

SUN PHARMACEUTICALS FRANCE english rel2018

MARKETING DE PROD PHARMACEUTIQ
34 RUE JEAN MERMOZ

78600 MAISONS LAFFITTE

Comptes annuels au 31/03/2018

Siret : 51040903000028

Code APE : 4773Z

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Financial statements

BALANCE SHEET ASSETS

		Note	Period N, closing at:				
			31/03/2018	31/03/2017			
			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		81 029		51 389	29 640	80 853	
Fixed assets in progress							
Payments on account							
FINANCIAL ASSETS (2)	Participating interests (equity method)						
	Other participating interests						
	LT receivables from related companies						
	Portfolio investments						
	Other fixed securities						
	Loans						
Other financial assets						10 800	
Total (II)			81 029	51 389	29 640	91 653	
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	1 745 370		182 408	1 562 961	297 231	
	Payments on account made	33	1 195		1 195	5 868	
	RECEIVABLES	Trade notes and accounts (3)	34	1 856 546	29 243	1 827 302	1 048 837
		Other receivables (3)		46 943		46 943	48 813
		Capital subscribed, called yet unpaid					
	OTHER	Investment securities (includ. shares:)	35				
Cash instruments							
Cash		728 974			728 974	885 580	
ADJUSTMENT ACCOUNTS	Prepaid expenses (3)	36				9 851	
	Total (III)		4 379 026	211 652	4 167 375	2 296 180	
	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)			4 460 055	263 040	4 197 015	2 387 833	
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	31/03/2018	31/03/2017
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		-284 430	-236 562
	NET INCOME OR LOSS OF THE PERIOD		-59 198	-47 868
	Investment subsidies			
Regulated provisions				
	Total (I)		-306 628	-247 430
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)			2 745
	Sundry financial debts and borrowings (Including shareholder borrowings)		1 583 529	1 553 928
	Payments on account received on orders in progress			
	Trade notes and accounts payable	43	2 686 709	733 864
	Tax and social liabilities		233 404	220 809
	Liabilities to fixed asset suppliers and related accounts			
	Other liabilities			123 918
Cash instruments				
Adjustm. accounts	Prepaid income (4)	44		
	Total (IV)		4 503 643	2 635 263
Translation differences (liabilities)	(V)	44		
	GRAND TOTAL (I to V)		4 197 015	2 387 833
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		4 503 643	2 635 263	
(5) Including current bank borrowings, bank and post office account (CCP) credit balances			2 745	

PROFIT AND LOSS ACCOUNT FOR THE PERIOD

			Note	31/03/2018	31/03/2017		
Number of months in period				12	12		
OPERATING INCOME		1 - France	2 - Export	Total	Total		
	Sales of goods held for resale	1 067 112	264 090	1 331 202	1 273 564		
	Production sold	goods			-6 663		
		services	638 408		638 408	307 690	
	NET TURNOVER (14)	1 705 520	264 090	1 969 610	1 574 591		
	Production taken into inventory						
	Production capitalised						
	Operating subsidies						
Provisions and depreciation written back, charges transferred (9)			268 665	73 474			
Other income (1) (11)			1 005	7 979			
Total operating income (2) (I)			50	2 239 279	1 656 044		
OPERATING EXPENSES	Purchase of goods held for resale (including customs duty)			2 094 311	673 871		
	Inventory changes (goods held for resale)			-1 446 912	-39 278		
	Purchases of raw materials and supplies (including customs duties)			42 300	22 597		
	Changes of inventory (raw materials and supplies)						
	Other purchases and external charges (3) (6bis)			442 909	317 685		
	Taxes, levies and similar payments			11 988	15 047		
	Wages and salaries			622 276	351 412		
	Payroll charges (10)			265 896	168 929		
	Appropriation to depreciation of fixed assets			20 099	24 456		
	Appropriation to provisions for fixed assets						
	Appropriation to provisions for current assets			194 852	119 893		
	Appropriation to provisions for contingency and expenses						
	Other expenses (12)			21	29		
Total operating expenses (4) (II)			51	2 247 740	1 654 641		
1 - OPERATING INCOME OR LOSS (I - II)				-8 461	1 402		
INTERPRETY TRANSFERTS	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)					51	129
	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)				2 007	129		
FINANCIAL CHARGES	Allocation to financial assets and provisions			54			
	Interest and similar charges (6)					29 612	48 701
	Foreign exchange losses					28	
	Net charges on realisation of investments held as current assets						
Total financial charges (VI)				29 641	48 701		
2 - FINANCIAL PROFIT OR LOSS (V - VI)				-27 634	-48 572		
3 - CURRENT INCOME OR LOSS BEFORE TAX (I-II+III-IV+V-VI)				-36 095	-47 169		

