Jubilant Pharma Limited
Condensed Consolidated Statement of Financial Position
(All amounts in USD, unless otherwise stated)

	As at September 30, 2017	**As at March 31, 2017**
ASSETS		
Non-current assets		
Property, plant and equipment	283,303,778	262,522,265
Goodwill	166,278,505	153,002,409
Other intangible assets	134,089,095	125,605,865
Other financial assets	53,033,113	50,742,009
Income tax assets	602,793	94,888
Deferred tax assets (net)	26,676,220	24,397,589
Other non-current assets	2,111,844	2,754,127
Total non-current assets	**666,095,348**	**619,119,152**
Current assets		
Inventories	113,957,063	108,242,489
Trade receivables	85,277,225	95,450,918
Other financial assets	9,764,666	1,217,890
Income tax assets	186,948	1,390,674
Other current assets	24,149,459	14,089,619
Cash and cash equivalents	36,839,872	48,409,120
Total current assets	**270,175,233**	**268,800,710**
Total assets	**936,270,581**	**887,919,862**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	326,758,994	326,758,994
Merger reserve	(68,787,724)	(68,787,724)
Retained earnings	140,639,927	111,186,516
Foreign currency translation reserve	(15,745,551)	(29,087,576)
Other components of equity	(11,920,997)	(11,839,299)
Total equity	**370,944,649**	**328,230,911**
LIABILITIES		
Loans and borrowings	355,752,019	378,731,279
Employee benefits	3,534,722	3,208,722
Other financial liabilities	32,400,000	28,700,000
Deferred tax liabilities (net)	19,130,173	18,869,081
Provisions	1,471,741	-
Other non-current liabilities	1,465,324	1,494,823
Total non-current liabilities	**413,753,979**	**431,003,905**
Current liabilities		
Loans and borrowings	49,279,977	37,653,814
Employee benefits	15,044,042	12,000,470
Trade payables	63,082,319	50,187,151
Other financial liabilities	10,220,248	11,532,822
Income tax liabilities	5,000,691	9,188,829
Other current liabilities	8,944,676	8,121,960
Total current liabilities	**151,571,953**	**128,685,046**
Total liabilities	**565,325,932**	**559,688,951**
Total equity and liabilities	**936,270,581**	**887,919,862**

See accompanying notes to the Condensed consolidated interim financial statements

Jubilant Pharma Limited
Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
(All amounts in USD, unless otherwise stated)

	Three months ended September 30, 2017	Three months ended September 30, 2016	Six months ended September 30, 2017	Six months ended September 30, 2016
Revenue from operations	132,995,232	113,683,709	258,128,563	225,249,412
Other income	145,513	26,375	523,331	101,658
Total income	**133,140,745**	**113,710,084**	**258,651,894**	**225,351,070**
Cost of materials consumed	30,537,051	22,757,363	59,891,248	46,041,209
Purchases of stock-in-trade	3,334,739	2,561,718	4,800,737	5,168,979
Changes in inventories of finished goods, stock-in-trade and work-in-progress	380,711	(1,440,429)	(3,769,787)	(3,768,306)
Employee benefits expense	42,064,405	32,003,909	76,407,497	63,938,889
Depreciation, amortisation and impairment	8,688,769	7,621,459	16,701,949	15,185,324
Other expenses	28,156,856	20,779,730	52,266,682	40,743,668
Result from operating activities	**19,978,214**	**29,426,334**	**52,353,568**	**58,041,307**
Finance income	1,195,552	4,181	2,362,583	142,201
Finance costs	6,082,130	5,088,498	12,423,278	10,657,604
Net finance costs	**(4,886,578)**	**(5,084,317)**	**(10,060,695)**	**(10,515,403)**
Profit before tax	**15,091,636**	**24,342,017**	**42,292,873**	**47,525,904**
Income tax expense	3,792,324	5,569,377	12,839,462	10,243,119
Profit for the period	**11,299,312**	**18,772,640**	**29,453,411**	**37,282,785**
Other comprehensive income/(loss)				
Items that will be reclassified to profit or loss				
Exchange differences on translation of foreign operations	5,740,813	1,545,289	13,342,025	402,291
Items that will not be reclassified to profit or loss				
Remeasurements of defined benefit obligations	(63,222)	(27,479)	(124,935)	(52,644)
Income tax relating to items that will not be reclassified to profit or loss	21,880	8,705	43,237	17,414
Other comprehensive income for the period, net of tax	**5,699,471**	**1,526,515**	**13,260,327**	**367,061**
Total comprehensive income for the period	**16,998,783**	**20,299,155**	**42,713,738**	**37,649,846**
Profit is attributable to:				
Equity holders of the Parent	11,299,312	18,772,640	29,453,411	37,282,785
Other comprehensive income is attributable to:				
Equity holders of the Parent	5,699,471	1,526,515	13,260,327	367,061
Total comprehensive income is attributable to:				
Equity holders of the Parent	16,998,783	20,299,155	42,713,738	37,649,846

