

**Agila Specialties Investments Limited**

Company Number: 08779682

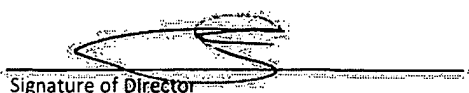
These accounts were prepared and delivered in accordance with the provisions applicable to companies subject to the Small Companies' Regime.

**Statement of Financial Position  
at 30 November 2018**

	Note	2018 US\$	2017 US\$
<b>Assets</b>			
Non-current assets			
Investment in subsidiaries	1	5,163,546	5,163,546
Loans Receivable		<u>5,163,546</u>	<u>5,163,546</u>
Current assets			
Loans receivable			
Other receivables	2	19,300,753	19,300,753
Cash & Cash Equivalents		<u>19,300,753</u>	<u>19,300,753</u>
Total Assets		<u>24,464,299</u>	<u>24,464,299</u>
<b>Equity and Liabilities</b>			
Capital and Reserves			
Share capital	3	2	2
Additional Paid in Capital	3	19,300,751	19,300,751
Share Premium			
Accumulated Earnings (Losses)	4	<u></u>	<u></u>
Total Equity		<u>19,300,753</u>	<u>19,300,753</u>
Current Liabilities			
Other payables	5	5,163,546	5,163,546
Current Tax Liabilities	4		
Borrowings		<u>5,163,546</u>	<u>5,163,546</u>
Total Equity and Liabilities		<u>24,464,299</u>	<u>24,464,299</u>

The Notes on the following page are an integral part of these Financial Statements

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the Small Companies' Regime. The company's directors have elected not to file a profit and loss with these accounts.

  
Signature of DirectorCaroline Dixon  
Director's Name in Print  
Signature of DirectorJohn Munson  
Director's Name in Print

**Notes to the 30 November 2018 Agila Specialties Investments Limited Balance Sheet,  
which has been prepared in accordance with IAS/IFRS**

**Note 1**

In December 2013, Agila Specialties Americas Limited (ASAL) deposited multiple US Dollar payments to Citi FX Desk to transfer BRL payments for ASIL's 24% investment in Agila Marketing e Distribuicao de Participacoes Ltda (Brazil). The value in US Dollars totaled \$2,857,321. In January 2014, ASAL deposited US\$2,306,226 on behalf of ASIL for future issue of Agila Marketing e Distribuicao de Participacoes shares. ASIL had no related transactions from 2015 through 2018.

**Note 2**

On 18 November 2013, Agila Specialties Americas Limited (ASAL) incorporated a new subsidiary called Agila Specialties Investments Ltd (ASIL) at a total cost of US\$19,300,753, which includes share capital of US\$2 and contribution of US\$19,300,751. An intercompany receivable for US\$ 19,300,753 from ASAL was recorded on the books of ASIL.

**Note 3**

See Note 2 for the Share Capital and Additional Paid in Capital amounts.

**Note 4**

Agila Specialties Investments Ltd (UK) was established as a Holding Company and, as such, did not have profit and loss transactions from 2013 to 2018.

**Note 5**

On 30 June 2016, the Board of Directors of ASAL, ASIL's parent company, announced that ASAL would begin procedures to wind up and liquidate the company. In this process, ASIL settled its intercompany payable of \$5,163,546 with ASAL by utilizing funds drawn on its account with Mylan Luxembourg 2 Sarl, Mylan's in-house bank; therefore, establishing another intercompany payable of \$5,163,546.