






บริษัท เคพี ออดิท จำกัด
90/43 บิซทาวน์ ถนนสุขสวัสดิ์
ตำบลบางที อำเภอบางพลี
สมุทรปราการ 10130
สำนักงานระยอง:
75/71, 77 หมู่ 1 ตำบลเนินพระ
อำเภอเมือง ระยอง 21000

KP Audit Limited

90/43 Biztown, Suksawat Road,
Bangpung, Phrapradaeng,
Samutprakan 10130
Rayong office:
75/71, 77 Moo 1 Tambol Neanphra,
Amphur Muang, Rayong 21000

 (66) 0 2462 6168-9

 (66) 0 2462 6170

 <http://www.kpaudit.co.th/>

e-mail: kitti@kpaudit.co.th

Report of the Independent Certified Public Accountants

To the Shareholders of Glenmark Pharmaceuticals (Thailand) Company Limited

Opinion

We have audited the financial statements of Glenmark Pharmaceuticals (Thailand) Company Limited ("the Company"), which comprise the statement of financial position as at March 31, 2019, and the statement of comprehensive income, statement of changes in shareholders' equity and statement of cash flows for the year then ended, and notes to the financial statements; including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Thai Financial Reporting Standards ("TFRS").

Basis for Opinion

We conducted our audit in accordance with Thai Standards on Auditing ("TSAs"). Our responsibilities under those standards 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 Code of Ethics for Professional Accountants issued by the Federation of Accounting Professions that is relevant to our audit of the financial statements, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with TFRS, 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 related 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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Auditor's Responsibilities for the Audit of the Financial Statements

The objectives of our audit 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 TSAs 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 TSAs, 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.
- 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.

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We communicate with management 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.

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(Mr. Kitti Weratananon)

Certified Public Accountant (Thailand) No. 5196

KP Audit Limited

Samutprakan,

April 6, 2019

Glenmark Pharmaceuticals (Thailand) Company Limited

Statement of Financial Position

As at March 31, 2019

Amounts: Baht

Assets	Notes	2019	2018
Current assets			
Cash and cash equivalents		2,079,807.28	2,560,342.28
Trade and other receivables	4	<u>2,571,396.32</u>	<u>2,487,216.87</u>
Total current assets		4,651,203.60	5,047,559.15
Non-current assets			
Leasehold improvements and equipment	5	11.00	11.00
Security deposits under office rental agreement		22,060.00	22,060.00
Deferred tax asset	6	<u>804,499.89</u>	<u>1,031,704.80</u>
Total non-current assets		<u>826,570.89</u>	<u>1,053,775.80</u>
Total assets		<u><u>5,477,774.49</u></u>	<u><u>6,101,334.95</u></u>
Liabilities and shareholders' equity			
Current liabilities			
Trade and other payables	7	<u>3,976,269.37</u>	<u>5,034,271.87</u>
Total current liabilities		3,976,269.37	5,034,271.87
Non-current liabilities			
Long-term loan and interest payable	8	<u>4,906,754.99</u>	<u>4,566,194.47</u>
Total non-current liabilities		<u>4,906,754.99</u>	<u>4,566,194.47</u>
Total liabilities		8,883,024.36	9,600,466.34
Shareholders' equity			
Share capital	9		
Authorised share capital		<u>5,350,000.00</u>	<u>5,350,000.00</u>
Issued and paid-in share capital		5,350,000.00	5,350,000.00
Deficit		<u>(8,755,249.87)</u>	<u>(8,849,131.39)</u>
Total shareholders' equity		<u>(3,405,249.87)</u>	<u>(3,499,131.39)</u>
Total liabilities and shareholders' equity		<u><u>5,477,774.49</u></u>	<u><u>6,101,334.95</u></u>

Kiri W.

The accompanying notes are an integral part of these financial statements.