PROFIT AND LOSS ACCOUNT FOR THE PERIOD

		Note	31/03/2018	31/03/2017
EXTRAORDINARY INCOME	Extraordinary income from operating transactions			53 970
	Extraordinary income from capital transactions	55	498 349	1 000
	Provisions written back and charges transferred			
	Total extraordinary income (VII)		498 349	54 970
EXTRAORDINARY CHARGES	Extraordinary charges on operating transactions (6bis)		49 019	7 397
	Extraordinary charges on capital transactions	56	472 433	1 411
	Extraordinary allocation to depreciation and provisions			
	Total extraordinary charges (VIII)		521 452	8 807
4 - EXTRAORDINARY INCOME OR LOSS (VII - VIII)			-23 103	46 163
	Employee profit share (IX)	57		
	Income tax (X)	58		46 861
TOTAL INCOME (I+III+V+VII)			2 739 635	1 711 143
TOTAL CHARGES (II+IV+VI+VIII+IX+X)			2 798 833	1 759 010
5 - PROFIT OR LOSS (total income - total charges) (15)			-59 198	-47 868

Footnotes				
		31/03/2018	31/03/2017	
(1)	Including payment instalments on long term transactions			
(2)	Of which	- Income from real estate rentals	4 834	31 433
		- 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	165 571	10 092	
(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	1 969 609,82	1 574 590,88	
(15)	Net income or loss in Euros and cents	-59 197,79	-47 867,75	

Line items

Note 31 - Fixed assets

Description	31/03/2018	31/03/2017
FRANCHISES, PATENTS AND OTHER SIMILAR RIGHTS		
Concessions brevets licences		3 969
Amort concession & droit similaire		-3 969
Total		
OTHER TANGIBLE ASSETS		
Instal agenc aménag divers		2 156
Matériel transport	69 080	122 418
Matériel bureau et informatique	11 949	31 241
Amort agenc aménag divers		-2 156
Amort matériel de transport	-49 015	-42 105
Amort matériel de bureau	-2 374	-30 700
Total	29 640	80 853
OTHER FINANCIAL ASSETS		
Dépôts et cautionnements		10 800
Total		10 800
Total Fixed assets	29 640	91 653

Note 32 - Inventories

Description	31/03/2018	31/03/2017
GOODS HELD FOR RESALE		
Stock marchandises	1 745 370	391 515
Dépréciation des Stocks	-182 408	-94 284
Total	1 562 961	297 231
Total Inventories	1 562 961	297 231

Note 33 - Payments on account

Description	31/03/2018	31/03/2017
PAYMENTS ON ACCOUNT GIVEN		
Frs avances & acptes versés / cde	1 195	5 868
Total	1 195	5 868
Total Payments on account	1 195	5 868

Note 34 - Accounts receivable

Description	31/03/2018	31/03/2017
TRADE NOTES AND ACCOUNTS RECEIVABLE		
Clients	1 523 568	941 690
Bills Receivable	183 690	
Clients douteux	149 288	130 691
Clients factures à établir		2 065
Prov dépréciation cpte clients	-29 243	-25 609
Total	1 827 302	1 048 837
OTHER RECEIVABLES		
CICE - Rembt à recevoir	826	826
TVA sur autres biens & services	0	401
Crédit de TVA à reporter	893	15 859
TVA sur Acquisitions Intracom	0	0
Remboursement taxe s/CA ddé	17 000	
Taxe s/CA factures non parvenue	2 224	2 292
Créance s/cessions immobilisation	20 000	
Deb, Créd. divers		27 761
NDF M Archer	2 000	
NDF N Romdhane	3 000	
NDF N Taddei	1 000	
Pénalités pour ruptures		1 675
Total	46 943	48 813
Total Accounts receivable	1 874 245	1 097 650

