

**Balance Sheet**  
**Torrent Australasia Pty Ltd**

	Notes	As at 31-Mar-2015 AUD	As at 31-Mar-2015 INR	As at 31-Mar-2014 AUD	Amt. in lacs As at 31-Mar-2014 INR
<b>EQUITY AND LIABILITIES</b>					
<b>Shareholder's funds</b>					
Share capital	1	0.87	41.57	0.87	48.21
Reserves and surplus	2	(0.47)	(22.45)	(0.48)	(26.60)
		<u>0.40</u>	<u>19.12</u>	<u>0.39</u>	<u>21.61</u>
<b>Current liabilities</b>					
Trade payables		0.03	1.43	0.05	2.77
		<u>0.03</u>	<u>1.43</u>	<u>0.05</u>	<u>2.77</u>
<b>TOTAL</b>		<u><u>0.43</u></u>	<u><u>20.55</u></u>	<u><u>0.44</u></u>	<u><u>24.38</u></u>
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Trade Receivables	4	0.09	4.30	0.13	7.20
Cash and Bank Balances	5	0.33	15.77	0.30	16.63
Short term loans and advances	3	0.01	0.48	0.01	0.55
		<u>0.43</u>	<u>20.55</u>	<u>0.44</u>	<u>24.38</u>
<b>TOTAL</b>		<u><u>0.43</u></u>	<u><u>20.55</u></u>	<u><u>0.44</u></u>	<u><u>24.38</u></u>

All monetary and non-monetary items in the balance sheet have been translated at closing rate of 1 AUD=Rs. 47.7818 (Rs. 55.4180)

**Balance Sheet**  
**Statement of Profit and Loss**

	Notes	Year ended 31-Mar-2015 AUD	Year ended 31-Mar-2015 INR	Year ended 31-Mar-2014 AUD	Amt. in lacs Year ended 31-Mar-2014 INR
<b>INCOME</b>					
Revenue from operations					
Operating Income	6	0.47	22.46	0.66	36.58
Revenue from operations (Net)		<u>0.47</u>	<u>22.46</u>	<u>0.66</u>	<u>36.58</u>
<b>TOTAL REVENUE</b>		<u><u>0.47</u></u>	<u><u>22.46</u></u>	<u><u>0.66</u></u>	<u><u>36.58</u></u>
<b>EXPENSES</b>					
Other expenses	7	0.45	21.50	0.62	34.36
<b>TOTAL EXPENDITURE</b>		<u>0.45</u>	<u>21.50</u>	<u>0.62</u>	<u>34.36</u>
<b>PROFIT BEFORE TAX</b>		<u>0.02</u>	<u>0.96</u>	<u>0.04</u>	<u>2.22</u>
<b>NET PROFIT FOR THE YEAR</b>		<u><u>0.02</u></u>	<u><u>0.96</u></u>	<u><u>0.04</u></u>	<u><u>2.22</u></u>

**Balance Sheet**

Notes annexed to and forming part of the Financial Statements

	As at 31-Mar-2015 AUD	As at 31-Mar-2015 INR	As at 31-Mar-2014 AUD	Amt. in lacs As at 31-Mar-2014 INR
<b>NOTE - 1 : SHARE CAPITAL</b>				
Paid-up	<u>0.87</u>	<u>41.57</u>	<u>0.87</u>	<u>48.21</u>
	<u>0.87</u>	<u>41.57</u>	<u>0.87</u>	<u>48.21</u>
<b>NOTE - 2 : RESERVES AND SURPLUS</b>				
<b>Balance in profit and loss account</b>				
Balance as per last Balance Sheet	(0.49)	(23.41)	(0.52)	(28.82)
Add: Net profit for the current year	<u>0.02</u>	<u>0.96</u>	<u>0.04</u>	<u>2.22</u>
<b>Balance in Profit and Loss Account</b>	<u>(0.47)</u>	<u>(22.45)</u>	<u>(0.48)</u>	<u>(26.60)</u>
	<u>(0.47)</u>	<u>(22.45)</u>	<u>(0.48)</u>	<u>(26.60)</u>
<b>NOTE - 3 : LOANS AND ADVANCES</b>				
[Unsecured and considered good, unless otherwise stated]				
<b>Current</b>				
Advance tax paid, net pf provisions	<u>0.01</u>	<u>0.48</u>	<u>0.01</u>	<u>0.55</u>
	<u>0.01</u>	<u>0.48</u>	<u>0.01</u>	<u>0.55</u>
	<u>0.01</u>	<u>0.48</u>	<u>0.01</u>	<u>0.55</u>
<b>NOTE - 4 : TRADE RECEIVABLES</b>				
Other Debts - Considered Good	<u>0.09</u>	<u>4.30</u>	<u>0.13</u>	<u>7.20</u>
	<u>0.09</u>	<u>4.30</u>	<u>0.13</u>	<u>7.20</u>
<b>NOTE - 5 : CASH AND CASH EQUIVALENTS</b>				
<b>Cash and cash equivalent</b>				
Balances with Banks	<u>0.33</u>	<u>15.77</u>	<u>0.30</u>	<u>16.63</u>
	<u>0.33</u>	<u>15.77</u>	<u>0.30</u>	<u>16.63</u>

	Year ended 31-Mar-2015	Year ended 31-Mar-2015	Year ended 31-Mar-2014	Amt. in lacs Year ended 31-Mar-2014
	AUD	INR	AUD	INR
<b>NOTE - 6 : OPERATING INCOME</b>				
<b>Operating Income</b>				
Other Operating Income	0.47	22.46	0.66	36.58
	<u>0.47</u>	<u>22.46</u>	<u>0.66</u>	<u>36.58</u>
<b>NOTE - 7 : OTHER EXPENSES</b>				
General Charges	0.45	21.50	0.62	34.36
	<u>0.45</u>	<u>21.50</u>	<u>0.62</u>	<u>34.36</u>