Glenmark Pharmaceuticals (Thailand) Company Limited

Statement of Comprehensive Income

For the year ended March 31, 2019

Amounts: Baht

	<u>Notes</u>	<u>2019</u>	<u>2018</u>
Revenues			
Sales		7,790,855.15	8,268,803.38
Other income		<u>0.03</u>	<u>944,614.77</u>
Total revenues		7,790,855.18	9,213,418.15
Expenses			
Cost of sales	10	6,136,921.17	6,934,001.90
Administrative expenses	11	<u>1,070,999.19</u>	<u>848,574.02</u>
Total expenses		<u>7,207,920.36</u>	<u>7,782,575.92</u>
Profit before finance cost and tax expense		582,934.82	1,430,842.23
Finance cost		<u>261,848.39</u>	<u>265,229.69</u>
Profit before tax expense		321,086.43	1,165,612.54
Tax expense	12	<u>227,204.91</u>	<u>239,717.69</u>
Profit for the year		<u>93,881.52</u>	<u>925,894.85</u>
Basic earnings per share	13	3.58	35.32

K. K. W.



The accompanying notes are an integral part of these financial statements.

Glenmark Pharmaceuticals (Thailand) Company Limited

Statement of Changes in Shareholders' Equity

For the year ended March 31, 2019

Amounts: Baht

	<u>Issued and paid-in share capital</u>			<u>Total</u>
	<u>Preferred shares</u>	<u>Ordinary shares</u>	<u>Deficit</u>	
Balance brought forward,				
April 1, 2017	2,728,500.00	2,621,500.00	(9,775,026.24)	(4,425,026.24)
Profit for the year	-	-	925,894.85	925,894.85
Closing balance at March 31, 2018	2,728,500.00	2,621,500.00	(8,849,131.39)	(3,499,131.39)
Profit for the year	-	-	93,881.52	93,881.52
Closing balance at March 31, 2019	<u>2,728,500.00</u>	<u>2,621,500.00</u>	<u>(8,755,249.87)</u>	<u>(3,405,249.87)</u>

K. P. L.



The accompanying notes are an integral part of these financial statements.

Glenmark Pharmaceuticals (Thailand) Company Limited

Statement of Cash Flows

For the year ended March 31, 2019

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Profit before tax expense	321,086.43	1,165,612.54
Adjustments		
Unrealised loss / (gain) on foreign currency exchange rate	32,767.31	(622,225.19)
Depreciation	-	18,255.19
Finance cost	261,848.39	265,229.69
Changes in operating assets and liabilities		
Trade and other receivables	(84,179.45)	(220,397.16)
Trade and other payables	<u>(1,012,057.68)</u>	<u>554,255.39</u>
Net cash provided by / (used in) operating activities	<u>(480,535.00)</u>	<u>1,160,730.46</u>
Net increase / (decrease) in cash and cash equivalents	(480,535.00)	1,160,730.46
Cash and cash equivalents at beginning of the year	<u>2,560,342.28</u>	<u>1,399,611.82</u>
Cash and cash equivalents at end of the year	<u><u>2,079,807.28</u></u>	<u><u>2,560,342.28</u></u>

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The accompanying notes are an integral part of these financial statements.

Glenmark Pharmaceuticals (Thailand) Company Limited

Notes to Financial Statements

For the year ended March 31, 2019

1. General information

Glenmark Pharmaceuticals (Thailand) Company Limited ("the Company") was incorporated in Thailand on June 30, 2008 with its registered head office located at 8th Floor, Thairong Tower Building, 1350/84 Pattanakarn Road, Suanluang, Bangkok.

The main objective of the Company is to engage in purchase, import, export, wholesale, domestic distribution of all types of medicine curing and preventing disease for human, pharmaceutical chemistry products and semi finished chemicals.

Glenmark Pharmaceuticals Limited incorporated in India holds 49% of the paid-in share capital of the Company in the form of ordinary shares carrying voting rights (refer note 9).

2. Basis of financial statement preparation

The financial statements have been prepared in conformity with Thai Financial Reporting Standards and in accordance with the Notification of the Department of Business Development dated September 28, 2011 regarding "The Brief Particulars in the Financial Statements B.E. 2554 (2011)".

The financial statements are prepared in the Thai language for Thai statutory and regulatory reporting purpose. The financial statements in English have been translated from the Thai language financial statements for the convenience of the reader.

3. Summary of significant accounting policies

3.1 The measurement bases used in preparing the financial statements

Other than those disclosed in other outlines, the financial statements are prepared on the historical cost basis.

3.2 Cash and cash equivalents

Cash and cash equivalents consist of cash in hand, cash at banks, and all highly liquid investments with an original maturity of three months or less and not subject to withdrawal restrictions.

