Balance Sheet

AS AT	Notes No	31-Ma	Mar-14 31-Mar-13		ar-13
I. EQUITY AND LIABILITIES	ing palanta sa sa pagasalaman lamban sa para sa sa bahal	······································	(INR'000)	CHF	(INR'000)
Shareholders' Funds					
Share Capital		100,000	4,697	100,000	4,697
Reserves & Surplus	2	(76,984)	(3,136)	(64,791)	(2,691
		23,016	1,561	35,209	2,007
Current liabilities					
Trade Payables	3	16,642	1,129	13,238	755
Other Current liabilities	4	-	-	4,018	229
		16,642	1,129	17,256	984
		39,658	2,690	52,465	2,991
I. ASSETS					
Current Assets					
Cash & bank balances	5	38,443	2,608	49,368	2,814
Short-term loans and advances	6	1,215	82	3,097	177
		39,658	2,690	52,465	2,991
		39,658	2,690	52,465	2,991

RAJNEESH GUPTA

Head - Accounts

Place: Noida Date: 23 May 2014

JUBILANT LIFE SCIENCES (SWITZERLAND) AG Statement of Profit and Loss

For the year ended on Notes No	31-Ma	31-Mar-14		r-13
	CHF	(INR'000)	CHF	(INR'000)
REVENUE	oomanimis contemply signed is	tama belekuri ipi ipinerdesi miselik si	en egeneraliste engligdyepen et ag e	
Other Income 7	7	0	665	38
Total Revenue	7	0	665	38
EXPENSES				
Employee benefits expenses 8	-	-	43,277	2,501
Other expenses 9	12,200	789	10,663	617
Total Expenses	12,200	789	53,940	3,118
Profit Before Tax	(12,193)	(789)	(53,275)	(3,080
Tax expenses:	-			
- Current Tax	-	-		-
- Deferred Tax Charge/(Credit)	-	_	-	-
	-	-		-
Profit for the period	(12,193)	(789)	(53,275)	(3,080

RAJNEESH GUPTA

Head - Accounts

Place: Noida Date: 23 May 2014

JUBILANT LIFE SCIENCES (SWITZERLAND) AG CASH FLOW STATEMENT

For the year ended		r-14	31-Mar-13		
	CHF	(INR 000)	CHF	(INR 000)	
A. Cash Flow arising from Operating Activities :		and the second second second	Managarity and an area of		
and the contract of the contra					
Net profit before tax	(12,193)	(803)	(53,275)	(3,080	
Adjustments for:	-				
Bad Debts/Irrecoverable Advances written off (net of write-in)	1,882	124	-	-	
Interest Income	(7)	(0)	(27)	(2)	
Profit on Sale of Current Investments					
Extraordinary Items / Tax Provision Reversed					
Income from Current Investment (Non Trade) - Dividend					
	1,875	124	(27)	(2	
Operating Profit before Working Capital Changes Adjustments for :	(10,318)	(680)	(53,302)	(3,082	
(Increase)/Decrease in Trade and Other Receivables-Current	0	ol	108,219	6,257	
Increase/(Decrease) in Current Liabilities & Provisions-Current	(614)	(40)	(17,225)	(996	
Cash generated from Operations	(10,932)	(720)	37,692	2,179	
Net Cash Inflow/(Outflow) in course of Operating Activities	(10,932)	(720)	37,692	2,179	
B. Cash Flow arising from Investing Activities :					
Interest Received	7	0	27	2	
Net Cash Inflow/(Outflow) in course of Investing Activities	7	0	27	2	
C. Cash Flow arising from Financing Activities:			-		
Net Cash Inflow/(Outflow) in course of Financing Activities	-	-	-	-	
D. Foreign Currency Translation Difference arising on Consolidation		514		(23	
Net Increase in Cash & Cash equivalents (A+B+C)	(10,925)	(206)	37,719	2,158	
Add: Cash & Cash Equivalents at the beginning of Year(including Balance in Dividend		,,,			
Accounts)	49,368	2,814	11,649	656	
Cash & Cash Equivalents at the close of the Year(including Balance in Dividend Accounts)	38,443	2,608	49,368	2,814	

Notes:

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

2)Amounts in brackets are for cash outflows

RAJNEESH GUPTA

Head - Accounts

Place: Noida Date: 23 May 2014

AS AT	31-M	ar-14	31-Mar-13	
and the spilling of grant and the filling are made in a real shape in the spilling are to the spilling of the	(mention of CHF) which is a supplying	(INR'000)	graddwyr CHF.	(INR'000)
1 SHARE CAPITAL				
Authorized	re to his eller eller eller religion i per eller de les i	elipeten kelon sasulik sust situa kelologia tahun	Amerika kana kana di Berang Salat ng Kasa Agas.	
100,000 Equity Shares of CHF 1 each	100,000	-	100,000	٠ ـ
(Previous Year 100,000 Equity Shares of CHF 1 each)				
	100,000	-	100,000	-
Issued & Subscribed			. 1	
100,000 Equity Shares of CHF 1 each	100,000	4,697	100,000	4,697
(Previous Year 100,000 Equity Shares of CHF 1 each)	100,000	4,697	100,000	4,697
	:			
Paid up		4.3		
100,000 Equity Shares of CHF 1 each	100,000	4,697	100,000	4,697
(Previous Year 100,000 Equity Shares of CHF 1 each)				
	100,000	4,697	100,000	4,697
	: 1			