See accompanying notes to the Condensed consolidated interim financial statements

Jubilant Pharma Limited
Condensed Consolidated Statement of Cash Flows
(All amounts in USD, unless otherwise stated)

Particulars	**Six months ended September 30, 2017**	**Six months ended September 30, 2016**
A. Cash flow from operating activities		
Profit before tax	42,292,873	47,525,904
Adjustments:		
Depreciation, amortization and impairment	16,701,949	15,185,324
Unrealised foreign exchange gain, net	(379,832)	(694,832)
Finance income	(2,362,583)	(142,201)
Finance costs	12,423,278	10,657,604
Share-based payment expense	-	7,405
Gain on sale/disposal/discard of property, plant and equipment (net)	(50,064)	(6,971)
Operating cash flow before working capital changes	**68,625,621**	**72,532,233**
Decrease/ (Increase) in trade accounts receivable	36,381,295	(835,051)
(Increase)/ decrease in other assets including other financial assets	(11,960,093)	1,119,448
Decrease/ (increase) in inventories	1,046,711	(3,804,825)
(Decrease)/ Increase in trade payables	(1,622,595)	11,465,719
Decrease in other liabilities including other financial liabilities	(15,500,152)	(6,078,076)
Cash generated from operations	**76,970,787**	**74,399,448**
Income taxes paid (net of refund)	(19,846,701)	(7,618,686)
Net cash generated from operating activities	**57,124,086**	**66,780,762**
B. Cash flows from investing activities		
Acquisition/ purchase of property, plant and equipment and other intangible assets	(27,316,763)	(21,147,908)
Sale of property, plant and equipment	551,903	8,060
Sale of investments	-	2,765,009
Payment for business acquisition *	(20,143,370)	-
Loan given to related parties	(1,750,000)	-
Interest received	2,446,189	140,970
Others	-	(297)
Net cash used in investing activities	**(46,212,041)**	**(18,234,166)**
C. Cash flow arising from financing activities		
Proceeds from long term loans and borrowings ^	13,577,913	-
Repayment of long term loans and borrowings ^	(29,440,760)	(27,017,774)
Proceeds/(repayments) from/of short term loans repayable on demand, net	2,671,088	(13,605,521)
Proceeds from loans from related parties	-	3,000,000
Repayments of loans to related parties	(1,800,000)	-
Finance costs paid	(8,478,926)	(13,320,608)
Net cash used in financing activities	**(23,470,685)**	**(50,943,903)**
D. Effect of exchange rate changes	989,392	(119,823)
Net decrease in cash and cash equivalents (A+B+C+D)	**(11,569,248)**	**(2,517,130)**
Cash and cash equivalents at the beginning of the period	48,409,120	27,474,518
Cash and cash equivalents at the end of the period	**36,839,872**	**24,957,388**

^ Revolver credit facility of Jubilant HollisterStier LLC is prepared on net basis
* Refer note 10

See accompanying notes to the Condensed consolidated interim financial statements

Jubilant Pharma Limited
Condensed Consolidated statement of changes in Equity
(All amounts in USD, unless otherwise stated)

