



ASTRA LIFECARE (INDIA) PVT. LTD.

BALANCE SHEET AS AT 31st MARCH, 2010

| PARTICULARS | SCH. NO. | 31-03-2010 | | 31-03-2009 |
|---|----------|--------------------|----------------------------|----------------------------|
| | | Amount in Rs. | Amount in Rs. | Amount in Rs. |
| Sources of fund: | | | | |
| (1) Shareholder's funds: | | | | |
| (a) Share Capital | 1 | 7,50,00,000 | | 5,88,00,000 |
| (b) Reserves & surplus | 2 | <u>2,73,87,949</u> | | <u>1,32,26,037</u> |
| | | | 10,23,87,949 | <u>7,20,26,037</u> |
| (2) Loan Funds: | | | | |
| (a) Secured Loans | 3 | 21,73,56,634 | | 17,10,55,021 |
| (b) Unsecured Loans | 4 | <u>4,97,80,298</u> | | <u>5,21,80,308</u> |
| | | | 74,66,510 | <u>84,86,066</u> |
| (3) Deffered Tax Liability | | | | |
| | | | | |
| TOTAL | | | <u>37,96,91,391</u> | <u>30,37,47,432</u> |
| Applications of fund: | | | | |
| (1) Fixed Assets: | | | | |
| (a) Gross Block | 5 | 18,37,84,369 | | 16,45,74,155 |
| (b) Less: Depreciation | | <u>3,40,05,244</u> | | <u>2,31,51,149</u> |
| (c) Net Block | | | 14,97,79,125 | <u>14,14,23,006</u> |
| (2) Current assets, Loan & advances: | | | | |
| (a) Inventories | 6 | 13,54,18,480 | | 5,97,64,687 |
| (b) Sundry Debtors | 7 | 24,38,94,936 | | 18,38,60,732 |
| (c) Cash & Bank Balances | 8 | 62,96,985 | | 32,38,794 |
| (d) Loan & Advances | 9 | <u>5,35,50,396</u> | | <u>1,63,73,392</u> |
| | | 43,91,60,797 | | <u>26,32,37,605</u> |
| Less : Current Liabilities & Provisions | | | | |
| (a) Current Liabilities | 10 | 20,90,55,588 | | 10,63,47,852 |
| (b) Provision | 11 | <u>31,60,413</u> | | <u>16,34,177</u> |
| | | 21,22,16,001 | | <u>10,79,82,029</u> |
| Net Current Assets | | | 22,69,44,796 | 15,52,55,576 |
| (3) Miscellaneous Expenditure | | | 2,67,470 | 5,34,944 |
| (to the extent not written off or adjusted) | | | | |
| (4) Profit & Loss Account | | | - | 65,33,905 |
| TOTAL | | | <u>37,69,91,391</u> | <u>30,37,47,432</u> |

Notes forming part of the Accounts **19**

Note : Schedules referred to above form an integral part of the Balance Sheet.
This is the Balance Sheet referred to in our report of even date.

For B. J. SHAH & BROS.

Chartered Accountants
Firm Reg. No. 109501W

T G Thakur (Partner)
Mem. No. 101656

Place: Ahmedabad
Date : 04-05-2010

For and on behalf of the board

Sd-
Director

Sd-
Director

ASTRA LIFECARE (INDIA) PVT. LTD.
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31-03-2010

| PARTICULARS | SCH. NO. | 2009-2010 | 2008-2009 |
|---------------------------------------|-------------|---------------------|---------------------|
| | | Amount in Rs. | Amount in Rs. |
| (A) INCOME | | | |
| Turnover | 12 | 41,91,29,705 | 32,05,59,019 |
| Increase / (Decrease) in Stock | 13 | 3,12,14,556 | (1,74,71,317) |
| Other Income | 14 | 25,48,941 | 1,21,54,579 |
| TOTAL | | 45,28,93,202 | 31,52,42,281 |
| (B) EXPENDITURE | | | |
| Cost of Goods Produced | 15 | 37,62,36,143 | 25,75,25,264 |
| Administrative & Other Exps. | 16 | 1,22,89,455 | 80,89,815 |
| Selling & Marketing Exps. | 17 | 56,42,681 | 53,66,062 |
| Interest & Finance Charges | 18 | 1,99,22,308 | 1,95,62,862 |
| Foreign Exchange Fluctuation loss | | 89,04,683 | - |
| Depreciation | 5 | 1,12,03,205 | 95,33,365 |
| Preliminary Exps. W/off | | 2,67,473 | 2,67,473 |
| TOTAL | | 43,44,65,948 | 30,03,44,841 |
| PROFIT/(LOSS) BEFORE TAX | | 1,84,27,254 | 1,48,97,440 |
| Provision for Taxation | | | |
| - Current Tax | | 31,60,413 | 15,66,917 |
| - MAT Credit entitlement | | (27,89,420) | (15,66,917) |
| - Deffered Tax | | (10,19,556) | 14,74,345 |
| - Fringe Benefit Tax | | - | 67,260 |
| PROFIT/(LOSS) AFTER TAX | | 1,90,75,817 | 1,33,55,835 |
| Add :Balance Brought Forward | | (65,33,905) | (1,98,89,740) |
| Balace carried to B/Sheet | | 1,25,41,912 | (65,33,905) |
| Notes forming part of the Accounts | 19 | | |
| Earning per Share-in Rs.(Refer Note) | | | |
| Basic | | 3.11 | 2.46 |

Note: Schedules referred to above form an integral part of the Profit & Loss Accounts. This is the Profit & Loss Account referred to in our report of even date.

As per our attached report of even date

For B. J. SHAH & BROS.
 Chartered Accountants
 Firm Reg. No. 109501W

T G Thakur (Partner)
 Mem. No. 101656

Place: Ahmedabad
 Date : 04-05-2010

For and on behalf of the board

Sd-
 Director

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 Director