

AmarnathKamath&Associates CharteredAccountants

Auditors' Report

The Board of Directors Strides Arcolab Limited Bangalore

We have examined the attached Balance sheet of **Stelis Biopharma (Malaysia) SDN BHD** a subsidiary of <u>Strides Arcolab Limited (SAL)</u>, as at March 31, 2015 and the related Statement of Profit and Loss for the year ended on that date, annexed thereto, together referred to as 'Financial Statements'.

These Financials Statements have been prepared by the management of SAL based on the Management reporting package of the Company prepared underMalaysian Generally Accepted Accounting Principles.

Based on the above examination and according to the additional information and explanations furnished to us, we report that:

- > We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our examination of the Financial Statements.
- > These financial statements mainly set out the information required in Schedule III of the Companies Act, 2013 for the purpose of consolidation of Group accounts.
- > In our opinion, necessary adjustments have been made by the management of SAL to ensure that the Financial Statements:
 - comply with the Accounting Standards referred to in Section 133of the Indian Companies Act, 2013 and

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• are fit for consolidation into Strides Arcolab Limited.

For Amarnath Kamath & Associates Chartered Accountants (Firm Registration No. 000099S)

Sudhakar S. Prabhu

Partner

M.No:024015

Place: Bangalore

Date:

`CAREWELHOUSE',MuniswamappaLayout,6thCross,Opp.TOTALMall,OffHALAirportRoad,Bangalore560017.Phone:918025264700

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Stelis Biopharma (Malaysia) SDN. BHD. BALANCE SHEET AS AT MARCH 31, 2015

	Schedule	Mar-15 MYR	Mar-14 MYR	<u>Mar-15</u> <u>INR</u>	<u>Mar-14</u> <u>INR</u>
A . EQUITY AND LIABILITIES					
1. Shareholders' funds					
a) Share capital	1	8,321,375.00	2.00	140 240 400 00	
b) Reserves and Surplus	2	3,688,621.00		,,	
•	-	12,009,996.00			The second secon
2. Share application money pending allotmen	t		7,542,610.69		138,105,201.73
3. Minority Interest		-			-
4. Non Current Liabilities					
a) Long Term borrowing	3	7 045 050 04			
b) Deferred Tax liabilities (Net)	3	7,615,256.81	**	128,339,923.02	-
c) Other Long Term Liabilities	4	•	-	-	*9
d) Long Term Provisions	5	-	-	-	•
, •	Ū	_	•	-	-
	•	7,615,256.81		128,339,923.02	-
5. Current Liabilities					
a) Short Term borrowing	6		-	•	•
b) Trade Payablesc) Other Current Liabilities	7	152,366.54	415,645.95	2,567,833.30	7,610,477.34
d) Short Term Provisions	8	167,179.71	2,666,466.35	2,817,479.65	48,822,998.95
d) Official retiral Toylsions	9	~	-	-	-
	-	319,546.25	3,082,112.30	5,385,312.95	56,433,476.30
7.41.51.51.00	=				
Total of Liabilities	=	19,944,799.06	10,614,724.99	3 36, 129 ,698.56	194,355,614 .65
B. ASSETS					
1. NON CURRENT ASSETS					
a. Fixed Assets	4.6				
i) Tangible Assets	10				
ii) Intangible Assets		584.78	•	9,855.30	•
iii) Capital Work in Progress		** 000 550 00		-	-
iv) Intangible Assets Under Development		11,806,553.30	2,350,299.94	198,975,842.76	43,033,991 .90
v) Fixed Assets held for Sale		-	-	-	•
		11,807,138.08	2,350,299.94	198,985,698.06	43,033,991.90
	•		2,000,200.04	100,000,000.00	43,033,991.90
b. Non Current Investments	11	-	-	-	_
c. Deferred Tax Assets (Net)	12	-	-	-	-
d. Long Term Loans and Advances e. Other Non Current Assets	13		•	-	-
e. Other Non Current Assets	14		-		•
	****	**************************************	-		-
2. CURRENT ASSETS					
a Current investments	15	_			
b Inventories	16	-	-	-	-
c Trade receivables	17	-	-	-	-
d Cash and cash equivalents	18	1,321,429.30	7,469,800.05	22,270,047.99	136,772,039.00
e Short-term loans and advances	19	6,816,231.68	794,625.00	114,873,952.50	14,549,583.75
f Other current assets	20 _	-		-	, 1,010,000,70
		8,137,660.98	8,264,425.05	137,144,000.50	151,321,622.75
Total of Assets		10011700		•	
the per our report of even dell		19,944,799.06	10,614,724.99	336,129,698.56	194,355,614.6 5
East Almanus Literature A	A CONTRACTOR OF THE PARTY OF TH	The same of the sa			

For Amarnath Kamath & Associates

Chartered Accountants (Firm Registration No. 000099S)

Sudhakar S. Prabhu Partner M.No:024015

Place: Bangalore Date:

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Stelis Biopharma (Malaysia) SDN. BHD. PROFIT & LOSS ACCOUNT