Note 35 - Miscellaneous

Description	31/03/2018	31/03/2017
CASH		
Caisse d'épargne	684 916	808 610
Caisse d'épargne - Compte Excédent	44 058	76 951
Intérêts courus à recevoir		20
Total	728 974	885 580
Total Miscellaneous	728 974	885 580

Note 36 - Adjustment accounts: assets

Description	31/03/2018	31/03/2017
PREPAID CHARGES		
Charges d'exploit. const. d'avance		9 851
Total		9 851
Total Adjustment accounts: assets		9 851

Note 40 - Shareholder equity

Description	31/03/2018	31/03/2017
LEGAL CAPITAL		
Capital souscrit appelé versé	37 000	37 000
Total	37 000	37 000
RETAINED EARNINGS CARRIED FORWARD		
Report à nouveau débit	-284 430	-236 562
Total	-284 430	-236 562
NET INCOME OR LOSS OF THE PERIOD		
Résultat de l'exercice	-59 198	-47 868
Total	-59 198	-47 868
Total Shareholder equity	-306 628	-247 430

Note 43 - Accounts payable

Description	31/03/2018	31/03/2017
SUMS OWED TO LENDING INSTITUTIONS		
ING Direct		340
Intérêts courus s/concours bancaire		2 405
Total		2 745
SUNDRY FINANCIAL DEBTS AND BORROWINGS		
Alkaloida Long Term Loan (850 000)	269 359	269 359
Akaloida Long Term loan (1 200 000)	1 200 000	1 200 000
Loan Interest upto 31 03 2016	35 871	35 871
Loan Interest upto 31 03 2017	48 698	
Intérêts courus / autres emprunts	29 602	48 698
Total	1 583 529	1 553 928
TRADE NOTES AND ACCOUNTS		
Fournisseurs	2 671 361	718 521
Fournisseurs factures non parvenues	15 348	15 343
Total	2 686 709	733 864
TAX AND SOCIAL LIABILITIES		
<i>PERSONNEL ET COMPTES RATTACHÉS</i>	80 988	80 880
Dettes prov p/ congés payés	18 067	32 939
Primes à payer	62 921	47 941
<i>SÉCURITÉ SOCIALE ET AUTRES ORGANISMES</i>	145 675	131 387
To transfer	80 988	80 880

Description	31/03/2018	31/03/2017
<i>Transfer</i>	80 988	80 880
URSSAF	43 847	54 404
Swisslife Mutuelle N° 010866175	2 733	1 822
Swisslife Prévoyance N° 010866171	3 475	2 220
Swisslife ret Art 83	11 563	5 756
Klesia Mornay Caisse Retraite	44 937	24 429
Charges à payer sur CP	8 714	17 074
Prov charges s/primes à verser	30 407	25 682
ETAT ET AUTRES COLLECTIVITÉS PUBLIQUES	6 741	8 542
TVA sur immobilisations	0	
TVA collectée	0	
Etat - TVS à payer	369	844
Etat - Taxe Form. Prof. Cont. à pay	1 272	701
Etat - Taxe Apprentissage à payer	1 573	867
Etat - Taxe Foncière à payer		4 885
Etat - CET à payer	3 527	1 245
Total	233 404	220 809
OTHER LIABILITIES		
NDF P-H Coulon		1 469
NDF L Benyaya		939
NDF M Archer		146
Pénalités Chèques à émettre		121 364
Total		123 918
Total Accounts payable	4 503 643	2 635 263

