Balance Sheet as at 31st March,	Note No	2014	
		Euro	₹ in Thousand
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share capital	1	100,000	7,80
Reserves & surplus	2	(414,698)	(33,82
		(314,698)	(26,019
Current liabilities		ala al l'activit de la construction al traves de la construction de la construction de la construction de la co	
Trade payables	3	5,178,898	428,19
Other current liabilities	enne in teatra ann airteachteachteachteachteachteachteachteach	23,376,902	1,932,80
		28,555,800	2,360,99
	Total	28,241,102	2,334,97
I. ASSETS			
Non-current assets			
Fixed assets			
Tangible assets	5	980	8
Long-term loans and advances	6	2,299	19
		3,279	27
Current assets			
Inventories	7	6,099,084	504,27
Trade receivables	8	4,660,978	385,36
Cash & bank balances	9	7,251,041	599,51
Short-term loans and advances	10	10,226,720	845,54
		28,237,823	2,334,70
	Total	28,241,102	2,334,97

RAJNEESH GUPTA Head-Accounts

.

Place: Noida Date: 23 May, 2014

Statement of Profit and Loss for the period ended 31st March,	Note No	From 12 July 2013 to	31 March 2014
	· · · · · · · · · · · · · · · · · · ·	Euro	₹ in Thousand
REVENUE			
Revenue from operations(net)	11	21,932,753	1,850,678
Other income	12	198	1
Total revenue	an gana mana ang ang ang ang ang ang ang ang ang	21,932,951	1,850,695
Construction Construction and the Construction of Construction and Construct			
Purchase of Stock-in-trade	13	26,903,179	2,256,66
Change in inventories of stock-in trade	14	(6,099,084)	(501,12
Employee benefits expense	15	88,629	7,47
Depreciation & amortization expense	5	109	
Finance costs	16	481,620	40,69
Other expenses	17	722,991	61,06
Total expenses		22,097,444	1,864,78
	and the second	(
Profit before exceptional items and tax	1 1 A	(164,493)	(14,08
Exceptional items	18	250,205	21,11
Profit before tax		(414,698)	(35,20
Tax expenses:			
- Current tax		-	-
 Deferred tax charge/(credit) 		-	-
	· · ·	-	
Profit for the period		(414,698)	(35,20

RAJNEESH GUPTA Head-Accounts

Place: Noida Date: 23 May, 2014

Cash Flow Statement for the period ended 31st March,	From 12 July 2013 to 3 March 2014		
	Euro	₹ in Thousand	
A. Cash flow arising from operating activities :			
Net profit before tax	(414,698)	(35,205	
Adjustments for:	(11,050)	(33,203	
Depreciation & amortisation	109	9	
Interest Expense	481,620	40,693	
Interest income	-	-	
Bad debts/irrecoverable advances written off (net of write-in)	(97,650)	(8,261	
Unrealised (gain)/loss on exchange	(792)	(64	
	()	(01	
	383,287	32,377	
Operating profit before working capital changes	(31,411)	(2,828	
Adjustments for :		•••	
(Increase)/Decrease in trade and other receivables	(14,791,594)	(1,197,380	
(Increase)/Decrease in inventories	(6,099,084)	(493,721	
Increase/(Decrease) in current liabilities & provisions	5,180,209	419,338	
Cash generated from operations	(15,741,880)	(1,274,591	
Direct taxes paid (net of refunds)	(49)	(4	
Net cash inflow/(outflow) in course of operating activities	(15,741,929)	(1,274,595	
B. Cash flow arising from investing activities :	an an Anna an A		
Acquisition/purchase of fixed assets	(1,089)	(88	
Interest received	198	16	
		· · · · ·	
Net cash inflow/(outflow) in course of investing activities	(891)	(72	
C. Cash flow arising from financing activities :			
Proceeds from issue of share capital	100,000	8,095	
Proceeds from long term & short term borrowings	25,000,000	2,023,750	
Repayment of long term & short term borrowings	(2,000,000)	(161,900	
Interest paid	(106,139)	(8,593	
Net ash inflow/(outflow) in course of financing activities	22,993,861	1,861,352	
D. Foreign currency translation difference arising on conversion		12,831	
사망 문화에 가지 않는 것 같은 것을 하는 것이 것을 수 없는 것을 하는 것 같은 것을 수 없다.			
Net Increase in cash & cash equivalents (A+B+C+D)	7,251,041	599,516	
Add: cash & cash equivalents at the beginning of year			
Cash & cash equivalents at the close of the year	7,251,041	599,516	

