

DEPRENYL INC., DELAWARE, USA

Balance Sheet As at 31st March,		Note No	2015		2014	
			USD	₹ in 000's	USD	₹ in 000's
I. EQUITY AND LIABILITIES						
Shareholders' Funds						
Share Capital	1	15	1	15	1	
Reserves & Surplus	2	3,021,274	188,829	2,966,722	177,737	
		3,021,289	188,830	2,966,737	177,738	
Non-current liabilities						
Deferred tax liabilities(Net)	3	459,000	28,688	459,000	27,499	
		459,000	28,688	459,000	27,499	
Current liabilities						
Other Current liabilities	4	282,291	17,643	287,603	17,230	
		282,291	17,643	287,603	17,230	
Total		3,762,580	235,161	3,713,340	222,467	
II. ASSETS						
Non-current assets						
Fixed Assets						
Intangible Assets		1,350,000	84,375	1,350,000	80,879	
Long-term loans and advances	5	20,250	1,266	98,505	5,902	
		1,370,250	85,641	1,448,505	86,781	
Current Assets						
Cash & Cash equivalents	6	34,324	2,145	8,212	492	
Short-term loans and advances	7	2,358,006	147,375	2,256,623	135,194	
		2,392,330	149,520	2,264,835	135,686	
Total		3,762,580	235,161	3,713,340	222,467	

PRAKASH C BISHT
CFO (Ingredients) & Sr. VP (Group Accounts)

Place : Noida
Date : 07 May 2015

DEPRENYL INC., DELAWARE, USA

Statement of Profit & Loss for the year ended 31st March,	Note No	2015		2014	
		USD	₹ in 000's	USD	₹ in 000's
REVENUE					
Revenue from operations(net)	8	31,390	1,931	(86,328)	(5,089)
Other Income	9	101,419	6,203	98,345	5,943
Total Revenue		132,807	8,133	12,018	855
EXPENSES					
Other expenses	10	-	-	84,680	4,992
Total Expenses		-	-	84,680	4,992
Profit Before Tax		132,807	8,133	(72,662)	(4,137)
Tax expenses:					
- Current Tax		78,255	4,858	(78,255)	(4,832)
- Deferred Tax Charge		-	-	53,550	3,235
		78,255	4,858	(24,705)	(1,597)
Profit/(Loss) for the year		54,552	3,275	(47,957)	(2,540)

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DEPRENYL INC., DELAWARE, USA

Cash Flow Statement for the year ended 31st March,	2015		2014	
	USD	₹ in 000's	USD	₹ in 000's
A. Cash Flow arising from Operating Activities :				
Net profit before tax	132,807	8,121	-72,662	-4,390
Adjustments for:				
Interest Income	(101,419)	(6,202)	(98,345)	(5,941)
Operating Profit before Working Capital Changes	31,388	1,919	-171,007	-10,331
Adjustments for :				
(Increase)/Decrease in Trade & Other Receivables	-	-	90,759	5,483
Increase/(Decrease) in Current Liabilities	-5,310	-325	-126,035	-7,614
Cash generated from Operations	26,078	1,595	-206,284	-12,462
Net Cash Inflow/(Outflow) in course of Operating Activities	26,078	1,595	-206,284	-12,462
B. Cash Flow arising from Investing Activities :				
Loans to related parties	-	-	(100,000)	(6,041)
Interest Received	34	2	187	11
Net Cash Inflow/(Outflow) in course of Investing Activities	34	2	(99,813)	(6,030)
C. Foreign Currency Translation Difference arising on Conversion		57		1,919
Net Increase in Cash & Cash equivalents (A+B+C)	26,112	1,653	-306,097	-16,572
Add: Cash & Cash Equivalents at the beginning of Year	8,212	492	314,309	17,064
Cash & Cash Equivalents at the end of the Year	34,324	2,145	8,212	492
<p>Note: Cash Flow Statement has been prepared under the indirect method as set out in the Accounting Standard 3 (AS-3)-" Cash Flow Statements".</p>				

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Date : 07 May 2015

DEPRENYL INC., DELAWARE, USA

Notes to the financial statements for the year ended 31st March,	2015		2014	
	USD	₹ in 000's	USD	₹ in 000's
1. SHARE CAPITAL				
Authorized				
3000 Equity Shares of USD 0.01 each	30		30	
	30		30	
Issued, Subscribed & Paid up				
1500 Equity Shares of USD 0.01 each	15	1	15	1
	15	1	15	1

1.1) The Company has only one class of shares referred to as equity shares having par value of USD 0.01. Each holder of equity shares is entitled to one vote per share.