- 1) The Company has only class of shares referred to as equity shares having par value of CHF 1 each. 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 all preferential amounts. However, no preferential liabilities exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.
- 3) The details of shareholders holding more than 5% shares as at 31st March, 2014 and 31st March, 2013 is set out below:

	As at 31-Mar-14		As at 31-Mar-13	
	No. of shares	% held	No. of shares	% held
	100,000	100%	100,000	100%
shares as at 31st N	March, 2014 and 3	31st March, 2013	is set out below	
	As at 31-	-Mar-14	As at 31	-Mar-13
	No. of shares	% held	No. of shares	% held
•	100,000	100%	100,000	100%
anding as at 31st M	arch, 2014 and 3:	1st March,2013 i	s set out below:	
		No. of shares 100,000 s shares as at 31st March, 2014 and 3 As at 31 No. of shares 100,000	No. of shares % held 100,000 100% s shares as at 31st March, 2014 and 31st March, 2013 As at 31-Mar-14 No. of shares % held 100,000 100%	No. of shares % held No. of shares 100,000 100% 100,000 5 shares as at 31st March, 2014 and 31st March, 2013 is set out below As at 31-Mar-14 As at 31 No. of shares % held No. of shares

Particulars	As at 31-Mar-14		As at 31-Mar-13	
	No.	INR 000	No.	INR 000
Numbers of shares at the beginning	100,000	4,697	100,000	4,697
Add: Shares issued during the year				
Numbers of shares at the end	100,000	4,697	100,000	4,697

AS AT	31-Ma	ar-14	31-Mar-13	
and the form to the separate and the separate control of the separate description of the separate and the se	CHF	(INR'000)	CHF	(INR'000)
2 RESERVES AND SURPLUS				
Foreign Currency Translation Reserve		and the second s	and the second	
As per last Balance Sheet	-	1,015		913
Addition/(deduction) during the year		343		102
	-	1,358	-	1,015
Loss as per Statement of Profit and Loss				
As per last Balance Sheet	(64,791)	(3,706)	(11,516)	(625.57)
Add: Net Profit after tax transferred from Statement of Profit and Loss	(12,193)	(789)	(53,275)	(3,080)
	(76,984)	(4,495)	(64,791)	(3,706)
Amount available for Appropriation	(76,984)	(3,136)	(64,791)	(2,691)
CURPENT HARMITIES				
CURRENT LIABILITIES	1.11			
		1000		
3 TRADE PAYABLES				
3 TRADE PAYABLES				
Trade payables-due to micro, small and medium enterprises under MSMED Act, 2006				
Trade Payables-Others	16,642	1,129	13,238	- 755
Trade Payables-Others	10,042	1,129	13,236	755
	16,642	1,129	13,238	755
4 OTHER CURRENT LIABILITIES				
Other Payables			4,018	229
	-	-	4,018	229
		Market and the	ALC: LARGE	

AS AT		31-M a	Mar-14 31-N		Mar-13	
and the state of the	e de Maria Maria de Carlos de C	CHF	(INR'000)	CHF	(INR'000)	
CURRENT ASSETS	a secular to a second s		S. A. A. Marine St. Land St. Cont.			
	erte er til er til filtet ser til ette fleste er ette fleste kalt statet kalt kalt kenne er ett fleste ser kle Er ette er til filter kleste er ette fleste er ette fleste kleste kleste kleste fleste fleste fleste fleste k	i en er	zasierse fere for anama anomos	สาราชานสมเด็จและเกิดเกิดเลือนสาราสุดให้เรา	danieri erakurunca yanganganga	
5 CASH AND BANK BALANCES	4.4					
Cash and cash equivalents						
Balances with banks:						
- On Current Accounts		38,443	2,608	49,368	2,814	
		38,443	2,608	49,368	2,814	
6 SHORT TERM LOANS AND ADVANCES						
- Prepaid expenses		1,215	82	3,097	177	
		1,215	82	3,097	177	
			- 1	. 14		

For the year ended on		31-Ma	r-14	31-Mar-13	
make night providing the depression of the first term of the control of the contr	The Colon Co	CHF	(INR'000)	CHF	(INR'000)
					and the second s
7 OTHER INCOME	eli opilan koja omiliki bisin.	anna ann airte an taona an airte an	de Amerikaan Amerikaan fi indoney Soniin Agangai in	animantandah pagasahaa	
Interest Income		7	0	27	. 2
Other Misc. Income		-	_	639	37
		7	0	665	38
8 EMPLOYEE BENEFITS EXPENSES					
Salaries, Bonus etc.		-	-	27,551	1,593
Contribution to social security		-	-	8,791	508
Staff Welfare Expenses			-	6,936	401
		-	-	43,277	2,502
9 OTHER EXPENSES			4		
			/		
Rent		1,620	107	1,622	94
Rates & Taxes		420	29		<u>-</u>
Vehicle Running & Maintenance				1,660	96
Legal , Professional & Consultancy Charges		5,278	335	4,326	250
Miscellaneous Expenses		_	_	1,016	59
Bank charges		3,000	201	2,039	118
Bad Debts / Irrecoverable Advances written off - Net		1,882	118		
		12,200	789	10,663	617