D. V]	For the pe	eriod ended	
<u>Particulars</u>	Schedule	<u>Mar-15</u> MYR	Mar-14 MYR	<u>Mar-15</u> INR	Mar-1
A . CONTINUING OPERATIONS	gonedale	<u> </u>	WIII	IIVI	<u>INR</u>
1. Revenue from Operations (Gross)	21	-		_	
Less: Excise Duty	21		-	-	
Revenue from Operations Net		-	-	-	
2. Expenses					
a. Cost of Materials consumed	22.1		_	_	
b. Purchases of Stock in Trade	22.2	-	_	_	
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	22.3	-	_		
d. Employee benefits expense	23	88,253.00		1,606,212.32	
f. Other expenses	24	400,451.07		7,288,244.58	
Total Evanges				7,200,244.30	•
Total Expenses		488,704.07	_	8,894,456.90	-
B. Earnings before exceptional items, extraordinary items, interest, tax,					
depreciation and amortisation (EBITDA) (1 - 2)		(488,704.07)	-	(8,894,456.90)	-
4. Finance Cost	25	483.41		8,798.10	
5. Depreciation and amortisation expense	10	-	-		_
6. Other Income	26	120,678.34	-	2,196,356.41	
Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4- 5 + 6)		(368,509.14)	-		w
to the same same to the same tax (s = 4 = 5 + 0)		(300,309.14)	-	(6,706,898.59)	-
8. Exceptional Items		893,589.55	-	16,263,408.00	-
Profit / (Loss) before tax (7 – 8)	•	(1,262,098.69)	-	(22,970,306.59)	
Tax Expense				•	
a Current tax expense for current year					
b (Less): MAT credit (where applicable)		-	-	-	-
c Current tax expense relating to prior years		-	-	-	-
d Net current tax expense	-	-		*	-
e Deferred tax		•	-	-	-
	-	-	-	-	
). Profit / (Loss) from continuing operations (11 + 12)		(1,262,098.69)		/00.070.000.55	
or Amarnath Kamath & Associates nartered Accountants		(1,202,030.03)	•	(22,970,306.59)	-
Firm Registration No. 000099S)	,				

Sudhakar S. Prabhu Partner M.No:024015

Place: Bangalore Date:

Stelis Biopharma (Malaysla) SDN, BHD.

Schedules forming part of the Consolidated Balance Sheet	<u>Mar-15</u> <u>MYR</u>	Mar-14 MYR	Mar-15 INR	Mar-14 INR
SCHEDULE 1			<u> </u>	11311
SHARE CAPITAL				
1. Authorised a) Equity				
b) Preference			<u> </u>	
	-			
2. Issued, subscribed and paid-up a) Equity				
a) Preference	8,321,375.00	2.00	140,240,132.88	36.62
Total	8,321,375.00	2.00	140,240,132.88	36.62
SCHEDULE 2 RESERVES AND SURPLUS				
General Reserve Opening Balance Add: Transfer from Profit and loss account				
Closing Balance		-	-	
Capital Reserve Opening Balance Add:			•	
Add: Transfer from Profit and loss account Closing Balance	•			
3. Securities Premium Account	***************************************			
Opening Balance Add: Premium on Shares issued during the year Add: Exchange Gain/(Loss) on Opening Balance Less: Utilisation during the Year	4,960,719.69		83,603,008.94	•
Closing Balance	4,960,719.69	-	83,603,008.94	<u> </u>
I. Profit & Loss Account				
Opening Balance Add:	(10,000.00)	(10,000.00)	(173,578.00)	(173,578.00)
Exchange Gain/(Loss) on Post Acquisition Reserve Profit/(Loss) for the Year	(1,262,098.69)	_	(22,970,306.59)	
Less: Proposed Dividend Equity Share Holders			(==,0,0,000,00)	·
Proposed Dividend Preference Share Holders Tax on dividend	-	•	•	•
Transferred to :	•	-	•	-
General Reserve Capital Redemption reserve	•		•	-
Debenture Redemption reserve	-	•	-	
Other reserves (Details)	-			•
Exchange Rate Differentials on Appropriations Closing Balance	(1,272,098.69)	/10.000.001		
Other Reserves (Please Specify and Link it from TB)	(1,272,090.09)	(10,000.00)	(23,143,884.60)	(173,578.00)
		•	-	•
Exchange reserve (on consolidation)	•		1,705,205.37	(9,522.00)
Total	3,688,621.00	(10,000.00)	62,164,329.71	