1) Cash Flow Statement has been prepared under the indirect method as set out in the Accounting Standard 3 (AS-3)-" Cash Flow Stat

RAINEESH GUPTA Head-Accounts

Place: Noida Date: 23 May, 2014

Notes to the Accounts as at 31st March,		20	014
		Euro	₹ in Thousand
1. SHARE CAPITAL			
Authorized			
100,000 Equity Shares with no par value		-	~
		· · ·	-
		an a	
Issued, Subscribed & Paid up			
100,000 Equity Shares Euro 1/- each paid up		100,000	7,808
		100,000	7,808

1) The Company has only one class of shares referred to as equity shares having no par value. Each holder of equity shares is entitled to one vote per share. 2)In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company after distribution of

3) The details of shareholders holding more than 5% shares in the company: Particulars	A	s at	
	31st March, 2014		
Name of the shareholder	No. of shares	% holding in the class	
Jubilant Life Sciences Ltd., Holding company	99,999	100%	

Particulars		As at
	31st March, 2014	31st March, 2013
Numbers of shares at the beginning		
Add: Issued during the year	10	
Numbers of shares at the end	10	0,000 -

5) Shares held by holding company/ultimate holding company and/or their subsidiaries/associates
Out of the equity Shares issued by the company, shares held by it's holding company/ultimate holding company and/or their subsidiaries/associates are as below:
Particulars
As at
As at
Jubilant Life Sciences Ltd., Holding company
99,999
-

Notes to the Accounts as at 31st March,	201	4
	Euro	₹ in Thousand
2. RESERVES AND SURPLUS		
Foreign Currency Translation Reserve		
As per last Balance Sheet		-
Addition/(deduction): Effect of foreign exchange rate variation during the year	n	
	·	1,378
alanah manalikan dalamatan dalamatan dari dari dalamatan dari dari dari dari dari dari dari dari	an ana ang ang ang ang ang ang ang ang a	1,378
Surplus/(Deficit)	· .	
As per last Balance Sheet	-	-
Add/(Less): Net Profit/(Loss) after tax as per Statement of Profit & Loss for the year		
	(414,698)	(35,205
	(414,698)	(35,205
	-	
	(414,698)	(33,827
CURRENT LIABILITIES		
3. TRADE PAYABLES		
Trade payables	5,178,898	428,191
	5,178,898	428,191
4. OTHER CURRENT LIABILITIES		
		1 001 64
Current maturities of long term debt	23,000,000	1,901,640
Interest accrued but not due on borrowings	375,680	31,061 101
Other payables	1,222	101
	23,376,902	1,932,802
	23,3/0,902	1,932,80

JUBILANT LIFE SCIENCES NV Notes to the Accounts 5. FIXED ASSETS

(₹ in Thousand)

	a se se se se se	GR	OSS BLOCK-CO	ST/ BOOKVAL	UE	DE	PRECIATION	AMORTISATI	ON	NET E	BLOCK
Description		Total as at 31st March 2013	Additions/ adjustments duringthe year	Currency Translation Adjustment	Total as at 31st March 2014	Total as at 31st March 2013	Provided during theyear	Currency Translation Adjustment	Total as at 31st March 2014	As at 31 st March 2014	As at 31 st March 2013
TangibleAssets:					and a star of a second s						
OfficeEquipments			92	(2)	90		9	(0)	9	81	- -
TOTAL		- *	92	(2)	90		9	(0)	9	81	- -
PreviousYear		-	•		•	-	- 	-	~		

JUBILANT LIFE SCIENCES NV

Notes to the Accounts

5. FIXEDASSETS

(Euro)

	GROSS BLOCK-COST/ BOOKVALUE			DEPRECIA	TION/AMOR	NETBLOCK		
Description	Total as at 31st March 2013	Additions/ adjustments during the year	Total as at 31st March 2014	Total as at 31st March 2013	Provided during theyear	Total as at 31st March 2014	As at 31 st March 2014	As at 31 st March 2013
TangibleAssets:			ann a shiga					
OfficeEquipments		1,089	1,089		109	109	980	
TOTAL		1,089	1,089	na sana t ana	109	109	980	-
PreviousYear	-			-		-		

