

Ranbaxy GmbH, Leverkusen

Balance Sheet as of March 31, 2014

ASSETS

	3/31/2014 €	12/31/2012 €
A. Current Assets		
I. Inventories		
Finished goods	170,203	-
	170,203	-
II. Accounts receivable and other assets	697,175	
1. Trade accounts receivable	489,173	-
2. Accounts due from affiliated companies	7,229	-
3. Other current assets	-	693
	1,193,578	693
III. Cash in hand and at banks	156,113	24,241
	1,519,894	24,935
B. Deferred Charges and prepaid Expenses	-	-
	1,519,894	24,935

LIABILITIES AND SHAREHOLDERS' EQUITY

	3/31/2014 €	12/31/2012 €
A. Shareholders' Equity		
I. Capital subscribed	25,000	25,000
III. Accumulated deficit beginning of the year	(1,065)	-
IV. Loss for the year	1,065	(1,065)
	25,000	23,935
B. Provisions		
1. Tax accrual	-	-
2. Other accruals	1,473,000	500
	1,473,000	500
C. Liabilities		
1. Payments received	-	-
2. Trade liabilities	502	-
3. Accounts due to affiliated companies	21,392	500
- thereof to the shareholder: € 4,617,44 (prior year: € 500.00)		-
	21,894	500
	1,519,894	24,935

Ranbaxy GmbH, Leverkusen

Balance Sheet as of March 31, 2014

ASSETS

	3/31/2014 INR	12/31/2012 INR
A. Current Assets		
I. Inventories		
Finished goods	13,951,040	-
	13,951,040	-
II. Accounts receivable and other assets	57,145,519	-
1. Trade accounts receivable	40,096,179	-
2. Accounts due from affiliated companies	592,547	-
3. Other current assets	-	50,244
	97,834,244	50,244
III. Cash in hand and at banks	12,796,162	1,756,611
	124,581,447	1,806,855
B. Deferred Charges and prepaid Expenses		
	-	-
	124,581,447	1,806,855

LIABILITIES AND SHAREHOLDERS' EQUITY

	3/31/2014 INR	12/31/2012 INR
A. Shareholders' Equity		
I. Capital subscribed	2,049,180	1,811,594
III. Accumulated deficit beginning of the year	(87,328)	-
IV. Loss for the year	87,328	(77,203)
	2,049,180	1,734,391
B. Provisions		
1. Tax accrual	-	-
2. Other accruals	120,737,705	36,232
	120,737,705	36,232
C. Liabilities		
1. Payments received	-	-
2. Trade liabilities	41,140	-
3. Accounts due to affiliated companies	1,753,421	36,232
- thereof to the shareholder: INR 4,617,44 (prior year: INR 500.00)		-
	1,794,561	36,232
	124,581,447	1,806,855

Ranbaxy GmbH, Leverkusen

Profit and Loss Account for the period from January 1, 2013 to March 31, 2014

	<u>2013/2014</u> €	<u>2012</u> €
1. Sales	315,136	-
2. Other operating income	10	-
3. Cost of materials		
Cost of raw materials, supplies and trading stock	(293,397)	-
4. Other operating expenses	(23,978)	(1,065)
5. Income transfer acc. to profit transfer agreement	<u>3,295</u>	<u>-</u>
6. Operating Result	1,065	(1,065)
7. Taxes on income	-	-
8. Other taxes	<u>-</u>	<u>-</u>
9. Net income / (Net loss)	<u><u>1,065</u></u>	<u><u>(1,065)</u></u>

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Profit and Loss Account for the period from January 1, 2013 to March 31, 2014

	<u>2013/2014</u> <u>INR</u>	<u>2012</u> <u>INR</u>
1. Sales	25,010,756	-
2. Other operating income	786	-
3. Cost of materials Cost of raw materials, supplies and trading stock	(23,285,486)	-
4. Other operating expenses	(1,903,047)	(72,973)
5. Income transfer acc. to profit transfer agreement	<u>261,546</u>	<u>-</u>
6. Operating Result	84,556	(72,973)
7. Taxes on income	-	-
8. Other taxes	<u>-</u>	<u>-</u>
9. Net income / (Net loss)	<u><u>84,556</u></u>	<u><u>(72,973)</u></u>