Note 50 - Operating revenues

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
SALES OF GOODS HELD FOR RESALE - FRANCE				
Ventes Pantoprazole 40 MG		640	-640	-100,00
Ventes Carboplatin 5ML	485	871	-386	-44,28
Ventes Carboplatin 15ML	660	4 968	-4 308	-86,71
Ventes Carboplatin 45ML	9 509	16 583	-7 074	-42,66
Ventes Carboplatin 60ML	19 590	28 533	-8 943	-31,34
Ventes Temozolomide 5MG CAPS	990	9 666	-8 677	-89,76
Ventes Temozolomide 20MG CAPS	10 747	28 009	-17 261	-61,63
Ventes Temozolomide 100MG CAPS	64 975	233 691	-168 716	-72,20
Ventes Temozolomide 140MG CAPS	26 267	138 839	-112 573	-81,08
Ventes Temozolomide 180MG CAPS	6 606	28 883	-22 277	-77,13
Ventes Temozolomide 250MG CAPS	14 877	78 888	-64 010	-81,14
Ventes Letrozole 2,5MG		124 522	-124 522	-100,00
Ventes Sumatriptan 6MG/0,05ML	639 187	470 551	168 635	35,84
Ventes Esomeprazole 40MG	75 598	4 489	71 110	1 584,27
Ventes Atosiban 37,5 MG	125 659	27 678	97 981	354,01
<i>To transfer</i>	995 150	1 196 810	-201 660	-16,85

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>	995 150	1 196 810	-201 660	-16,85
Ventes Keveyis 50MG	57 000	5 700	51 300	900,00
Ventes Gemcitabine 12MG/ML 120ML	1 260		1 260	
Ventes Odomzo 200 MG	13 702		13 702	
Total	1 067 112	1 202 510	-135 398	-11,26
SALES OF GOODS HELD FOR RESALE - EXPORT				
Ventes KEVEYIS 50MG Export	2 650		2 650	
Ventes Esomeprazole 40MG Export	390		390	
Ventes Atosiban 37,5MG Export	6 650		6 650	
Ventes Keveyis 50MG Intracom	254 400	56 474	197 926	350,47
Ventes Temozolomide 250 MG Intracom		14 580	-14 580	-100,00
Total	264 090	71 054	193 036	271,68
SALES OF OWN PRODUCTION OF GOODS - FRANCE				
Remises clients		-6 663	6 663	-100,00
Total		-6 663	6 663	-100,00
SALES OF SERVICES - FRANCE				
Prestations de Marketing Intracom		7 410	-7 410	-100,00
Recharge Insurance Motor Car Intrac		1 464	-1 464	-100,00
Recharge Repairs Motor Cars Intraco		5 898	-5 898	-100,00
Recharge Travelling Fare France Int		3 891	-3 891	-100,00
Recharge Travel Others France Intra		2 141	-2 141	-100,00
Recharge Fuel Exp. Motor Cars Intra		1 237	-1 237	-100,00
Recharge Veh. Running Exp. Intracom		597	-597	-100,00
Recharge Overseas Travel Fare Intra	2 909	12 530	-9 621	-76,79
Recharge Overseas Travel Exp. Intra	1 925	3 166	-1 241	-39,19
Recharge Customers Entert. Intracom		508	-508	-100,00
Gross Salaries Recharged	46 376	16 864	29 512	175,00
Bonus Recharged	4 638	1 686	2 951	175,00
Res. Pay Leaves Recharged	5 101	1 855	3 246	175,00
Welfare Recharged	26 385	9 595	16 791	175,00
Port à 20%	375	195	180	92,31
Gross Salaries Recharged Out of U.E	141 547		141 547	
Bonus Recharged Out of U.E.	21 030		21 030	
Res. Pay Leaves Recharged Out of U.	16 258		16 258	
Welfare Recharged Out of U.E	85 353		85 353	
Gross Salaries Recharged Intracom	128 730	121 290	7 440	6,13
Bonus Recharged Intracom	44 356	24 258	20 098	82,85
Res. Pay Leaves Recharged Intracom	18 299	14 555	3 744	25,72
Welfare Recharged Intracom	95 042	78 450	16 592	21,15
Port Intracom		100	-100	-100,00
Frais de Port Export	86		86	
Total	638 408	307 690	330 718	107,48
PROVISIONS WRITTEN BACK AND CHARGES TRANSFERRED				
Rep s/ prov dépréciation stock	94 284	27 264	67 021	245,82
Rep s/prov dépréciation créance	8 809	36 118	-27 309	-75,61
<i>To transfer</i>	<i>103 093</i>	<i>63 382</i>	<i>39 712</i>	<i>62,65</i>