Stelis B Schedu	iopharma (Malaysia) SDN, BHD. les forming part of the Consolidated Balance Sheet				
	RRENT LIABILITIES	<u>Mar-15</u> <u>MYR</u>	Mar-14 MYR	Mar-15 INR	Mar-14 INR
Long Te	rm Borrowings 3				
Secured					
a)	Term Loans from Banks	-			
b) c)	Term Loans From Financial institutions Loans and advances from related parties	-			
d)	Deposits	-		•	
e) f)	Long-term maturities of finance lease obligations Other loans and advances	<u>7,615,256.81</u>		100 000 000 00	
Unsecur		7,615,256.81		128,339,923.02 128,339,923.02	
Onsecui	ец				
a) b)	Term Loans from Banks	•	-	-	
c)	Term Loans From other parties Loans and advances from related parties	-	•	-	
d)	Deposits				
e)	Long-term maturities of finance lease obligations	•		-	
f)	Other loans and advances			-	
	Total	7,615,256.81	+	128,339,923.02	
lther t or	ng Term Liabilities 4				
ZINCI LOI	IN TELLIFICIAL TRANSPORT				
) Trade P		•		-	
•	ables on purchase of fixed assets				
(ii) Cont	ractually reimbursable expenses			-	
(iii) Inter	est accrued but not due on borrowings		-	-	
	est accrued on trade payables est accrued on others	•	-	-	
	e / security deposits received	•		•	
(vii) Adv	ances from customers	•		:	
(viii) Inco	ome received in advance (Unearned revenue) ers (specify nature)	•	-	-	
, ,	Total	-	-	-	•
ong Tern	n Provisions 5				
Provision	n for employee benefits:				
(i) Provi	sion for compensated absences	_			
(ii) Provi	sion for gratuity			-	•
(iii) Prov	ision for Deferred Employee Compensation ision for other defined benefit plans	•		-	
(v) Prov	rision for other employee benefits	-		-	
	n - Others:	-	-	•	
-	n - Otners: ion for expenses long term				
(ii) Other	Long Term provisions	-		•	-
(iii) Provis	ion for warranty	-	-		
(v) Provis	ion for estimated losses on onerous contracts ion for other contingencies	-	-	-	
vi) Provis	ion - others (give details)	•		•	•
	Total	-	-	-	
ort Term	Borrowings 6				
cured					
a) 1	oans repayable on demand from Banks	_			
b) l	oans repayable on demand from Financial Institutions	•		•	
c) (d) [oans and advances from related parties Deposits			•	
	Other loans and advances	_		-	•
			<u> </u>	-	<u> </u>
secured a) L	oans repayable on demand from Banks				
	oans repayable on demand from Banks oans repayable on demand from Other parties	•	•	•	-
c) L	oans and advances from related parties	-			-
	Deposits	-		-	
f) C	Other loans and advances				
				-	
	Total	-			