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3. Summary of significant accounting policies (Continued)

3.3 Leasehold improvements and equipment

Leasehold improvements and equipment are stated at cost less accumulated depreciation. Depreciation is computed by the straight-line method over the estimated useful lives of assets as follows:

Leasehold improvements	5 years
Office equipment	5 years

3.4 Foreign currencies

Transactions in foreign currencies are translated into Baht at the exchange rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies at the statements of financial position date are translated into Baht at the foreign exchange rate ruling at that date. Foreign exchange differences arising on translation are recognised in profit or loss for the year.

3.5 Revenue recognition

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer.

3.6 Tax expense / (income)

Tax expense / (income) on the profit or loss for the year comprises current and deferred tax.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the statements of financial position date.

Deferred tax is providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates that are expected to be applicable to the periods, based on tax rates which has been enacted at the statements of financial position date for those periods, when the asset is expected to get realised or the liability is expected to settled.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profit will be available against which the asset can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Kiri W.

3. Summary of significant accounting policies (Continued)

3.7 Basic earnings / (loss) per share

Basic earnings / (loss) per share is computed by dividing profit / (loss) for the year attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

3.8 Use of estimates and judgments

The preparation of financial statements in conformity with financial reporting standards also requires the Company's management to exercise judgments in order to determine the accounting policies, estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the statement of financial position date and the reported amounts of revenue and expense for each reporting period. Actual results may differ from those estimates.

4. Trade and other receivables

Trade and other receivables as at March 31, consisted of:

	Amounts: Baht	
	2019	2018
Trade receivables	2,560,161.82	2,392,784.61
Refundable value added tax	1,095.50	81,388.46
Undue input tax	10,104.50	13,043.80
Other receivables	34.50	-
	<u>2,571,396.32</u>	<u>2,487,216.87</u>

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5. Leasehold improvements and equipment

Amounts: Baht

	<u>Leasehold improvements</u>	<u>Office equipment</u>	<u>Total</u>
Cost:			
Balance brought forward, April 1, 2017	36,597.94	93,666.42	130,264.36
Additions	-	-	-
Disposals	-	-	-
At March 31, 2018	36,597.94	93,666.42	130,264.36
Additions	-	-	-
Disposals	-	-	-
At March 31, 2019	<u>36,597.94</u>	<u>93,666.42</u>	<u>130,264.36</u>
Accumulated depreciation:			
Balance brought forward, April 1, 2017	31,085.35	80,912.82	111,998.17
Depreciation	5,511.59	12,743.60	18,255.19
Disposals	-	-	-
At March 31, 2018	36,596.94	93,656.42	130,253.36
Depreciation	-	-	-
Disposals	-	-	-
At March 31, 2019	<u>36,596.94</u>	<u>93,656.42</u>	<u>130,253.36</u>
Carrying amount			
At March 31, 2018	1.00	10.00	11.00
At March 31, 2019	1.00	10.00	11.00

6. Deferred tax asset

Deferred tax asset as at March 31, are attributable to the following:

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Tax value of loss carry-forwards recognised	804,499.89	1,031,704.80

A number of pharmaceutical products have been registered and launched to the market thus far. Accordingly, the Company's management is confident that, as forecasted, there will be sufficient future taxable profit against which the loss carry-forwards can be utilised.

Kiti W.



7. Trade and other payables

Trade and other payables as at March 31, consisted of:

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Trade payables	3,231,808.42	4,451,638.57
Accrual for audit fee	125,000.00	55,000.00
Accrual for accounting service fee	16,000.00	27,150.00
Accrual for office space rental	11,631.00	23,344.50
Accrual for legal and professional fees	149,800.00	193,984.80
Accrual for pharmacist fee	7,000.00	14,000.00
Value added tax payable	31,961.95	-
Withholding tax payable	34.50	-
Other payable	<u>403,033.50</u>	<u>269,154.00</u>
	<u>3,976,269.37</u>	<u>5,034,271.87</u>

8. Long-term loan and interest payable

Long-term loan and interest payable as at March 31, consisted of:

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Loan of USD 115,000 from Glenmark Pharmaceuticals Limited incorporated in India, repayment of principal and interest within May 20, 2021, which bear interest rate at the average minimum loan rate (MLR) of commercial banks announced by the Bank of Thailand.	3,677,527.50	3,611,724.50
Interest payable	<u>1,229,227.49</u>	<u>954,469.97</u>
	<u>4,906,754.99</u>	<u>4,566,194.47</u>

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Share capital

Share capital as at March 31, consisted of:

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
<i>Authorised share capital:</i>		
Preferred shares		
27,285 shares, Baht 100 each	2,728,500.00	2,728,500.00
Ordinary shares		
26,215 shares, Baht 100 each	<u>2,621,500.00</u>	<u>2,621,500.00</u>
	<u>5,350,000.00</u>	<u>5,350,000.00</u>
<i>Issued and paid-in share capital:</i>		
Preferred shares		
27,285 shares, Baht 100 each, fully paid	2,728,500.00	2,728,500.00
Ordinary shares		
26,215 shares, Baht 100 each, fully paid	<u>2,621,500.00</u>	<u>2,621,500.00</u>
	<u>5,350,000.00</u>	<u>5,350,000.00</u>

Subject to the provisions of the Articles of Association of the Company, the distribution of profits by way of dividends shall be as follows:

- (a) Dividends from profits of the Company shall be prior allocated to the holders of preferred shares at the rate of 10% of the face value of the shares.
- (b) After allocation of dividends as per (a) above, the rest of the dividends shall be distributed among the holders of ordinary shares in the proportion to the shares held by them.
- (c) Dividends allocated to the holders of preferred shares in each year shall be at the rate as stated in (a) only. No additional dividends in each year shall be paid to the holders of preferred shares.
- (d) The dividends shall be non-cumulative with respect to preferred shares.

In casting votes at a general meeting, the voting rights with respect of each type of shares shall be as follows:

- (a) Ordinary shares: 1 share for 1 vote
- (b) Preferred shares: 10 share for 1 vote


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0. Cost of sales

Cost of sales for the years ended March 31, consisted of:

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Purchases of merchandise	5,470,510.42	6,172,335.79
Custom duty	534,398.96	620,806.00
Custom clearance expenses	<u>132,011.79</u>	<u>140,860.11</u>
	<u>6,136,921.17</u>	<u>6,934,001.90</u>

1. Administrative expenses

Administrative expenses for the years ended March 31, consisted of:

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Tap water	66.00	148.50
Office space rental	142,245.00	133,545.00
Repair and maintenance	-	850.00
Sample goods	17,543.54	22,975.47
Legal and professional fees	235,507.50	291,160.00
Pharmacist fee	86,814.40	86,164.94
Accounting service fee	213,050.00	199,550.00
Audit fee	177,500.00	56,650.00
Bank charge	5,940.00	4,040.00
Depreciation	-	18,255.19
Loss on foreign currency exchange rate	163,083.30	-
Others	<u>29,249.45</u>	<u>35,234.92</u>
	<u>1,070,999.19</u>	<u>848,574.02</u>

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12. Tax expense / (income)

Tax expense / (income) recognised in the statements of comprehensive income

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Current tax	-	-
Deferred tax		
Utilisation of unused tax losses	65,039.54	239,717.69
Benefit of tax loss recognised	-	-
Unused tax loss expired	<u>162,165.37</u>	<u>-</u>
Total tax expense	<u>227,204.91</u>	<u>239,717.69</u>

Reconciliations of effective tax rate, and amounts of tax expense / (income) and the tax that would be expected by applying the current tax rate to accounting profit / (loss).

	Amounts: Baht			
		<u>2019</u>		<u>2018</u>
Profit before tax expense		<u>321,086.43</u>		<u>1,165,612.54</u>
Income tax ⁽¹⁾	20.00%	64,217.29	20.00%	233,122.51
Unused tax loss expired	50.51%	162,165.37	-	-
Non-deductible expenses	<u>0.26%</u>	<u>822.25</u>	<u>0.57%</u>	<u>6,595.18</u>
	<u>70.77%</u>	<u>227,204.91</u>	<u>20.57%</u>	<u>239,717.69</u>

⁽¹⁾ using tax rates that are expected to apply to the period when loss carry forwards can be utilised, based on tax rates that have been enacted at the statements of financial position date

13. Basic earnings per share

Basic earnings per share for the years ended March 31, are calculated as follows:

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Profit for the year attributable to ordinary shareholders	<u>93,881.52</u>	<u>925,894.85</u>
Issued ordinary shares brought forward, April 1	26,215	26,215
Effect of shares issued during the year	-	-
Weighted average number of ordinary share at March 31	<u>26,215</u>	<u>26,215</u>
Basic earnings per share	3.58	35.32

4. Financial risk management

The Company's activities expose it to a variety of financial risks from its operation. The key financial risks include credit risk, liquidity risk, interest rate risk and foreign currency risk.