1.2) 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 such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

1.3) The details of shareholders holding more than 5% shares as at 31st March, 2015 is set out below:

Name of the shareholder	No. of shares	% holding in the class	No. of shares	% holding in the class
Draximage Ltd., Cyprus, Holding Company	1,500	100%	1,500	100%

1.4) The reconciliation of the number of shares outstanding as at 31st March, 2015 and 31st March, 2014 is set out below:

Particulars	As at 31 March 2015		As at 31 March 2014	
	No	₹ in 000's	No	₹ in 000's
Numbers of shares at the beginning	1,500	1	1,500	1
Add: Shares issued during the year	-	-	-	-
Numbers of shares at the end	1,500	1	1,500	1

1.5) 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 31 March 2015		As at 31 March 2014	
	No of shares	₹ in 000's	No of shares	₹ in 000's
Draximage Ltd., Cyprus, Holding Company	1,500	1	1,500	1

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Notes to the financial statements for the year ended 31st March,	2015		2014	
	USD	₹ in 000's	USD	₹ in 000's
2 RESERVES AND SURPLUS				
Securities Premium Account				
Opening Balance	1,400,085	69,892	1,400,085	69,892
Add: Premium on shares issued during the year	-	-	-	-
	1,400,085	69,892	1,400,085	69,892
Foreign Currency Translation Reserve				
Opening Balance	-	40,847	-	24,237
Add/(Less): Effect of foreign exchange rate variation during the year	-	7,817	-	16,610
Closing Balance	-	48,664	-	40,847
Surplus/(Deficit)				
Opening Balance	1,566,637	66,998	1,614,594	69,538
Add: Net Profit / (Deficit) for the year transferred from Statement of Profit & Loss	54,552	3,275	(47,957)	(2,540)
	1,621,189	70,273	1,566,637	66,998
	3,021,274	188,829	2,966,722	177,737
3 DEFERRED TAX LIABILITY (NET)				
Deferred Tax Liabilities	459,000	28,688	459,000	27,499
Deferred Tax Assets	-	-	-	-
Deferred Tax Liabilities(Net)	459,000	28,688	459,000	27,499
4 OTHER CURRENT LIABILITIES				
Other Payables	282,291	17,643	287,603	17,230
	282,291	17,643	287,603	17,230

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Notes to the financial statements for the year ended 31st March,

	2015		2014	
	USD	₹ in 000's	USD	₹ in 000's
5. LONG TERM LOANS AND ADVANCES				
Advance payment of income tax	20,250	1,266	98,505	5,902
	20,250	1,266	98,505	5,902
6. CASH AND CASH EQUIVALENTS				
Balances with banks:				
- On Current Accounts	34,324	2,145	8,212	492
	34,324	2,145	8,212	492
7. SHORT TERM LOANS AND ADVANCES				
- Loans and advances to related parties(unsecured,considered good)	2,000,000	125,000	2,000,000	119,820
- Advance recoverable in cash & kind				
- From related parties	358,006	22,375	256,623	15,374
	2,358,006	147,375	2,256,623	135,194

DEPRENYL INC., DELAWARE, USA

Notes to the Accounts for the year ended 31st March,	2015		2014	
	USD	₹ in 000's	USD	₹ in 000's
8. REVENUE FROM OPERATIONS				
Royalty Income	31,390	1,931	(86,328)	(5,089)
	31,390	1,931	(86,328)	(5,089)
9. OTHER INCOME				
Interest Income	101,419	6,203	98,345	5,943
	101,419	6,203	98,345	5,943
10. OTHER EXPENSES				
Bank Charges	-	-	25	1
Legal , Professional & Consultancy Charges	-	-	84,655	4,990
	-	-	84,680	4,992