	Attributable to owners of the Company							
	Equity share capital **	**Merger reserve #**	**Other capital reserve # #**	**Retained earnings**	**Foreign currency translation reserve $**	**Fair value reserve @**	**Remeasurements of defined benefit obligations @@**	**Total equity**
Balance as at April 01, 2016	**326,758,994**	**(68,787,724)**	**(4,428,352)**	**56,079,440**	**(31,795,343)**	**4,847,114**	**(240,703)**	**282,433,426**
Profit for the period				37,282,785				37,282,785
Other comprehensive income					402,291		(35,230)	367,061
Total comprehensive income for the period	**-**	**-**	**-**	**37,282,785**	**402,291**	**-**	**(35,230)**	**37,649,846**
Transactions with equity holders in their capacity as equity holders:								
Stock-based compensation expense for stock options granted by Jubilant, India			7,405					7,405
Distribution to shareholders			(7,020,614)	4,847,114		(4,847,114)		(7,020,614)
Balance as at September 30, 2016	**326,758,994**	**(68,787,724)**	**(11,441,561)**	**98,209,339**	**(31,393,052)**	**-**	**(275,933)**	**313,070,063**
Balance as at April 01, 2017	**326,758,994**	**(68,787,724)**	**(11,441,561)**	**111,186,516**	**(29,087,576)**	**-**	**(397,738)**	**328,230,911**
Profit for the period				29,453,411				29,453,411
Other comprehensive income					13,342,025		(81,698)	13,260,327
Balance as at September 30, 2017	**326,758,994**	**(68,787,724)**	**(11,441,561)**	**140,639,927**	**(15,745,551)**	**-**	**(479,436)**	**370,944,649**

represent difference between the consideration and carrying amount of net assets/liabilities for transactions among entities under common control to transfer out/in of any business or shares of entities under common control
primarily represents effect of transations with shareholders (other than those accounted for in merger reserve)

$ exchange differences arising on translation of foreign operations are recognised in other comprehensive income and accumulated in a separate reserve within the equity. The cummulative amount is reclassified to profit or loss when the Company dispose or partially dispose off its interest in a foreign operation through sale, liquidation, repayment of share capital or abandonment of all, or part of, that entity
@ represents changes in fair value of investments designated as fair value through other comprehensive income
@@ Remeasurement of defined obligations comprises actuarial gains and losses and return on plan assets
** No. of shares as at September 30, 2017 and March 31, 2017 is 326,758,994. There is no change in the number of shares during the six months ended September 30, 2017.

Note 1. Corporate Information

Jubilant Life Sciences Limited ("Jubilant India") is an Indian Company and the ultimate holding company of the Jubilant Group which comprises of Jubilant India and its subsidiaries. Jubilant Group is a global Pharmaceutical and Life Sciences player engaged in manufacture and supply of Active Pharmaceutical Ingredients ("APIs"), Generics, Specialty Pharmaceuticals and Life Science Ingredients.

During May 2005, Jubilant India incorporated Jubilant Pharma Limited ("JPL, Singapore" or "the Company") in Singapore as its wholly owned subsidiary which has since become an intermediate holding company for various entities of Jubilant Group across the globe.

Jubilant Pharma through its subsidiaries in USA, Canada, Europe and India is engaged in manufacturing and marketing of various pharmaceutical products and services like active pharmaceutical ingredients, dosage forms (tablets and capsules), contract manufacturing of sterile injectables, allergy therapy products and radiopharmaceutical products in various markets spread over United States, Canada, Europe, Asia and other geographies identified on the basis of revenue earned.

Note 2. Basis of accounting

These condensed consolidated interim financial statements have been prepared in accordance with IAS 34 *Interim Financial Reporting*, and should be read in conjunction with the Group's last annual consolidated financial statements as at and for the year ended March 31, 2017 ('last annual financial statements'). They do not include all of the information required for a complete set of IFRS financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance since the last annual financial statements.

Note 3. Significant accounting policies

The accounting policies applied in these condensed consolidated interim financial statements are the same as those applied in the last annual financial statements.

Note 4. Use of judgements and estimates

In preparing these condensed consolidated interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended March 31, 2017.

Note 5. Recent accounting pronouncements

Standards issued but not adopted

The amendment to IAS 7 requires the entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes, suggesting inclusion of a reconciliation between the opening and closing balances in the Consolidated Statement of Financial Position for liabilities arising from financing activities, to meet the disclosure requirement.

