

**ASTRA LIFECARE (INDIA) PVT. LTD.**
**BALANCE SHEET AS AT 31st MARCH, 2011**

PARTICULARS	SCH. NO.	31-03-2011		31-03-2010
		Amount in Rs.	Amount in Rs.	Amount in Rs.
<b>Sources of fund:</b>				
<b>(1) Shareholder's funds:</b>				
(a) Share Capital	1	15,00,00,000		7,50,00,000
(b) Reserves & surplus	2	<u>9,24,51,754</u>		<u>2,73,87,950</u>
			24,24,51,754	10,23,87,950
<b>(2) Loan Funds:</b>				
(a) Secured Loans	3	47,20,87,556		21,73,56,634
(b) Unsecured Loans	4	<u>4,41,33,859</u>		<u>4,97,80,298</u>
			51,62,21,415	26,71,36,932
<b>(3) Deffered Tax Liability</b>			85,85,630	74,66,510
<b>TOTAL</b>			<u><b>76,72,58,799</b></u>	<u><b>37,69,91,392</b></u>
<b>Applications of fund:</b>				
<b>(1) Fixed Assets:</b>				
(a) Gross Block	5	29,46,75,859		18,37,84,369
(b) Less: Depreciation		<u>4,62,11,220</u>		<u>3,40,05,244</u>
(c) Net Block		24,84,64,639		-
(d) Capital Work Progress		<u>12,11,86,638</u>		<u>14,97,79,125</u>
			36,96,51,277	
<b>(2) Investment</b>	6		10,00,000	
<b>(3) Current assets, Loan &amp; advances:</b>				
(a) Inventories	7	15,44,94,022		13,54,18,480
(b) Sundry Debtors	8	29,54,86,085		24,38,94,936
(c) Cash & Bank Balances	9	2,67,37,159		62,96,985
(d) Loan & Advances	10	<u>19,56,63,849</u>		<u>5,35,50,396</u>
		67,23,81,115		43,91,60,797
Less : Current Liabilities & Provisions				
(a) Current Liabilities	11	27,15,16,819		20,90,55,588
(b) Provision	12	<u>74,50,000</u>		<u>31,60,413</u>
		27,89,66,819		21,22,16,001
<b>Net Current Assets</b>			39,34,14,296	22,69,44,796
<b>(4) Miscellaneous Expenditure</b>	13		31,93,226	2,67,470
(to the extent not written off or adjusted)				
<b>(5) Profit &amp; Loss Account</b>				
<b>TOTAL</b>			<u><b>76,72,58,799</b></u>	<u><b>37,69,91,392</b></u>

Notes forming part of the Accounts 22

 Schedules referred to above form an integral part of the Financial Statements.  
 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 : 14-05-2011

For and on behalf of the board

 Sd-  
 Director

 Sd-  
 Director

**ASTRA LIFECARE (INDIA) PVT. LTD.**
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31-03-2011**

PARTICULARS	SCH. NO.	2010-2011	2009-2010
		Amount in Rs.	Amount in Rs.
<b>(A) INCOME</b>			
Turnover	14	64,95,10,974	41,91,29,705
Increase / (Decrease) in Stock	15	(99,25,465)	3,12,14,556
Other Income	16	19,97,934	12,79,185
Foreign Exchange Fluctuation Gain		36,95,890	-
<b>TOTAL</b>		<b>64,52,79,333</b>	<b>45,16,23,446</b>
<b>(B) EXPENDITURE</b>			
Cost of Goods Produced	17	55,70,62,746	37,62,36,142
Administrative & Other Exps.	18	1,50,92,752	1,22,89,655
Selling & Marketing Exps.	19	1,08,60,368	56,42,481
Interest & Finance Charges	20	1,17,41,910	1,86,52,552
Foreign Exchange Fluctuation loss		-	89,04,683
Depreciation	5	1,23,46,597	1,12,03,205
Preliminary Exps. W/off		2,67,471	2,67,473
Amortisation of Expenditure		7,98,307	-
<b>TOTAL</b>		<b>60,81,70,151</b>	<b>43,31,96,191</b>
<b>PROFIT/(LOSS) BEFORE TAX</b>		3,71,09,182	1,84,27,255
Add : Prior Period Adjustments	21	2,03,247	-
		<b>3,73,12,429</b>	<b>1,84,27,255</b>
Provision for Taxation			
- Current Tax		74,50,000	31,60,413
- MAT Credit entitlement		(67,27,462)	(27,89,420)
- Deffered Tax		11,19,120	(10,19,556)
<b>PROFIT/(LOSS) AFTER TAX</b>		3,54,70,771	1,90,75,818
Add :Balance Brought Forward		1,25,41,913	(65,33,905)
Less : Transitional Adjustment of Gratuity Provision as per AS-15)		4,06,967	-
<b>Balance carried to B/Sheet</b>		<b>4,76,05,717</b>	<b>1,25,41,913</b>
Notes forming part of the Accounts	22		
Earning per Share-in Rs. (Refer Note)			
Basic		3.50	3.11

Schedules referred to above form an integral part of the Financial Statements.  
 This is the Profit & Loss Account 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 : 14-05-2011

For and on behalf of the board

Sd-  
 Director

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 Director