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>	103 093	63 382	39 712	62,65
Transfert de charges	155 220		155 220	
Avantage en nature Véhicules	10 351	10 092	259	2,57
Total	268 665	73 474	195 191	265,66
OTHER INCOME				
Produits divers de gestion courante	1 005	7 979	-6 974	-87,41
Total	1 005	7 979	-6 974	-87,41
Total Operating revenues	2 239 279	1 656 044	583 236	35,22

Note 51 - Operating expenses

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
PURCHASES OF GOODS HELD FOR RESALE				
Achats Carboplatin 5ML		750	-750	-100,00
Achats Carboplatin 15ML		5 400	-5 400	-100,00
Achats Carboplatin 45ML		15 866	-15 866	-100,00
Achats Carboplatin 60ML		34 850	-34 850	-100,00
Achats Temozolomide 5MG Blister	9 023	2 693	6 331	235,09
Achats Temozolomide 20 MG Blister	30 593	20 094	10 499	52,25
Achats Temozolomide 100 MG Blister	300 827	65 701	235 126	357,88
Achats Temozolomide 140 MG Blister	170 419	-12 605	183 024	-1 452,00
Achats Temozolomide 180 MG Blister	121 392	21 600	99 792	462,00
Achats Temozolomide 250 MG Blister	283 630	55 007	228 623	415,63
Achats de Letrozole 2.5 Tabs	5 494	125 174	-119 681	-95,61
Achats de Sumatriptan 6MG / 0,5 ML	630 850	228 015	402 835	176,67
Achats d'Esomeprazole 40MG	16 536	44 229	-27 693	-62,61
Achats d'Atosiban 37,5 MG	131 016	59 179	71 837	121,39
Achats Keveyis 50MG	25 454	7 918	17 535	221,46
Achats de Bosentan 62.5 MG	23 800		23 800	
Achats de Bosentan 125 MG	20 859		20 859	
Achat Gemcitabine 10MG/ML 120 ML	32 070		32 070	
Achat Gemcitabine 10MG/ML 160 ML	38 695		38 695	
Achat Gemcitabine 10MG/ML 180 ML	46 983		46 983	
Achat Gemcitabine 10MG/ML 200 ML	43 058		43 058	
Achat Gemcitabine 10MG/ML 220 ML	22 272		22 272	
Achats Intracom Atosiban 37,5 MG	38 288		38 288	
Achats Intracom Odomzo 200 MG	9 794		9 794	
Breakage and Expiry	93 388		93 388	
Discount sur Achats Marchandises	-130		-130	
Total	2 094 311	673 871	1 420 440	210,79
INVENTORY CHANGES FOR GOODS HELD FOR RESALE				
Variation stock marchandises	-1 353 855	-39 278	-1 314 576	3 346,82
Variation Stock - Breakage & Expiry	-93 058		-93 058	
Total	-1 446 912	-39 278	-1 407 634	3 583,73