The Group is evaluating the requirements of the amendment and the effect on the financial statements is being evaluated.

IFRS 15, Revenue from Contracts with Customers

In May 2014, the IASB issued IFRS 15, "Revenue from Contracts with Customers". The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The new standard also will result in enhanced disclosures about revenue, provide guidance for transactions that were not previously addressed comprehensively (for example, service revenue and contract modifications) and improve guidance for multiple-element arrangements.

The new revenue recognition standard was issued with an effective date of January 1, 2017. However, in April 2015, the IASB voted to defer the effective date of the new revenue recognition standard to January 1, 2018. Early application of the new standard is permitted. The Group is in the process of evaluating the impact of the new standard on its consolidated financial statements.

IFRS 16, Leases

In January 2016, the IASB issued a new standard, IFRS 16, "Leases". The new standard brings most leases on-balance sheet for lessees under a single model, eliminating the distinction between operating and finance leases. Lessor accounting, however, remains largely unchanged and the distinction between operating and finance leases is retained. IFRS 16 supersedes IAS 17, "Leases", and related interpretations and is effective for periods beginning on or after January 1, 2019. Earlier adoption of IFRS 16 is permitted if IFRS 15, "Revenue from Contracts with Customers", has also been applied.

The Group is currently in the process of evaluating the impact of this new accounting standard on its consolidated financial statements.

IFRIC 22, Foreign Currency Transactions and Advance Consideration

In December 2016, the IASB issued IFRIC Interpretation 22, "Foreign Currency Transactions and Advance Consideration," which addresses the exchange rate to use in transactions that involve advance consideration paid or received in a foreign currency. IFRIC Interpretation 22 is effective for annual reporting periods beginning on or after January 1, 2018. Earlier application is permitted. The Group is currently in the process of evaluating the impact of this change in the accounting standard on its consolidated financial statements.

IFRIC 23, Uncertainty over Income Tax treatments

On June 7, 2017, the IFRS Interpretations Committee issued IFRIC 23, which clarifies how the recognition and measurement requirements of IAS 12 "Income taxes", are applied where there is uncertainty over income tax treatments IFRIC 23 explains how to recognize and measure deferred and current income tax assets and liabilities where there is uncertainty over a tax treatment. An uncertain tax treatment is any tax treatment applied by an entity where there is uncertainty over whether that treatment will be accepted by the applicable tax authority. For example, a decision to claim a deduction for a specific expense or not to include a specific item of income in a tax return is an uncertain tax treatment if its acceptability is uncertain under applicable tax law.

The interpretation provides specific guidance in several areas where previously IAS 12 was silent. IFRIC 23 applies to all aspects of income tax accounting where there is an uncertainty regarding the treatment of an item, including taxable profit or loss, the tax bases of assets and liabilities, tax losses and credits and tax rates.

IFRIC Interpretation 23 is effective for annual reporting period beginning on or after January 1, 2019. The Group is in the process of evaluating the impact of the interpretation.

Note 6. Loans and borrowings (current and non-current)

	Currency	Nominal interest rate	Year of maturity	Face value	Carrying amount
Balance as at March 31, 2017					**416,385,093**
Additions					
Revolver credit loan	USD	Libor plus 1.50% - 3.35%	December 1, 2017	13,577,913	13,577,913
Repayments					
Term loan	USD	3 months LIBOR plus 3.25% p.a.	October 2021	(8,963,470)	(8,963,470)
Term loan	CAD	3 months CDOR plus 3.25% p.a.	October 2021	(20,477,290)	(20,477,290)
Others					4,509,750
Balance as at September 30, 2017					**405,031,996**

Note 7. Fair value measurements

			As at September 30, 2017			As at March 31, 2017		
	Note	Level of hierarchy	FVPL	FVOCI	Amortised cost	FVPL	FVOCI	Amortised cost
Financial assets								
Trade receivables	(a)		-	-	85,277,225	-	-	95,450,918
Cash and cash equivalents	(a)		-	-	36,839,872	-	-	48,409,120
Other financial assets	(a,b)		-	-	62,797,779	-	-	51,959,899
Total financial assets			**-**	**-**	**184,914,876**	**-**	**-**	**195,819,937**
Financial liabilities								
Loans and borrowings	(c)	1,3	57,585,086	-	347,446,910	57,489,548	-	358,895,545
Trade payables	(a)		-	-	63,082,319	-	-	50,187,151
Employee benefits	(a,b)		-	-	18,578,764	-	-	15,209,192
Other financial liabilities	(a,b)		-	-	42,620,248	-	-	40,232,822
Total financial liabilities			**57,585,086**	**-**	**471,728,241**	**57,489,548**	**-**	**464,524,710**