Trade Payables 7 Acceptances Other than Acceptances (a) Current Liabilities 8 (a) Current maturities of long-term debt (b) Current maturities of finance lease obligations (c) Interest accrued but not due on borrowings (d) Interest accrued and due on borrowings (e) Income received in advance (Unearned revenue) (f) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on others (vi) Irade / security deposits received (vii) Advances from customers (viii) Others (specify nature)	-	MYR 415,645.95 415,645.95	98,893.40 	1NB 7,610,477.3 7,610,477.3 48,822,998.9
Acceptances Other than Acceptances Its Other Current Liabilities 8 (a) Current maturities of long-term debt (b) Current maturities of finance lease obligations (c) Interest accrued but not due on borrowings (d) Interest accrued and due on borrowings (e) Income received in advance (Unearned revenue) (f) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on others (vi) Interest accrued on others (vi) Interest accrued on others (vii) Advances from customers (viii) Others (specify nature) Short Term Provision 9 (a) Provision for employee benefits: (i) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (viii) Provision for tax on proposed dividends	52,366.54 	415,645.95	2,567,833.30 - 1,843,721.23 - 98,893.40 - - 874,865.02	7,610,477.3 48,822,998.9
(a) Current Liabilities 8 (a) Current maturities of long-term debt (b) Current maturities of finance lease obligations (c) Interest accrued but not due on borrowings (d) Interest accrued and due on borrowings (e) Income received in advance (Unearned revenue) (f) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provision 59 (a) Provision for employee benefits: (i) Provision for gratuity (iv) Provision for gratuity (iv) Provision for other defined benefit plans (vi) Provision for other defined benefits (give details) (b) Provision - Others: (i) Provision for premium payable on redemption of bonds (iii) Provision for estimated losses on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed equity dividend (viii) Provision for tax on proposed dividends	52,366.54 	415,645.95	2,567,833.30 - 1,843,721.23 - 98,893.40 - - 874,865.02	7,610,477.s
(a) Current maturities of long-term debt (b) Current maturities of linance lease obligations (c) Interest accrued but not due on borrowings (d) Interest accrued and due on borrowings (e) Income received in advance (Unearned revenue) (f) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of lixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on trade payables (vi) Irade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provision 59 (a) Provision for employee benefits: (i) Provision for gratuity (iv) Provision for gratuity (iv) Provision for other defined benefit glans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for promium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for tax on proposed dividends (vii) Provision for tax on proposed dividends	5,868.00	- - - - - - 2,666,466.35	1,843,721.23 - - 98,893.40 - - - 874,865.02	48,822,998.9
(a) Current maturities of long-term debt (b) Current maturities of finance lease obligations (c) Interest accrued but not due on borrowings (d) Interest accrued and due on borrowings (e) Income received in advance (Unearned revenue) (f) Unclaimed dividends (g) Other payables (ii) Statutory remittances (iii) Payables on purchase of fixed assets (iiii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provision 59 (a) Provision for employee benefits: (i) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed dividend (viii) Provision for tax on proposed dividends	5,868.00 1,911.53	-	98,893.40 - - - - - 874,865.02	
(b) Current maturities of finance lease obligations (c) Interest accrued but not due on borrowings (d) Interest accrued and due on borrowings (e) Income received in advance (Unearned revenue) (f) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on trade payables (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provision 59 (a) Provision for employee benefits: (i) Provision for compensated absences (iii) Provision for compensated absences (iii) Provision for post-employment medical benefits (v) Provision for ther defined benefit plans (vi) Provision for other defined benefits (give details) (b) Provision - Others: (i) Provision for promium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for ovarranty (v) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed dequity dividend (viii) Provision for tax on proposed dividends	5,868.00 1,911.53	-	98,893.40 - - - - - 874,865.02	
(c) Interest accrued but not due on borrowings (d) Interest accrued and due on borrowings (e) Income received in advance (Unearned revenue) (i) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (vi) Interest accrued on others (vii) Advances from customers (viii) Others (specify nature) Short Term Provisions 9 (a) Provision for employee benefits: (i) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other defined benefit (give details) (b) Provision for tax (net of advance tax ' (As at 31 March, 2 (ii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for other contingencies (viii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (viii) Provision for tax on proposed dividends	5,868.00 1,911.53	-	98,893.40 - - - - - 874,865.02	
(d) Interest accrued and due on borrowings (e) Income received in advance (Unearned revenue) (f) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (vi) Interest accrued on others (vii) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for gratuity (iv) Provision for gost-employment medical benefits (v) Provision for observently benefits (give details) (b) Provision for ther defined benefit (give details) (b) Provision for tax (net of advance tax ' (As at 31 March, 1 ii) Provision for estimated loss on derivatives (iv) Provision for estimated loss on onerous contracts (vi) Provision for ther contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed dividend (viii) Provision for tax on proposed dividend (viii) Provision for proposed dividend (viii) Provision for tax on proposed dividends	5,868.00 1,911.53	-	98,893.40 - - - - - 874,865.02	
(e) Income received in advance (Unearned revenue) (f) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provision 9 (a) Provision for employee benefits: (i) Provision for compensated absences (iii) Provision for gratulty (iv) Provision for gratulty (iv) Provision for other defined benefit plans (vi) Provision for other defined benefits (give details) (b) Provision of the contingence benefits (give details) (b) Provision for premium payable on redemption of bonds (iii) Provision for premium payable on redemption of bonds (iiii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (viii) Provision for tax on proposed dividends	1,911.53	-	874,865.02	
(f) Unclaimed dividends (g) Other payables (i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) 167 168 169 169 169 169 169 169 169	1,911.53	-	874,865.02	
(i) Statutory remittances (ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provisions 9 (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for gratuity (iv) Provision for gratuity (iv) Provision for other defined benefit glans (vi) Provision for other defined benefit (give details) (b) Provision for tax (net of advance tax ` (As at 31 March, 2 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for estimated losses on onerous contracts (vii) Provision for proposed equity dividend (viii) Provision for proposed dividend (viii) Provision for tax on proposed dividends	1,911.53	-	874,865.02	
(ii) Payables on purchase of fixed assets (iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provisions 9 (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for gratulty (iv) Provision for gratulty (iv) Provision for other defined benefit glans (vi) Provision for other defined benefit (give details) (b) Provision or other employee benefits (give details) (b) Provision for account of advance tax (As at 31 March, 2 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (viii) Provision for tax on proposed dividends	1,911.53	-	874,865.02	
(iii) Contractually reimbursable expenses (iv) Interest accrued on trade payables (v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) [Short Term Provisions 9 (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for gratuity (iv) Provision for other defined benefits (give details) (b) Provision for other employee benefits (give details) (b) Provision for other employee benefits (give details) (b) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for estimated losses on onerous contracts (vii) Provision for other contingencies (viii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends	-	-		
(iv) Interest accrued on trade payables (v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provisions 9 (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ' (As at 31 March, 1) (ii) Provision for estimated loss on derivatives (iv) Provision for estimated loss on onerous contracts (vi) Provision for estimated losses on onerous contracts (vii) Provision for other contingencies (viii) Provision for proposed equity dividend (viiii) Provision for proposed preference dividend (viii) Provision for tax on proposed dividends	-	-		
(v) Interest accrued on others (vi) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other defined benefit (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, / (ii) Provision for or premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends	-	-		
(vii) Trade / security deposits received (vii) Advances from customers (viii) Others (specify nature) Short Term Provisions 9 (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for gratulty (iv) Provision for pratilty (iv) Provision for other defined benefit plans (vi) Provision for other defined benefit (give details) (b) Provision - Others: (i) Provision for premium payable on redemption of bonds (iii) Provision for estimated losses on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends	-	-		
(vii) Advances from customers (viii) Others (specify nature) Short Term Provisions 9 (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for compensated absences (iii) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 1 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends	-	-		
(viii) Others (specify nature) Short Term Provisions 9 (a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for gratuity (iv) Provision for other employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 1 ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for proposed equity dividend (viii) Provision for proposed dividend (vii) Provision for proposed dividend (ix) Provision for tax on proposed dividends		2,666,466.35 	2.817,479.65	48.822,998.9
(a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other defined benefit (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 2 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends	7,179.71	2,666,466.35 	2.817,479.65	48.822,998.9
(a) Provision for employee benefits: (i) Provision for bonus (ii) Provision for compensated absences (iii) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other defined benefit (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 2 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends				
(ii) Provision for bonus (iii) Provision for compensated absences (iii) Provision for compensated absences (iii) Provision for past-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 2 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed dividend (ix) Provision for tax on proposed dividends				
(ii) Provision for compensated absences (iii) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 1 iii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends		:		
(iii) Provision for gratuity (iv) Provision for post-employment medical benefits (v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 1 (ii) Provision for remium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends			- - - - - - -	
 (iv) Provision for post-employment medical benefits (y) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax (As at 31 March, 2 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends 				
(v) Provision for other defined benefit plans (vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, '. (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends				
(vi) Provision for other employee benefits (give details) (b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 1 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends				
(b) Provision - Others: (i) Provision for tax (net of advance tax ` (As at 31 March, 1 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends				
(i) Provision for tax (net of advance tax ` (As at 31 March, 2 (ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends				
(ii) Provision for premium payable on redemption of bonds (iii) Provision for estimated loss on derivatives (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends	- - - -			
 (iii) Provision for estimated loss on derivatives (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends 	•	• • •	- - -	
 (iv) Provision for warranty (v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends 	- - -		- -	
(v) Provision for estimated losses on onerous contracts (vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends	•			•
(vi) Provision for other contingencies (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends		•	•	
 (vii) Provision for proposed equity dividend (viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends 	-			
(viii) Provision for proposed preference dividend (ix) Provision for tax on proposed dividends				
(ix) Provision for tax on proposed dividends				
(x) Provision - others (give details)		-		
***************************************	-	•	-	
			<u> </u>	
NON CURRENT ASSETS ONG Term Loans and Advances 13				
Capital advances				
Secured, considered good Unsecured, considered good	•	-	-	
Doubtful	•	•	-	•
	•	-	•	•
Less: Provision for doubtful advances	-	-	*	
Security deposits	-	•	-	
Secured, considered good Unsecured, considered good	-	•	•	-
Doubtful				
Less: Provision for doubtful deposits				
· · · · · · · · · · · · · · · · · · ·		· ·	-	
Loans and advances to related parties	:			
Secured, considered good	-	•		-
Unsecured, considered good Doubtful	•		·	
Less: Provision for doubtful loans and advances	•	•	•	-
		-	-	-
Loans and advances to employees				
Secured, considered good	-	<u>-</u> -	•	
Unsecured, considered good Doubtful	•	•	-	
Doubligi	٠	-	-	-
Less: Provision for doubtful loans and advances				