Notes to the Accounts as at 31st March,	20:	
NON-CURRENT ASSETS	Euro	≹ in Thousand
5. LONG TERM LOANS AND ADVANCES		
Security deposits(unsecured, considered good)	2,250	186
Advance payment of income tax/Wealth tax(including TDS)	49	4.
anna a cana ann ann ann an a' ann an a' ann a ann a' an	2,299	190
CURRENT ASSETS		
7. INVENTORIES		
(took in trade/including goods in transit)	6,099,084	F04 37
 Stock-in-trade(including goods in transit) 	6,099,084	504,272
	6,099,084	504,272
7A. PARTICULARS OF INVENTORIES		· ·
Organic Chemicals including Speciality Chemicals & its imtermediates	6,099,084	504,272
	6,099,084	504,272
	0,055,004	J04,272
8. TRADE RECEIVABLES		
Unsecured, considered good unless stated otherwise		
Outstanding for period exceeding six months from the date they are due for payment		
tricy are use for payment		
Unsecured, considered good		
Doubtful	· _	•
		-
Allowances for doubtful receivables		-
그는 그는 것은 것을 하는 것을 하는 것을 가지 않는 것을 물었다.		
Other receivables		
Unsecured, considered good	4,660,978	385,369
김 가슴을 가장 한 것을 알 수 있는 것은 것을 것을 것 같아. 나는 것을 가 많이 많이 나는 것을 가 없다. 것을 가 나는 것을 가 있는 것을 가 있는 것을 가 있는 것을 가 있다. 것을 가 나는 것을 가 있는 것을 가 있는 것을 가 있는 것을 가 있다. 나는 것을 가 있는 것을 가 있는 것을 가 없다. 것을 가 있는 것을 가 있는 것을 가 있는 것을 가 있는 것을 수 있다. 나는 것을 가 있는 것을 가 없다. 나는 것을 가 있는 것을 가 없다. 나는 것을 것을 수 있다. 나는 것을 가 없다. 나는 것을 것을 수 있다. 나는 것을 것을 것을 것을 수 있다. 나는 것을 것을 것을 수 있다. 나는 것을 것을 것을 수 있다. 나는 것을 것을 것을 것을 수 있다. 나는 것을 것을 것을 것을 것을 것을 것을 것을 것을 수 있다. 나는 것을	4,660,978	385,369
Allowances for doubtful receivables	-	-
	4,660,978	385,369
그는 것같은 모양을 들었어서 여러가 들어 많이 것이다. 것 같은 것 같	4,660,978	385,369
. CASH AND BANK BALANCES		
Balances with banks:		
- On current accounts	7,251,041	599,516
0. SHORT TERM LOANS AND ADVANCES	7,251,041	599,516
- Balances with govt. / sales tax authorities	48,083	3,976
- Advance recoverable in cash & kind from		
- Related parties	10,167,308	840,633
- Others	11,329	937
	10,226,720	845,546