Note:

(a) Fair valuation of financial assets and liabilities with short term maturities is considered as approximate to respective carrying amount due to the short term maturities of these instruments.

(b) Fair value of non-current financial assets and liabilities has not been disclosed as there is no significant difference between carrying value and fair value.

(c) Fair value of Loans and borrowings is as below:

	Level	Fair value	
		As at September 30, 2017	**As at March 31, 2017**
Bond	**1**	300,217,903	299,250,000
Other borrowings (including current maturities)*	**3**	108,939,093	117,827,127
Total		**409,156,996**	**417,077,127**

* The fair value of borrowings is based upon a discounted cash flow analysis that uses the aggregate cash flows from principal and finance costs over the life of the debt and current market interest rates.

There are no transfers between level 1, level 2 and level 3 during the six months ended September 30, 2017 and year ended March 31, 2017.

Note 8. Segment information

The Chairman and Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IFRS 8, Operating Segments. Operating Segments have been defined and presented based on the regular review by the CODM to assess the performance of segment and to make decision about allocation of resources. Accordingly, the Group has determined pharmaceuticals as the only reportable segment. There is no change in the composition of its reportable segment during the six months ended September 30, 2017.

Note 9. Income tax expense

Income tax expense is recognised at an amount determined by multiplying the profit (loss) before tax for the interim reporting period by management’s best estimate of the weighted-average annual income tax rate expected for the full financial year, adjusted for the tax effect of certain items recognised in full in the interim period. As such, the effective tax rate in the condensed consolidated interim financial statements may differ from management’s estimate of the effective tax rate for the annual financial statements.

Reconciliation between average effective tax rate and applicable tax rate for the six months ended September 30, 2017 and September 30, 2016:

	Three months ended September 30, 2017	Three months ended September 30, 2016	Six months ended September 30, 2017	Six months ended September 30, 2016
Profit from continuing operations before Income Tax Expense	15,091,635	24,342,017	42,292,873	47,525,904
Statutory Tax Rate	17%	17%	17%	17%
Tax at Singapore Tax rate of 17%	2,565,578	4,138,143	7,189,788	8,079,404
Tax Effect of amounts which are not deductible (taxable) in calculating Taxable Income				
Incremental allowance for research and development	(798,254)	(2,222,285)	(1,395,321)	(3,803,105)
Effect of state taxes	(16,837)	(143,817)	13,576	108
Tax rate difference	1,610,984	3,521,466	5,469,618	6,394,965
Others *	430,853	275,871	1,561,801	(428,253)
	3,792,324	**5,569,378**	**12,839,462**	**10,243,119**

* Primarily includes effect of tax on exempt income, non-deductible expenses, utilization/ recognition of deferred tax assets, which was originally recognized through equity.

Note 10. Business combination

On May 4, 2017, the Group, through Jubilant Draximage Radiopharmacies Inc. (a wholly owned step-down subsidiary), entered into an Asset Purchase Agreement (“APA”) with Triad Isotopes, Inc. (“Triad”) to acquire substantially all of the assets comprising the Radiopharmacy Business and assume only certain specific, related liabilities, for a purchase consideration of USD 23,500,000. The purchase consideration is subject to certain adjustments to working capital as on the closing date, as per the terms of the APA. The transaction was completed on August 31, 2017, subject to customary closing conditions, and the purchase consideration has been determined as USD 20,935,146 (after considering the working capital adjustments). As per the terms of APA, the purchase consideration is further subject to the final adjustments to the working capital during the 90 days period after the closing date.

Triad operated the second largest radiopharmacy network in the US with more than 50 pharmacies under its fold. This acquisition is a strong strategic fit with our niche radiopharma business and will help us better directly serve healthcare providers and their patients with high quality radiopharma products.