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
PURCHASE OF RAW MATERIALS AND OTHER SUPPLIES				
Temozolomide 5MG Bl. pour analyses	4	4	0	
Temozolomide 20 MG Bl. pour analys	14	1 505	-1 490	-99,04
Temozolomide 100 MG Bl. pour analys	319	163	156	95,95
Temozolomide 140 MG Bl. pour analys	254	8 369	-8 115	-96,97
Temozolomide 180 MG Bl. pour analys	144	144	0	
Temozolomide 250 MG Bl. pour analys	389	389	0	
Letrozole 2.5 Tabs pour analyses		41	-41	-100,00
Sumatriptan 6 MG pour analyses	21 918	6 098	15 821	259,46
Esomeprazole 40 MG pour analyses	1	171	-170	-99,28
Atosiban 37,5MG pour analyses	9 734	4 836	4 898	101,28
Gemcitabine 10MG/ML 120 ML for Anal	1 440		1 440	
Gemcitabine 10MG/ML 160 ML for Anal	1 656		1 656	
Gemcitabine 10MG/ML 180 ML for Anal	1 752		1 752	
Gemcitabine 10MG/ML 200 ML for Anal	1 848		1 848	
Gemcitabine 10MG/ML 220 ML for Anal	1 920		1 920	
Produits Gratuits Rempt Pémimés	907	879	28	3,17
Total	42 300	22 597	19 703	87,19
OTHER PURCHASES AND EXTERNAL CHARGES				
<i>ACHATS DE MATÉRIEL, ÉQUIPEMENTS DE TRAVAUX</i>	19 895	2 261	17 634	779,92
Testing Fees	19 895	2 261	17 634	779,92
<i>ACHATS NON STOCKÉS DE MATIÈRES ET FOURNITURES</i>	11 258	6 669	4 590	68,83
Electricité	1 384	1 486	-102	-6,88
Fuel Expenses - Motor Cars	3 720	3 060	660	21,55
Fuel Expenses - Motor cars Dermato	219		219	
Fournitures administratives	1 591	2 122	-532	-25,05
Fournitures administratives Dermato	4 345		4 345	
<i>LOCATIONS</i>	69 631	45 201	24 430	54,05
Locations immobilières	69 126	44 663	24 463	54,77
Locations ponctuelles véhicules		118	-118	-100,00
Location E-Diatonis	506	420	85	20,32
<i>ENTRETIEN ET RÉPARATIONS</i>	16 485	15 558	928	5,96
Entretien constructions	3 370	3 000	370	12,33
Entretien matériel roulant	3 804	6 406	-2 602	-40,61
Cars Repairs		1 120	-1 120	-100,00
Maintenance	9 311	5 032	4 279	85,03
<i>PRIMES D'ASSURANCE</i>	9 231	5 951	3 280	55,11
Assurances multirisques	1 066	502	563	112,16
Assurances transport	6 961	4 622	2 340	50,62
Insurance Stock	643	287	356	124,35
Insurance Inland Marine	450	430	19	4,52
Property Insurance	111	110	1	0,47
<i>DIVERS</i>	27	33	-6	-18,18
Documentation générale	27	33	-6	-18,18
<i>RÉMUNÉRATIONS D'INTERMÉDIAIRES ET HONORAIRES</i>	117 280	114 577	2 703	2,36
<i>To transfer</i>	126 527	75 673	50 855	67,20

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>	126 527	75 673	50 855	67,20
Trade discount 3379		-824	824	-100,00
Facturation CSP	3 402	7 795	-4 392	-56,35
Storage cost	4 688	2 104	2 584	122,81
Honoraires comptables	39 600	39 600	0	
Honoraires Paie	1 177	608	569	93,59
Honoraires CAC - 3624	7 784	6 645	1 139	17,14
Honoraires Juridiques Legal Consult	500		500	
Honoraires Regulatory Consultant	1 500	1 500	0	
Audit Fees - 3624	1 152	6 659	-5 507	-82,70
Translations	505	1 362	-857	-62,93
Honoraires SUN BV Financial Support	44 262	49 022	-4 760	-9,71
Frais d'actes contentieux	272	107	166	155,19
Reglementation Expenses Dermato	12 438		12 438	
PUBLICITÉ, PUBLICATIONS, RELATIONS PUBLIQUES	110 072	38 069	72 002	189,13
Foires et expositions	25 200	15 301	9 899	64,70
Foires et expositions Dermato	17 219		17 219	
Samples Temozolomide 5MG Blister	2		2	
Samples Temozolomide 20MG Blister	7		7	
Samples Temozolomide 100MG Blister	41		41	
Samples Temozolomide 140MG Blister	127		127	
Samples Temozolomide 180MG Blister	144		144	
Samples Temozolomide 250MG Blister	97		97	
Samples Sumatriptan 6MG	15		15	
Samples Atosiban 37,5 MG	21		21	
Samples Bosentan 62.5 MG	60		60	
Samples Bosentan 125 MG	51		51	
Samples Gemcitabine 120 mg	42		42	
Samples Gemcitabine 160 MG	55		55	
Samples Gemcitabine 180 MG	58		58	
Samples Gemcitabine 200 MG	62		62	
Samples Gemcitabine 220 MG	64		64	
Catalogues et imprimés	3 161	715	2 446	342,10
Suma Launch & Promotion Costs	731	2 054	-1 323	-64,40
Odomzo Lauch & Prom. Expenses	47 915		47 915	
Business Promotional Expenses	15 000	20 000	-5 000	-25,00
TRANSPORTS DE BIENS ET COLLECTIFS DU PERSONNEL	35 416	34 099	1 317	3,86
Freight Inward - 3011	7 640	-94	7 734	-8 258,16
Frais de destruction Produits Périm	961		961	
Road Freight - 3301	24 216	34 162	-9 946	-29,11
Road Freight Dermato	2 599		2 599	
Samples Freight to Alkaloida		30	-30	-100,00
DÉPLACEMENTS, MISSIONS ET RÉCEPTIONS	36 861	35 772	1 089	3,04
Travelling Fare France PHC	4 294	3 870	424	10,95
Travelling Fare France CS	2 474	3 847	-1 374	-35,71
<i>To transfer</i>	396 062	270 135	125 927	46,62