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Stelis Biopharma (Malaysia) SDN. BHD. Schedules forming part of the Consolidated Balance Sheet	<u>Mar-15</u> MYR	Mar-14 MYR	Mar-15 INR	Mar-14 INR
(e) Prepaid expenses - Unsecured, considered good	<u> </u>	-	11111	11313
(f) Advance income tax (net of provisions)	-		-	
(h) Balances with government authorities Unsecured, considered good (i) CENVAT credit receivable (ii) VAT credit receivable (iii) Service Tax credit receivable (iv) Others		- - -	- - -	
(i) Other loans and advances (specify nature) Secured, considered good Unsecured, considered good Doubtful		- -		- - •
Less: Provision for other doubtful loans and advances	-	-	-	
Total		-	-	-
Other Non Current Assets 14				
(a) Long-term trade receivables Secured, considered good Unsecured, considered good Doubtful				- - -
Less: Provision for doubtful trade receivables		-		<u>.</u>
(b) Unamortised expenses (i) Ancillary borrowing costs (ii) Share issue expenses (where applicable) (iii) Discount on shares (where applicable)	:		· ·	
(c) Accruals (i) Interest accrued on deposits (ii) Interest accrued on investments (iii) Interest accrued on trade receivables	• •			
(d) Others (i) Insurance claims (ii) Receivables on sale of fixed assets (iii) Contractually reimbursable expenses (iv) Others (specify nature)		- - - -	•	-
2 . CURRENT ASSETS		-	-	-
Inventories 16 (a) Raw materials Goods-in-transit				
(b) Work-in-progress Goods-in-transit	<u>.</u>	-		-
(c) Finished goods (other than those acquired for trading) Goods-in-transit				•
(d) Stock-in-trade (acquired for trading) Goods-in-transit				-
(e) Stores and spares Goods-in-transit				
(f) Loose tools Goods-in-transit				
(g) Others (Specify nature) Goods-in-transit				
	-	-	-	-





