

ASTRA LIFECARE (INDIA) PVT. LTD.
BALANCE SHEET AS AT 31st MARCH, 2013

Particulars	Note No.	(Amount in Rs.)	
		As at 31 March 2013	As at 31 March 2012
I. Equity and Liabilities			
(1) Shareholders' Funds			
(a) Share Capital	2	214,246,450	175,000,000
(b) Reserves and Surplus	3	<u>282,708,155</u>	<u>158,974,284</u>
		496,954,605	333,974,284
(2) Non-Current Liabilities			
(a) Long-term borrowings	4	197,585,138	248,848,300
(b) Deferred Tax Liabilities (Net)	5	25,301,144	15,521,028
(c) Long-term provisions	6	<u>3,407,765</u>	<u>2,750,392</u>
		226,294,047	267,119,720
(3) Current Liabilities			
(a) Short Term Borrowings	7	607,722,368	478,034,178
(b) Trade Payable	8	88,599,329	289,378,765
(c) Other Current Liabilities	9	86,498,376	109,953,368
(d) Short Term Provisions	10	<u>3,024,048</u>	<u>1,339,780</u>
		785,844,121	878,706,091
Total		<u>1,509,092,773</u>	<u>1,479,800,095</u>
II. Assets			
(1) Non-current Assets			
(a) Fixed Assets			
Tangible Assets	11	648,094,274	590,773,414
Capital work-in-progress		-	-
(b) Non-current investments	12	1,454,365	1,111,060
(c) Long Term Loans and Advances	13	9,537,169	4,323,106
		659,085,808	596,207,580
(2) Current Assets			
(a) Inventories	14	237,507,781	198,539,147
(b) Trade receivables	15	473,424,291	546,737,138
(c) Cash and Cash Equivalents	16	10,003,911	50,280,750
(d) Short Term Loans and Advances	17	126,357,981	85,320,218
(e) Other current assets	18	<u>190,577</u>	<u>124,322</u>
		847,484,541	881,001,575
Misc. Exp. to the extent not w/off or adjtd			
Unamortised Deferred Expenses		<u>2,522,422</u>	<u>2,590,940</u>
Total		<u>1,509,092,773</u>	<u>1,479,800,095</u>
Summary of significant accounting policies	1		

This is the Balance sheet referred to in our report of even date.
 The accompanying notes are an integral part of the financial statements.

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

Sd/-
T. G. Thakur
Partner
Mem. No. : 101656

Sd/-
(Company Secretary)

Sd/-
(Managing Director)

Sd/-
(Director)

Place : Ahmedabad
Date : 10/06/2013

ASTRA LIFECARE (INDIA) PVT. LTD.
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st MARCH 2013

Particulars	Note No.	(Amount in Rs.)	
		Year ended 31 March 2013	Year ended 31 March 2012
I. Revenue from operations	19	1,535,654,743	1,069,024,720
II. Other Income	20	41,741,943	28,723,956
III. Total Revenue		1,577,396,686	1,097,748,676
IV. Expenses:			
(a) Cost of material Consumed	21	727,630,181	860,241,258
(b) Purchase of Stock-in-Trade		544,262,617	-
(c) Changes in inventories of finished goods and work-in-progress	22	(22,056,464)	(19,954,455)
(d) Employee Benefits Expense	23	81,815,827	61,903,198
(e) Finance costs	24	72,089,098	48,360,269
(f) Depreciation	11	42,189,956	26,412,985
(g) Other Expenses	25	68,946,032	63,970,293
Total Expenses		1,514,877,247	1,040,933,548
V. Profit before exceptional and extraordinary items and tax		62,519,439	56,815,128
VI. Exceptional Items		205,998	-
VII. Profit before extraordinary items and tax		62,725,437	56,815,128
VIII. Extraordinary Items		-	-
IX. Profit before tax		62,725,437	56,815,128
X. Tax expense of continuing operations:			
(1) Current tax		12,549,953	11,368,000
Less: MAT credit entitlement		12,549,953	10,510,800
Net Current tax		-	857,200
(2) Deferred tax		9,780,117	6,935,398
XI. Profit/(Loss) for the period from continuing operations		52,945,321	49,022,530
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax Expense of discontinuing operations		-	-
XIV. Profit/(Loss) from discontinuing operations (after tax)		-	-
XV. Profit/ (Loss) for the period [Profit after tax (PAT)]		52,945,321	49,022,530
XVI. Earnings per equity share			
(1) Basic		2.90	3.26
(2) Diluted		2.90	3.26

Summary of significant accounting policies 1

This is the statement of Profit & Loss referred to in our report of even date.

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

For B. J. Shah & Bros.
Chartered Accountants
Firm Reg. No.: 109501W

For and on behalf of the board of directors of
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