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
<i>Transfer</i>	396 062	270 135	125 927	46,62
Travelling Fare France LB	49	179	-131	-72,79
Travelling Fare France MA	1 316	1 263	53	4,18
Travelling Fare France NR	1 656		1 656	
Travelling Fare France NT	1 957		1 957	
Vehicle Running Expenses Motor Cars	2 263	1 732	531	30,63
Veh. Running Exp. Motor Cars Dermat	950		950	
Conveyance Expenses - Others	1 124	212	912	430,64
Conveyance Home Office Dermato	3 073		3 073	
Overseas Travel Fare	3 204	12 530	-9 326	-74,43
Overseas Travel Expenses	2 531	3 166	-635	-20,07
Overseas Travel Fare Dermato	270		270	
Oversea Travel Expenses Dermato	1 135		1 135	
Travelling Lodging and Boarding PHC	3 842	2 141	1 700	79,39
Travelling Lodging and Boarding CS	2 254	2 133	122	5,71
Travelling Lodging and Boarding MA	3 681	1 834	1 847	100,67
Travelling Lodging and Boarding NR	43		43	
Traveling Logging and Boarding NT	6		6	
Customers Entertainment	115	532	-417	-78,44
Lunch and Refreshment Expenses	627	2 332	-1 704	-73,09
FRAIS POSTAUX ET DE TÉLÉCOMMUNICATIONS	11 427	11 436	-8	-0,07
Affranchissements	694	1 152	-458	-39,74
Téléphone	3 880	5 158	-1 278	-24,77
Téléphone Dermato	2 098		2 098	
Frais d'Internet	4 754	5 125	-371	-7,24
SERVICES BANCAIRES ET ASSIMILÉS	2 232	7 134	-4 902	-68,72
Autres services bancaires	2 232	7 134	-4 902	-68,72
DIVERS	3 095	926	2 169	234,23
Cotisations	3 095	926	2 169	234,23
Total	442 909	317 685	125 225	39,42
TAXES, LEVIES AND SIMILAR PAYMENTS				
Taxe d'apprentissage	3 689	2 368	1 321	55,78
Part. employeur form. profession.	2 984	1 729	1 255	72,55
CVAE	2 294	2 867	-573	-19,99
Cotisation Foncière des Entreprises	2 626	2 674	-48	-1,80
Taxe foncière	-1 003	3 279	-4 281	-130,58
Taxe s/véhicules de sociétés	1 397	1 411	-14	-0,99
Cartes grises		719	-719	-100,00
Total	11 988	15 047	-3 059	-20,33