Stelis Biopharma (Malaysia) SDN. BHD. Schedules forming part of the Consolidated Balance Sheet	<u>Mar-15</u> <u>MYR</u>	<u>Mar-14</u> <u>MYR</u>	<u>Mar-15</u> INR	<u>Mar-14</u> <u>INR</u>
<u>Trade Receivables 17</u> Trade receivables outstanding for a period exceeding six months from the	ne date they we	ere due for nav	ment	
Secured, considered good Unsecured, considered good Doubtful				
Less: Provision for doubtful trade receivables				
Other Trade receivables				
Secured, considered good Unsecured, considered good Doubtful	-		· •	
Less: Provision for doubtful trade receivables		-		
Total	**************************************	-		
Cash and Bank Balances 18				
Cash and Cash Equivalents				
(a) Cash on hand (b) Cheques, drafts on hand	2.08	1.99	35.05	36.52
(c) Balances with banks (i) In current accounts (ii) In EEFC accounts	1,321,427.22	7,469,798.06	22,270,012.94	136,772,002.48
(iii) In deposit accounts (iv) In earmarked accounts	•	•		-
 Unpaid dividend accounts Unpaid matured deposits 	-		-	
 Unpaid matured debentures Share application money received for allotment of securities a Other earmarked accounts 	and due for refu	ınd	-	-
(d) Others (specify nature)	•	-	•	-
Bank Balances - Balances held as margin money or security against borrowing		-		-
Total	1,321,429.30	7,469,800.05	22,270,047.99	136,772,039.00
Short Term Loans and Advances 19				
(a) Security deposits Secured, considered good Unsecured, considered good Doubtful	67,500.00	- 794,625.00 -	- 1,137,577.50 -	14,549,583.75
Less: Provision for doubtful deposits	_	-	_	.
(b) Loans and advances to related parties	67,500.00	794,625.00	1,137,577.50	14,549,583.75
Secured, considered good Unsecured, considered good Doubtful	3,710,600.00		62,534,741.80	
Less: Provision for doubtful loans and advances			-	-
(d) Loans and advances to employees	3,710,600.00	-	62,534,741.80	•
Secured, considered good Unsecured, considered good Doubtful	52,590.00	-	886,299.27	
Less: Provision for doubtful loans and advances	52,590.00	-	000 000 07	-
e) Prepaid expenses - Unsecured, considered good	52,590.00	· · · · · · · · · · · · · · · · · · ·	886,299,27	
f) Advance income tax (net of provisions)		_		
h) Balances with government authorities				
Unsecured, considered good (i) CENVAT credit receivable			-	
(ii) VAT credit receivable (iii) Service Tax credit receivable (iv) Others	•	•		-
	•	•	•	•
i) Other loans and advances (specify nature) Secured, considered good Unsecured, considered good Doubtful	2,985,541.68		50,315,333.93	
Less: Provision for other doubtful loans and advances	2 085 544 00	•	E0 245 200 20	-
otal state o	2,985,541.68		50,315,333.93	
BANGALORE E	6,816,231.68	794,625.00	114,873,952.50	14,549,583.75

Stelis Biopharma (Malaysia) SDN. BHD. Schedules forming part of the Consolidated Balance Sheet

Schedules forming part of the Consolidated Balance Sheet	Mar-15 MYR	Mar-14 MYR	Mar-15 INR	Mar-14 INR
Other Current Assets 20				
(a) Unbilled Revenue				•
(b) Unamortised expenses				
(i) Ancillary borrowing costs		-	-	
(ii) Share issue expenses (where applicable)	-	-	-	-
(iii) Discount on shares (where applicable)	-	-	-	-
(iv) Other Deferred Expenses	•	•	-	-
(c) Accruals				
(i) Interest accrued but not received /Interest receivable	-	-	-	-
(ii) Interest accrued on investments		*		-
(iii) Interest accrued on trade receivables	-	•		-
(d) Others				
(i) Insurance claims	-	-	-	
(ii) Receivables on sale of fixed assets	-		-	
(iii) Contractually reimbursable expenses	-	-	-	
(iv) Others (specify nature)	-	•	-	•





Stelis Biopharma (Malaysia) SDN. BHD.

Schedules forming part of the Consolidated Profit & Loss account

				For the y	rear ended	
			<u>31-Mar-15</u> <u>MYR</u>	31-Mar-14 MYR	<u>31-Mar-15</u> INR	31-Mar-14
Reven	ue From Operations 21		WITH	IVIII	IINA	<u>INR</u>
	Sale of products		-	-	-	-
	Sale of Services Other Operating Revenue		-	-	-	
	Less: Excise duty		-	-	-	
	Revenue from Operations		-	-	•	-
Other I	ncome 26					
	Exchange fluctuation gain (net)		96,174.10	•	1,750,377.04	-
	Dividend Income Net gain on sale of Investments		0.00	-	0.07	•
	Profit on Sale / Disposal of assets		0.00	-	0.07	-
	Interest Income		24,504.24	-	445,979.31	
	Other Non Operating Income		-	-	-	-
		Total	120,678.34	-	2,196,356.41	-
Cost O	f Materials Consumed 22					
Со	st of Materials Consumed					
	Opening stock		•	-	-	
	Add : Opening stock - Exchange Rate Difference				-	-
	Add: Purchases Less: Closing stock		-		•	-
	Less: Closing stock - Exchange Rate Difference		_	·	-	
	, ,	Total	-	-	•	-
INCREA	ASE / (DECREASE) IN STOCK					
i)	Opening stock					
•,	Work in process		-	-	-	-
	Stock In Trade		-	-	-	
	Finished goods		-	-	***************************************	-
			*	_	-	-
ii)	Closing stock					
ŕ	Work in process		-	-	-	-
	Stock In Trade		-	-	-	-
	Finished goods		*	_	-	-
			-	-	-	
iii)	Exchange Rate Difference on Stock Items					-



Page 1

Total

Stelis Biopharma (Malaysia) SDN. BHD. Schedules forming part of the ConsolidatedProfit & Loss account

