37
FRAIS POSTAUX ET DE TÉLÉCOMMUNICATIONS	1 559	11 427	-9 868	-86,35
Affranchissements	124	694	-570	-82,13
Téléphone	449	3 880	-3 431	-88,43
Téléphone Dermato	986	2 098	-1 112	-53,00
Frais d'Internet		4 754	-4 754	-100,00
SERVICES BANCAIRES ET ASSIMILÉS	1 272	2 232	-960	-43,02
Autres services bancaires	1 272	2 232	-960	-43,02
DIVERS		3 095	-3 095	-100,00
Cotisations		3 095	-3 095	-100,00
Total	43 822	442 909	-399 087	-90,11
TAXES, LEVIES AND SIMILAR PAYMENTS				
Taxe d'apprentissage	-1 573	3 689	-5 262	-142,63
<i>To transfer</i>	-1 573	3 689	-5 262	-142,63

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>	-1 573	3 689	-5 262	-142,63
Part. employeur form. profession.	-1 272	2 984	-4 256	-142,62
CVAE	-2 500	2 294	-4 794	-208,98
Cotisation Foncière des Entreprises	1 943	2 626	-683	-26,01
Taxe foncière		-1 003	1 003	-100,00
Taxe s/véhicules de sociétés	-369	1 397	-1 766	-126,41
Total	-3 771	11 988	-15 759	-131,45
WAGES AND SALARIES				
Rémunération du personnel	47 103	542 498	-495 395	-91,32
Variation congés à payer	-18 067	-14 872	-3 194	21,48
Prov primes à payer	-55 438	14 980	-70 418	-470,07
Indemnités avantages divers		79 299	-79 299	-100,00
Cartes Orange		372	-372	-100,00
Total	-26 401	622 276	-648 678	-104,24
PAYROLL CHARGES				
URSSAF	13 934	175 204	-161 271	-92,05
Swisslife Mutuelle N° 010866175	525	5 234	-4 709	-89,97
Swisslife Prévoyance N° 010866171	704	7 818	-7 114	-90,99
Swisslife ret art 83	1 766	19 456	-17 690	-90,92
Momay caisse retraite	5 056	61 041	-55 984	-91,72
Charges sur CP	-8 714	-8 360	-354	4,24
Prov charges s/ primes à verser	-30 407	4 725	-35 132	-743,57
Médecine du travail, pharmacie	80	778	-698	-89,71
Total	-17 056	265 896	-282 952	-106,41
ALLOWANCE FOR DEPRECIATION IN OPERATIONS				
Dotation amort immo corporelles	874	20 099	-19 225	-95,65
Total	874	20 099	-19 225	-95,65
PROVISIONS FOR CURRENT ASSETS				
Dot provision dépréciation stock	164 666	182 408	-17 742	-9,73
Dot provision créances clients		12 444	-12 444	-100,00
Total	164 666	194 852	-30 185	-15,49
OTHER CHARGES				
Charges diverses de gestion courant	0	21	-21	-99,02
Total	0	21	-21	-99,02
Total Operating expenses	1 907 505	2 247 740	-340 235	-15,14

Note 53 - Financial income

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
OTHER INTEREST AND RELATED INCOME				
Autres produits financiers	57	51	5	10,02
Total	57	51	5	10,02
FOREIGN EXCHANGE GAINS				
Gains de change		1 955	-1 955	-100,00
Total		1 955	-1 955	-100,00
Total Financial income	57	2 007	-1 950	-97,18

Note 54 - Financial charges

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
INTEREST AND RELATED CHARGES				
Intérêts emprunts ratt. participati	27 639	29 602	-1 963	-6,63
Intérêts de découvert		11	-11	-100,00
Total	27 639	29 612	-1 974	-6,66
FOREIGN EXCHANGE LOSSES				
Pertes de change		28	-28	-100,00
Total		28	-28	-100,00
Total Financial charges	27 639	29 641	-2 002	-6,75

Note 55 - Extraordinary income

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
EXTRAORDINARY INCOME FROM CAPITAL TRANSACTIONS				
Prod cessions immo corporelles	28 821	20 000	8 821	44,10
PCEAC Financières		10 800	-10 800	-100,00
Produits exceptionnels divers	38 803	419 229	-380 427	-90,74
Mark up on Fees Recharged	525	5 775	-5 250	-90,91
Mark up Intracom on Fees Recharged		24 539	-24 539	-100,00
Mark up on Fees Recharged Out of U.	2 581	18 005	-15 424	-85,66
Total	70 729	498 349	-427 620	-85,81
Total Extraordinary income	70 729	498 349	-427 620	-85,81

Note 56 - Extraordinary charges

Description	31/03/2019	31/03/2018	Variation (1) - (2)	% variation (1) - (2)
EXTRAORDINARY CHARGES FOR OPERATING TRANSACTIONS				
Péna. amendes fiscales & pénales ND		931	-931	-100,00
Créances devenues irrécouvrables		44 046	-44 046	-100,00
Autres Ch. Excep. S/ Op. Gestion		4 042	-4 042	-100,00
Total		49 019	-49 019	-100,00
EXTRAORDINARY CHARGES FOR CAPITAL TRANSACTIONS				
Valeur comptable immo corpo. cédées	28 766	42 404	-13 638	-32,16
VCEAC Financiers		10 800	-10 800	-100,00
Charges exceptionnelles diverses	38 803	419 229	-380 427	-90,74
Total	67 569	472 433	-404 864	-85,70
Total Extraordinary charges	67 569	521 452	-453 883	-87,04