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
WAGES AND SALARIES				
Rémunération du personnel	542 498	348 306	194 193	55,75
Variation congés à payer	-14 872	-3 848	-11 025	286,53
Prov primes à payer	14 980	6 522	8 458	129,69
Indemnités avantages divers	79 299		79 299	
Cartes Orange	372	432	-60	-13,98
Total	622 276	351 412	270 864	77,08
PAYROLL CHARGES				
URSSAF	175 204	103 345	71 859	69,53
Swisslife Mutuelle N° 010866175	5 234	3 546	1 689	47,63
Swisslife Prévoyance N° 010866171	7 818	5 261	2 557	48,60
Swisslife ret art 83	19 456	12 595	6 861	54,47
Mornay caisse retraite	61 041	38 465	22 576	58,69
Charges sur CP	-8 360	-890	-7 470	839,59
Prov charges s/ primes à verser	4 725	5 442	-718	-13,19
Médecine du travail, pharmacie	778	689	89	12,92
Prestations services sur Kadeos		26	-26	-100,00
Tickets Kadeos		450	-450	-100,00
Total	265 896	168 929	96 967	57,40
ALLOWANCE FOR DEPRECIATION IN OPERATIONS				
Dotation amort immo incorporelles		2 351	-2 351	-100,00
Dotation amort immo corporelles	20 099	22 105	-2 006	-9,08
Total	20 099	24 456	-4 357	-17,82
PROVISIONS FOR CURRENT ASSETS				
Dot provision dépréciation stock	182 408	94 284	88 124	93,47
Dot provision créances clients	12 444	25 609	-13 165	-51,41
Total	194 852	119 893	74 959	62,52
OTHER CHARGES				
Charges diverses de gestion courant	21	29	-8	-26,40
Total	21	29	-8	-26,40
Total Operating expenses	2 247 740	1 654 641	593 099	35,84

Note 53 - Financial income

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
OTHER INTEREST AND RELATED INCOME				
Autres produits financiers	51	129	-77	-60,07
Total	51	129	-77	-60,07
FOREIGN EXCHANGE GAINS				
Gains de change	1 955		1 955	
Total	1 955		1 955	
Total Financial income	2 007	129	1 878	1 458,47

Note 54 - Financial charges

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
INTEREST AND RELATED CHARGES				
Intérêts emprunts ratt. participati	29 602	48 698	-19 096	-39,21
Intérêts de découvert	11	3	8	241,14
Total	29 612	48 701	-19 088	-39,20
FOREIGN EXCHANGE LOSSES				
Pertes de change	28		28	
Total	28		28	
Total Financial charges	29 641	48 701	-19 060	-39,14

Note 55 - Extraordinary income

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
EXTRAORDINARY INCOME FROM OPERATING TRANSACTIONS				
Prod.except. S/ Op. gestion		53 970	-53 970	-100,00
Total		53 970	-53 970	-100,00
EXTRAORDINARY INCOME FROM CAPITAL TRANSACTIONS				
Prod cessions immo corporelles	20 000	1 000	19 000	1 900,00
PCEAC Financières	10 800		10 800	
Produits exceptionnels divers	419 229		419 229	
Mark up on Fees Recharged	5 775		5 775	
Mark up Intracom on Fees Recharged	24 539		24 539	
Mark up on Fees Recharged Out of U.	18 005		18 005	
Total	498 349	1 000	497 349	49 734,90
Total Extraordinary income	498 349	54 970	443 379	806,58

Note 56 - Extraordinary charges

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
EXTRAORDINARY CHARGES FOR OPERATING TRANSACTIONS				
Péna. amendes fiscales & pénales ND	931	7 380	-6 449	-87,38
Créances devenues irrécouvrables	44 046		44 046	
Autres Ch. Excep. S/ Op. Gestion	4 042	17	4 026	23 918,95
Total	49 019	7 397	41 622	562,70
EXTRAORDINARY CHARGES FOR CAPITAL TRANSACTIONS				
Valeur comptable immo corpo. cédées	42 404	1 411	40 993	2 906,14
VCEAC Financiers	10 800		10 800	
Charges exceptionnelles diverses	419 229		419 229	
Total	472 433	1 411	471 023	33 392,36
Total Extraordinary charges	521 452	8 807	512 645	5 820,61

Note 58 - Income tax

Description	31/03/2018	31/03/2017	Variation (1) - (2)	% variation (1) - (2)
INCOME TAX				
Impôts sur bénéfices		46 861	-46 861	-100,00
Total		46 861	-46 861	-100,00
Total Income tax		46 861	-46 861	-100,00