The Board of Directors reviews and agrees policies and procedures for the management of these risks, which are executed by the management. It is, and has been throughout the current and previous financial year, the Company's policy that no trading in derivatives for speculative purposes shall be undertaken.

The following sections provide details regarding the Company's exposure to the above mentioned financial risks and the objectives, policies and processes for the management of these risks.

Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Company. The Company has adopted a policy of only dealing with creditworthy counterparties. The Company performs ongoing credit evaluation of its counter parties' financial condition and generally do not require a collateral.

The maximum exposure to credit risk in the event that the counterparties fail to perform their obligations as at the end of the financial year in relation to each class of financial assets is the carrying amount of those assets as stated in the statement of financial position.

The Company has a significant concentration of credit risk arising from sales to a single customer. The Company has credit policies and procedures in place to minimize and mitigate its credit risk exposure.

Trade and other receivables are creditworthy debtors with good payment record with the Company. Cash and cash equivalents are placed with reputable financial institutions.

Liquidity risk

Liquidity risk refers to the risk that the Company will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Company's objective is to maintain a balance between continuity of funding and flexibility through the use of stand-by credit facilities. The Company finances its working capital requirements through a combination of funds generated from operations and long-term loan from a related party. The directors are satisfied that funds are available to finance the operations of the Company. *Kim W.*

4. Financial risk management (Continued)

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Company's financial instruments will fluctuate because of changes in market interest rates. The Company's exposure to interest rate risk arises primarily from cash and cash equivalents, and long-term loan with a floating interest rate. The Company does not use any derivative financial instruments to reduce exposure to fluctuations in interest rates.

The Company does not expect any significant effect on the Company's profit or loss arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

Foreign currency risk

The Company's foreign exchange risk results from cash flows from purchase of goods, borrowing and interest payment transactions denominated in foreign currency (US Dollar). At present, the Company does not have any formal policy for hedging against currency risk. The Company ensures that the exposure is kept to an acceptable level.

The Company's currency exposures to the US Dollar at March 31, were as follows:

	Amounts: US Dollar	
	<u>2019</u>	<u>2018</u>
Financial liabilities:		
Trade payable	100,230.75	140,890.18
Long-term loan	115,500.00	115,500.00
Interest payable	38,439.19	30,391.03

5. Capital management

The primary objective of the Company's capital management is to ensure that it maintains net current asset position in order to support its business and maximize shareholder value. The capital structure of the Company comprises issued and paid-in share capital less deficit. The Company manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company is not subject to any externally imposed capital requirements.


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16. Long-term agreements

As at March 31, 2019, the Company has commitments under lease agreements in respect of office space. The minimum future lease payments required under these agreements are as follows:

	Amounts: Baht
Payable in	
1 year	67,860.00
More than 1 year but less than 3 years	<u> -</u>
	<u>67,860.00</u>

17. Related party

The Company has a controlling related party relationship with Glenmark Pharmaceuticals Limited (refer note 1)

Transactions with the related company for the year ended March 31,

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Purchases of merchandise	5,470,510.42	6,172,335.79
Interest expense	261,848.39	265,229.69

Balance with the related company as at March 31,

	Amounts: Baht	
	<u>2019</u>	<u>2018</u>
Trade payable	3,205,229.03	4,424,839.26
Long-term loan	3,677,527.50	3,611,724.50
Interest payable	1,229,227.49	954,469.97

18. Reclassification of accounts

Certain amounts in the financial statements for the year ended March 31, 2018 have been reclassified to conform to the current year's classification but no effect on previously reported net income or shareholders' equity.

19. Approval of financial statements

These financial statements have been approved for issue by the Board of Directors of the Company on April 6, 2019.

Witni W.


SANKORIN Limited
 บริษัท สังกอร์อิน จำกัด