

ASTRA LIFECARE (INDIA) PVT. LTD.
BALANCE SHEET AS AT 31st MARCH, 2012

PARTICULARS	SCH. NO.	31-03-2012		31-03-2011
		Amount in Rs.	Amount in Rs.	Amount in Rs.
Equity and Liabilities				
(1) Shareholder's funds:				
(a) Share Capital	2	17,50,00,000		15,00,00,000
(b) Reserves & surplus	3	<u>15,89,74,284</u>		<u>9,24,51,754</u>
			33,39,74,284	24,24,51,754
(2) Non-Current Liabilities				
(a) Long-term borrowings	4	25,27,68,597		26,09,62,698
(b) Deferred tax liabilities (Net)	5	1,55,21,028		85,85,630
(c) Long-term provisions	6	<u>28,14,008</u>		<u>8,77,136</u>
			27,11,03,633	27,04,25,464
(3) Current Liabilities				
(a) Short-term borrowings	7	47,80,34,178		21,64,64,303
(b) Trade payables	8	28,93,78,765		23,89,77,053
(c) Other current liabilities	9	10,60,33,071		7,04,57,044
(d) Short-term provisions	10	<u>13,68,000</u>		<u>19,50,000</u>
			87,48,14,014	52,78,48,400
TOTAL			<u>1,47,98,91,931</u>	<u>1,04,07,25,618</u>
(4) Assets				
(5) Non-current Assets				
Fixed Assets				
(a) Tangible Assets	11	59,07,73,415		24,84,64,641
(b) Capital work-in-progress		-		12,11,86,638
(c) Non-current investments	12	11,11,060		10,00,000
(d) Long-term loans and advances	13	43,23,106		14,40,06,029
			59,62,07,581	51,46,57,308
(6) Current assets				
(a) Inventories	14	19,85,39,147		15,44,94,022
(b) Trade receivables	15	54,67,37,138		29,54,86,082
(c) Cash and cash equivalents	16	5,02,80,749		2,67,37,159
(d) Short term loans and advances	17	1,07,87,450		41,14,816
(e) Other current assets	18	<u>7,47,48,926</u>		<u>4,20,43,006</u>
			88,10,93,410	52,28,75,084
(7) Miscellaneous Expenditure				
(to the extent not written off or adjusted)				
Deferred Ammortisation Expenses			25,90,940	31,93,226
(Product registration charges)				
TOTAL			<u>1,47,98,91,931</u>	<u>1,04,07,25,618</u>

Summary of significant accounting policies 1

The accompanying notes are an integral part of the financial statements.

As per 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 : 23-04-2012

For and on behalf of the board

Sd-
Director

Sd-
Director

ASTRA LIFECARE (INDIA) PVT. LTD.
PROFIT & LOSS STATEMENT OF THE YEAR ENDED ON 31-03-2012

PARTICULARS	SCH. NO.	2011-2012 Amount in Rs.	2010-2011 Amount in Rs.
(A) INCOME			
Revenue from operations	19	1,06,90,24,720	64,96,55,308
Other Income	20	2,87,23,956	57,52,737
TOTAL REVENUE		1,09,77,48,676	65,54,08,045
(B) EXPENDITURE			
Cost of materials consumed	21	86,02,41,258	49,11,09,022
Changes in inventories of finished goods and work-in-progress	22	(1,99,54,455)	99,25,465
Employee benefits expense	23	6,19,03,198	3,88,75,169
Finance costs	24	4,83,60,269	1,25,56,536
Depreciation	11	2,64,12,985	1,23,46,597
Other expenses	25	6,39,70,293	5,32,82,827
TOTAL EXPENSES		1,04,09,33,548	61,80,95,616
Profit before exceptional and extraordinary items and tax		<u>5,68,15,128</u>	<u>3,73,12,429</u>
Exceptional Items		-	-
Profit before extraordinary items and tax		5,68,15,128	3,73,12,429
Extraordinary Items		-	-
Profit before tax		5,68,15,128	3,73,12,429
Tax expense of continuing operations:			
Current tax		1,13,68,000	74,50,000
Less: MAT credit entitlement		(1,05,10,800)	(67,27,462)
Net Current tax		8,57,200	7,22,538
Deferred tax		69,35,398	11,19,120
Profit/(Loss) for the period from continuing operations		<u>4,90,22,530</u>	<u>3,54,70,771</u>
Profit/(Loss) from discontinuing operations		-	-
Tax Expense of discontinuing operations		-	-
Profit/(Loss) from discontinuing operations (after tax)		-	-
Profit/ (Loss) for the period [Profit after tax (PAT)]		<u><u>4,90,22,530</u></u>	<u><u>3,54,70,771</u></u>
Earnings per equity share			
(1) Basic		3.26	3.50
(2) Diluted		3.26	3.50

Summary of significant accounting policies 1

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For B. J. SHAH & BROS.

 Chartered Accountants
 Firm Reg. No. 109501W

**For and on behalf of the board of directors
 of Astra Lifecare (India) Private Limited**

 T G Thakur (Partner)
 Mem. No. 101656

 Sd-
 Director

 Place: Ahmedabad
 Date : 23-04-2012

 Sd-
 Director