Salaries and wages			<u>Mar-15</u> <u>MYR</u>	<u>Mar-14</u> <u>MYR</u>	Mar-15 INR	<u>Mar-14</u> <u>INR</u>
Contribution to provident and other funds Expense on employee stock option (ESOP) scheme Total R8.253.00 13.695.57 Total R8.253.00 1,606.212.32	Employee Benefit Expenses 23					
Contribution to provident and other funds Expense on employee stock option (ESOP) scheme Staff welfare expenses Total 88,253.00 1,606,212.32	Salaries and wages		87.500.50		1.592.516.76	_
Staff welfare expenses	Contribution to provident and other funds		- ,	-	-	_
Total 88,253.00 1,666,212.32			-		-	
Power, fuel & water	Staff welfare expenses		752.50	-	13,695.57	_
Power, fuel & water		Total	88,253.00	-	1,606,212.32	-
Consumables Conversion & Processing charges	Other Expenses 24					
Consumables Conversion & Processing charges Excise duty paid Freight & forwarding Rent 15,000.00 273,001.31 Rates & taxes 14,228.80 258,965.41 Communication charges 1,950.46 35,498.54 Repairs & maintenance - Buildings - Machinery - Others 1,269.99 23,113.93 Insurance Traveling & conveyance 154,682.97 2,815,243.59 Advertisement & Selling expenses 16,109.12 293,187.39 Commission on sales Legal and Professional fees 123,807.70 2,253,310.97 Other expenses 40,781.66 742,229.85 Cost of product rights transferred Provision for doubtful debts Exchange fluctuation Loss (Net of Gains) Total 400,451.07 7,288,244.58 Finance Cost 25 Bank charges & commission 483.41 8,798.10 Interest on Borrowings Interest on Borrowings Interest on Borrowings Interest on Trade Payable Other Interest Cost Other Borrowing Cost	Power, fuel & water		635.00	_	11,557.06	-
Excise duty paid Freight & forwarding Rent			-	-	,,,,,,,,	
Freight & forwarding Rent Rent Rates & taxes 11,200.00 273,001.31 Rates & taxes 11,228.80 258,965.41 Communication charges Repairs & maintenance Buildings - Machinery - Others Insurance Traveling & conveyance Advertisement & Selling expenses Commission on sales Legal and Professional fees Cost of product rights transferred Provision for doubtful debts Exchange fluctuation Loss (Net of Gains) Total Bank charges & commission Interest on Borrowings Interest Cost Other Interest Cost Other Interest Cost Other Borrowing Cost			31,985.37		582,136.53	
Rent			-		-	
Rates & taxes			-	-	_	
Communication charges			15,000.00	-	273,001.31	
Repairs & maintenance			14,228.80	-	258,965.41	-
- Buildings - Machinery - Others - Others - Others - Others - Others - Others - Insurance - Traveling & conveyance - Traveling & conveyance - Traveling & conveyance - Advertisement & Selling expenses - Commission on sales - Legal and Professional fees - Legal and Professional fees - Cost of product rights transferred - Provision for doubtful debts - Exchange fluctuation Loss (Net of Gains) - Total - Tot			1,950.46	-	35,498.54	_
- Machinery	·					
- Others			-		-	_
Insurance Traveling & conveyance Advertisement & Selling expenses Advertisement & Selling expenses Commission on sales Legal and Professional fees Legal and Professional fees Legal and Professional fees Cost of product rights transferred Provision for doubtful debts Exchange fluctuation Loss (Net of Gains) Total Total 400,451.07 7,288,244.58 Finance Cost 25 Bank charges & commission Interest on Borrowings Interest on Trade Payable Other Interest Cost Other Borrowing Cost			-	-	-	-
Traveling & conveyance 154,682.97 2,815,243.59 Advertisement & Selling expenses 16,109.12 293,187.39 Commission on sales 123,807.70 2,253,310.97 Other expenses 40,781.66 742,229.85 Cost of product rights transferred Provision for doubtful debts Exchange fluctuation Loss (Net of Gains) Total 400,451.07 7,288,244.58 Finance Cost 25 Bank charges & commission 483.41 8,798.10 Interest on Borrowings Interest on Trade Payable Other Interest Cost Other Borrowing Cost			1,269.99	-	23,113.93	-
Advertisement & Selling expenses 16,109.12 - 293,187.39 - Commission on sales - 123,807.70 - 2,253,310.97 - Other expenses 40,781.66 - 742,229.85 - Cost of product rights transferred Provision for doubtful debts Exchange fluctuation Loss (Net of Gains) Total 400,451.07 - 7,288,244.58 - Cost of Bank charges & commission 483.41 - 8,798.10 - Interest on Borrowings - Interest on Trade Payable Other Interest Cost Other Borrowing Cost - Interest Cost - Intere			-	_	-	-
Advertisement & Selling expenses	Traveling & conveyance		154,682.97	-	2,815,243.59	_
Legal and Professional fees			16,109.12	-		-
Other expenses Cost of product rights transferred Provision for doubtful debts Exchange fluctuation Loss (Net of Gains) Total 400,451.07 - 7,288,244.58 Finance Cost 25 Bank charges & commission Interest on Borrowings Interest on Trade Payable Other Interest Cost Other Borrowing Cost			-	-	-	_
Cost of product rights transferred Provision for doubtful debts Exchange fluctuation Loss (Net of Gains) Total 400,451.07 - 7,288,244.58 Finance Cost 25 Bank charges & commission 483.41 - 8,798.10 - Interest on Borrowings			123,807.70	-	2,253,310.97	-
Provision for doubtful debts Exchange fluctuation Loss (Net of Gains) Total 400,451.07 - 7,288,244.58 Finance Cost 25 Bank charges & commission 483.41 - 8,798.10 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			40,781.66	-	742,229.85	-
Total 400,451.07 7,288,244.58	Cost of product rights transferred		-	-	-	-
Finance Cost 25 Bank charges & commission 483.41 8,798.10 - Interest on Borrowings - - - - Interest on Trade Payable - - - - Other Interest Cost - - - - - - Other Borrowing Cost -	Provision for doubtful debts		-	-	-	-
Bank charges & commission	Exchange fluctuation Loss (Net of Gains)			-		
Bank charges & commission 483.41 8,798.10 - Interest on Borrowings - - - Interest on Trade Payable - - - - Other Interest Cost - - - - - Other Borrowing Cost - - - - - -		Total	400,451.07	-	7,288,244.58	-
Interest on Borrowings Interest on Trade Payable Other Interest Cost Other Borrowing Cost	inance Cost 25					
Interest on Borrowings Interest on Trade Payable Other Interest Cost Other Borrowing Cost			483.41		8.798.10	_
Other Interest Cost Other Borrowing Cost	Interest on Borrowings				-,	
Other Borrowing Cost			-	-	-	
			-	-		
Total 483.41 - 8.708.10	Other Borrowing Cost			-	-	-
		Total	483.41	_	8,798.10	