Notes to the Accounts for the period ended 31st March,	From 12 July 2013 to 31	
	Euro	₹ in Thousand
11. REVENUE FROM OPERATIONS		
Sales of products	21,932,753	1,850,678
Revenue from operations(net)	21,932,753	1,850,678
		an de gerenne de la com
11A. PARTICULARS OF SALES OF PRODUCTS	1997 - Kapaten Baran Baran 1997 - Kapaten Baran B	halifisii carbhracalili is dan an
Organic Chemicals including Speciality Chemicals & its imtermediates	21,932,753	1,850,678
	21,932,753	1,850,678
12. OTHER INCOME	108	17
nterest Income	198	17
	198	17
13. PURCHASE OF STOCK-IN-TRADE		
Purchase of Stock-in-trade	26,903,179	2,256,667
	26,903,179	2,256,667
13A. PARTICULARS OF PURCHASE OF STOCK-IN-TRADE		2 254 447
Organic Chemicals including Speciality Chemicals & its imtermediates	26,903,179	2,256,667
	26,903,179	2,256,667
14. CHANGES IN INVENTORIES OF STOCK-IN-TRADE		
Stock at close -Traded goods	6,099,084	501,122
그는 것 이 것 같은 것 것 같은 것 같은 것 같이 것 같이 것 같이 것 같	6,099,084	501,122
Stock at commencement -Traded goods	· 지원 · 이유 아들가 사람은 사람들을 가지?	한 것이 다시 것같아?
Increase/(Decrease) during the year	6,099,084	501,122
14A. PARTICULARS OF CHANGES IN INVENTORIES OF STOCK-IN-TRADE	한 지원 소신 가슴 가슴 것이다.	
Stock at close -Traded goods		
Organic Chemicals including Speciality Chemicals & its imtermediates	6,099,084	501,122
이는 것 같은 것 같은 것은 것은 것을 알려요. 이는 것은 것 것 같은 것은 것을 가지 않는 것이다. 이는 것 같은 것은 것은 것은 것을 갖추고 있다. 이는 것이는 것은 것은 것은 것이다. 것이는 것이다.		· · · · · · · · · · · · · · · · · · ·
이 아이는 것은 아이들은 것을 가 없는 것을 물었다. 것은 것이 아이들이 있는 것이 아이들이 않는 것이 아이들이 않는 것이 아이들이 않는 것이 아이들이 있다. 것이 아이들이 아이들이 있는 것이 아이들에 있는 것이 아이들이 있는 것이 아이들에 있는 것이 아이들이 있다. 것이 아이들에 있는 것이 아이들에 있는 것이 있는 것이 아이들이 있는 것이 아이들이 있는 것이 아이들이 있다. 것이 아이들에 있는 것이 아이들에 있는 것이 아이들에 있는 것이 있는 것이 아이들에 있는 것이 아이들에 있다. 것이 아이들에 있는 것이 아이들에 있는 것이 있는 것이 있는 것이 있는 것이 있 것이 것이 있는 것이 있다. 것이 있는 것이 있다. 한 것이 있는 것이 있는 것이 있는 것이 없는 것이 없다. 것이 있는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 없는 것이 없다. 것이 없는 것이 없다. 것이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 없는 것이 없다. 것이 없는 것이 없 것이 없는 것이 없다. 것이 없는 것이 없이 없다. 것이 없는 것이 없는 것이 없이 없이 없는 것이 없다. 않이 않이 않이 않이 않는 것이 않이 않이	6,099,084	501,122
itock at commencement -Traded goods Drganic Chemicals including Speciality Chemicals & its imtermediates		
	-	-
IS. EMPLOYEE BENEFITS EXPENSE	01 (200	6,881
Salaries, wages, bonus & allowances Staff welfare expenses	81,638 6,991	5,881
stan weige experiees	88,629	7,472

Notes to the Accounts for the period ended 31st March, From 12 July 2013 to 31 March 2014			
	Euro	₹ in Thousand	
16. FINANCE COST			
	101 500		
Interest expense	481,620	40,693	
	481,620	40,693	
17. OTHER EXPENSES	-102,010	-0,000	
	그 가슴을 가지 않는 것을 다 가슴다.		
Processing charges	na katalan kat		
Repairs to Building	2,463	208	
Rent	6,764	572	
Rates & taxes	3,999	335	
Insurance	5,541	464	
Advertisement, publicity & sales promotion	369	31	
Traveling & other incidental expenses	18,896	1,598	
Office maintenance	4,248	359	
Vehicle running & maintenance	3,355	284	
Printing & stationery	1,623	136	
Communication expenses	4,545	384	
Auditors remuneration- As auditors	4,500	398	
Legal, professional & consultancy charges	92,549	7,782	
Freight & forwarding (including ocean freight)	203,206	17,178	
Miscellaneous expenses	9,258	783	
Bank Charges	25,103	2,124	
Discounts & claims to customer and other selling expenses	384,352	32,477	
Commission on sales	49,870	4,219	
Bad Debts / Irrecoverable Advances written off	(97,650)	(8,261	
	722,991	61,065	
18. EXCEPTIONAL ITEMS			
Foreign Exchange Gain/Loss	250,205	21,116	

21,116

250,205