This being a business purchase has been accounted for in accordance with the IFRS 3(R) “Business Combinations”. While detailed purchase price allocation finalization is in progress, on preliminary basis the provisional goodwill of USD 6,913,279 arising on account of this business combination is as follows:

Provisional values

Particulars	**Book value**	**Fair value Adjustments**	**Fair value**
Property, plant and equipment	9,825,763	3,298,000	13,123,763
Other intangible assets	304,338	450,000	754,338
Inventories	4,774,213	-	4,774,213
Trade receivables	16,606,945	-	16,606,945
Other financial assets	3,480,352	-	3,480,352
Other assets	1,018,635	-	1,018,635
Loans and borrowings	(3,003,722)	-	(3,003,722)
Provisions	(1,462,157)	-	(1,462,157)
Trade payables	(17,669,336)	-	(17,669,336)
Employee benefits	(3,316,838)	-	(3,316,838)
Other liabilities	(284,326)	-	(284,326)
Net assets acquired	**10,273,867**	**3,748,000**	**14,021,867**
Goodwill			6,913,279
Total consideration			**20,935,146**

Acquisition costs of USD 1,261,719 have been expensed as part of other expenses within legal and professional expense.

From the date of acquisition to 30 September 2017, the acquired business contributed revenue of USD 15,974,204 and loss before tax of USD 1,570,210 to the Group’s results. If acquisition had occurred on 1 April 2017, management estimates that the contribution to the Group in terms of revenue and loss before tax would have been USD 106,798,309 and USD 8,167,929, respectively. In determining these amounts, management has assumed that the fair value adjustments that arose on the date of acquisition would have been the same if the acquisition had occurred on 1 April 2017.

Note 11. First time adoption of IFRS

(A) Transition to IFRS

The Group has adopted IFRS on April 01, 2014 (the Group's date of transition). Refer last annual financial statements for exemptions and exceptions availed.

(B) Equity/profit reconciliation

		Equity reconciliation	Profit reconciliation
	Notes	As at September 30, 2016	Six months ended September 30, 2016
Reported earlier under previous GAAP		**231,471,173**	**32,173,227**
Recognition of other intangible assets	(1)	112,651,204	8,217,403
Tax adjustments (net)		(27,247,239)	(2,948,187)
Retrospective transfer of a subsidiary	(2)	(3,805,075)	(159,658)
Now Reported under IFRS		**313,070,063**	**37,282,785**

Notes:

(1) Recognition of product development cost as other intangible assets
Under IFRS, in-house product development costs and acquired in-process product development costs are permitted to be recognized as intangible asset subject to meeting certain criteria. Group has evaluated the criteria to be met for recognition of such development costs as other intangible asset (including other intangible assets under development). Under previous GAAP such development costs were expensed as incurred. In addition to this, consequential impact on finance costs and depreciation, amortization and impairment, and deferred tax has also been recorded in the respective periods.

(2) Retrospective transfer of a subsidiary
During the year ended March 31, 2017, JPL, Singapore sold its wholly owned subsidiary Jubilant Life Sciences (Shanghai) Limited for a consideration of 200,000 to Jubilant Life Sciences International Pte. Limited, Singapore (JLSIPL), a wholly owned subsidiary of Jubilant India. JPL, Singapore and JLSIPL came under common control in a year earlier than year ended April 1, 2016 and therefore, this transfer being transaction between common control entities, Jubilant Life Sciences (Shanghai) Limited has been deconsolidated retrospectively from the date the entities came under common control. The impact of retrospective adjustments was not considered under previous GAAP since the transaction was not consummated till September 30, 2016.

Other than effect of certain reclassifications due to difference in presentation and the consequential impact of recognizing other intangible assets as fully explained in reconciliation above, there was no other material effect of cash flow from operating, investing and financing activities for all periods presented.

Note 12. Subsequent events

The Group evaluated all events and transactions that occurred after September 30, 2017 up through October 16, 2017, the date the condensed consolidated interim financial statements are issued. Based on the evaluation, the Group has determined that it is not aware of any other events or transactions that would require recognition or disclosure in these condensed consolidated interim financial statements.