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Schedules forming part of the Consolidated Balance Sheet

Note 10 Fixed Assets & Intangible Assets

			GROSS BLOCK									
	_					***************************************	DEPR	DEPRECIATION/AMORTISATION	NO.		a Lux	NET BI OCK
Partoulars	As on Jan 01, 2013	Consolidation adjustment	Additions During the year	Daletions During the year	As on Mar 31, 2014	Upto Dec 31, 2013	Consolidation adjustment	For the Year	Withdrawn on Deletions / Adjustments	Upto Mer 31, 2014	As on Mar 31, 2014	As on Dec 31, 2013
Tangible Assets: Freehold Land	·	,	4									
Leasehold Land	•	•	•			•		ŧ	•	,	•	
Buildings	•	•	Ē	,	•				•	•	•	
Furniture & Fixtures	,	·	585		, r	•		•	•	,	•	
Office Equipments & Computers	,	•		•		•				•	585	
Plant & Machinery	,	•		•		•		1		•	1	
Motor Vehicles		·	E	•		•			,		*	
intangible Assets:								•	•	•	,	
Registrations & Brands	,	1	,	,	,							
Goodwill		•		,				1	•	•	7	
Software Liconces	,		f	•	•	•		•	f	•	•	•
Total	-		585	•	አጸጉ				•	•	•	
Previous year					3			F	•	•	585	
Capital work in Prograss Intangible assets under development	2,350,300		9,456,253		11,806,553	•	WARANCE AND THE PARTY OF THE PA	•	,		11,806,553	2,350,300
Grand Total	2,350,300	·	9,456,838		11 807 138					•	•	





			1000000				Ed LC	DEPRECIATION/AMORTINATION	2			
Particulars	Ason	Consolidation	Additions	Doletions		1120		1	1		NET BLOCK	LOCK
	Po rai	Consolidation	i		As on	3	Consolidation	Ē	Withdrawn	Ho.	1	Ason
	2013	adjustment	Dalling	Buuno .	Mar 31, 2014	Dec 31,	adjustment	ŧ	on Deletions	Mar 24 2044	2000	Dec 31
			TEON BOT	The West		2013		Year	/ Aductments	107.10	Mari 51, 2014	
Tangible Assets:					- etablis							7007
Liebitod Land	•	•	•	•	•		•	•	-			
Lessehold Land	•	•	•									
KCC		•				•	•	•	•	•	•	r
		•	•	•	•	•	•	•		-	•	
Fumiture & Fixtures	,	,	9,855	•	9,855	٠	ŧ	•	,		i.	
Office Equipments & Computers		•	1	•	•	,	,				000°A	
Plent & Machinery	•	•	,					•		1	•	
			'	•	•	•	•	•	•	•	•	
Motor Vehicles	•	•	•	•	•	•	•	•	,	•		
Intangible Assets:												
Registrations & Brands	,	•	ı	•	1	1	,	•				
Goodwill	٠	•	,	,	a a				MATERIAL	•	•	
Software Licences	,						•	•	\$	•	•	,
			•	•	•	•	•	•	1	1	•	
10031	,	•	9,855	•	9.855			1	t	•	9.855	
Previous year					nderde de entre				-			
Capitai work in Progress Intangible sesets under development	43,033,992	(3,424,387)	159,366,238		198,975,843		1 1		4	,	198,975,843	43,033,992
Grand Total	43,033,992	(3.424.387)	159 376 093		902 380 801						•	
		1	200000000000000000000000000000000000000		130,000,030			1	•	•	198,985,698	43.033.992



