
Sun Pharma Switzerland Ltd.

Wollerau

ANNUAL REPORT

01.04.2024 - 31.03.2025



Experfina AG, Picassoplatz 8, CH-4052 Basel

Sun Pharma Switzerland Ltd., Wollerau

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DETAILED BALANCE SHEET as at 31. March 2025

	Foreign currency	31.03.2025 CHF	31.03.2024 CHF	+/- CHF
ASSETS				
UBS AG, CC CHF		52.80	894.98	-842.18
UBS AG, CC USD	USD	-39.54	55.05	-94.59
UBS AG, CC EUR	EUR	572.39	460.90	111.49
Cash at bank		585.65	1,410.93	-825.28
Debtors EUR	EUR	19,106.00	17,149.35	1,956.65
Debtor VAT		44.02	106.13	-62.11
Debtors		19,150.02	17,255.48	1,894.54
MWST: Vorsteuer auf Investitionen u.ü.BA		0.00	405.12	-405.12
Debtors state placements / VAT		0.00	405.12	-405.12
Prepaid expenses		17,143.03	42,640.45	-25,497.42
Accrued revenues		17,143.03	42,640.45	-25,497.42
TOTAL CURRENT ASSETS		36,878.70	61,711.98	-24,833.28
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DETAILED BALANCE SHEET as at 31. March 2025

	Foreign currency	31.03.2025 CHF	31.03.2024 CHF	+/- CHF
LIABILITIES				
Creditor AHV/ALV/FAK		-419.35	-882.60	463.25
Creditor pension fund		5,238.45	6,236.25	-997.80
Creditor accident insurance		399.29	246.90	152.39
Creditor disability insurance		-662.25	-1,079.75	417.50
Withholding Tax		15,623.55	12,531.30	3,092.25
Creditors		20,179.69	17,052.10	3,127.59
Accrued liabilities		46,177.00	20,500.00	25,677.00
Accrued liabilities		46,177.00	20,500.00	25,677.00
TOTAL CURRENT LIABILITIES		66,356.69	37,552.10	28,804.59

DETAILED BALANCE SHEET as at 31. March 2025

	Foreign currency	31.03.2025 CHF	31.03.2024 CHF	+/- CHF
Share capital		100,000.00	100,000.00	0.00
Share Capital		100,000.00	100,000.00	0.00
Legal reserves		2,100.00	2,100.00	0.00
Legale reserve		2,100.00	2,100.00	0.00
Loss brought forward		-77,940.12	-37,960.07	-39,980.05
Loss of the period		-53,637.87	-39,980.05	-13,657.82
Loss		-131,577.99	-77,940.12	-53,637.87
TOTAL SHAREHOLDER'S EQUITY		-29,477.99	24,159.88	-53,637.87
TOTAL LIABILITIES		36,878.70	61,711.98	-24,833.28

DETAILED PROFIT AND LOSS ACCOUNT from 1. April 2024 till 31. March 2025

	2024 - 2025 CHF	2023 - 2024 CHF	+/- CHF
Revenues intra group	257,418.13	233,294.63	24,123.50
Income for Services	257,418.13	233,294.63	24,123.50
Total Operating income	257,418.13	233,294.63	24,123.50
Phone, Internet, IT	0.00	-652.89	652.89
Management fees	-21,772.47	-26,975.32	5,202.85
Administration fees	-5,022.64	-5,264.02	241.38
Registration fees	-7,439.18	-12,987.16	5,547.98
Public liability insurance	-76.37	-571.90	495.53
Legal fees	0.00	-1,803.34	1,803.34
Administrative expenses	-34,310.66	-48,254.63	13,943.97
Operating Result 1	223,107.47	185,040.00	38,067.47

DETAILED PROFIT AND LOSS ACCOUNT from 1. April 2024 till 31. March 2025

	2024 - 2025 CHF	2023 - 2024 CHF	+/- CHF
Gross salary	-216,922.80	-172,021.00	-44,901.80
AHV/ALV	-15,697.50	-13,981.35	-1,716.15
Pension fund	-20,149.20	-13,281.80	-6,867.40
Accident insurance	-2,085.45	-2,055.30	-30.15
Disability insurance	-2,682.30	-2,397.75	-284.55
Travel fees effective	-10,872.45	-9,553.75	-1,318.70
Other personal fees	125.30	360.65	-235.35
Personal costs	-268,284.40	-212,930.30	-55,354.10
Debit interest	-0.26	-635.68	635.42
Bank charges	-622.73	-522.47	-100.26
Exchange differences	-7,592.80	-10,932.85	3,340.05
Financial expenses	-8,215.79	-12,091.00	3,875.21
Financial result	-8,215.79	-12,091.00	3,875.21
Operating result 2	-53,392.72	-39,981.30	-13,411.42
Taxes	-245.15	1.25	-246.40
Taxes	-245.15	1.25	-246.40
Loss of the period	-53,637.87	-39,980.05	-13,657.82

Sun Pharma Switzerland Ltd., Wollerau

Notes to the annual report as of 31. March 2025

1. Principles

1.1 General aspects

These financial statements were prepared according to the provisions of the Swiss Law on Accounting and Financial Reporting (32nd title of the Swiss code of Obligations). Where not prescribed by law, the significant accounting and valuation principles applied are described below. It should be noted that to ensure the company's going concern, the company's financial statements may be influenced by the creation and release of hidden reserves.

2. Information on balance sheet and income statement items

The company is overindebted as at 31.03.2025 in accordance with Art. 725a of the Swiss Code of Obligations. The Board of Directors is initiating the necessary restructuring measures.

3. Other Informations

3.1 Full-time equivalents

The full-time equivalents were below 10.

3.2 Extraordinary expenses

In the profit and loss account is no extraordinary position in the current financial year.

3.3 Significant occurrence after the balance sheet date

There are no significant occurrence after the balance sheet date, which could impact the book value of the assets or liabilities or which should be disclosed here.

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Notes to the annual report as of 31. March 2025

4. Proposed Appropriation of retained earnings for the financial year 2024/2025

	2024/2025	2023/2024
	Betrag	Betrag
Retained earnings brought forward	-77,940.12	-37,960.07
Net loss of the year	-53,637.87	-39,980.05
Retained earnings available for appropriation	-131,577.99	-77,940.12
The board of directors propose the following:		
Allocation to legal reserves	0	0
To be carried forward	-131'577.99	-77,940.12
TOTAL	-131'577.99	-77,940.12