

**Balance Sheet**  
**Torrent Pharma Inc.**

|                                | Notes | As at<br>31-Mar-2015<br>USD | As at<br>31-Mar-2015<br>INR | As at<br>31-Mar-2014<br>USD | Amt. in lacs<br>As at<br>31-Mar-2014<br>INR |
|--------------------------------|-------|-----------------------------|-----------------------------|-----------------------------|---------------------------------------------|
| <b>EQUITY AND LIABILITIES</b>  |       |                             |                             |                             |                                             |
| <b>Shareholder's funds</b>     |       |                             |                             |                             |                                             |
| Share capital                  | 1     | 12.00                       | 751.09                      | 12.00                       | 721.20                                      |
| Reserves and surplus           | 2     | 64.20                       | 4,018.33                    | 43.26                       | 2,599.92                                    |
|                                |       | <u>76.20</u>                | <u>4,769.42</u>             | 55.26                       | 3,321.12                                    |
| <b>Non current liabilities</b> |       |                             |                             |                             |                                             |
| Other Long term liabilities    | 4     | 0.91                        | 56.96                       | 0.70                        | 42.07                                       |
| Long term provisions           | 5     | 26.44                       | 1,654.90                    | 17.46                       | 1,049.34                                    |
|                                |       | <u>27.35</u>                | <u>1,711.86</u>             | 18.16                       | 1,091.41                                    |
| <b>Current liabilities</b>     |       |                             |                             |                             |                                             |
| Short term borrowings          | 3     | 550.00                      | 34,424.94                   | -                           | -                                           |
| Trade payables                 |       | 1,297.70                    | 81,224.09                   | 1,100.64                    | 66,148.25                                   |
| Other current liabilities      | 4     | 17.29                       | 1,082.19                    | 6.02                        | 361.80                                      |
| Short-term provisions          | 5     | 41.86                       | 2,620.05                    | 18.32                       | 1,101.03                                    |
|                                |       | <u>1,906.85</u>             | <u>119,351.27</u>           | 1,124.98                    | 67,611.08                                   |
| <b>TOTAL</b>                   |       | <u><u>2,010.40</u></u>      | <u><u>125,832.55</u></u>    | 1,198.40                    | <u><u>72,023.61</u></u>                     |
| <b>ASSETS</b>                  |       |                             |                             |                             |                                             |
| <b>NON CURRENT ASSETS</b>      |       |                             |                             |                             |                                             |
| Fixed Assets                   | 6     |                             |                             |                             |                                             |
| Tangible assets                |       | 3.22                        | 201.54                      | 3.47                        | 208.55                                      |
| Intangible Assets              |       | 0.59                        | 36.93                       | 1.34                        | 80.53                                       |
|                                |       | <u>3.81</u>                 | <u>238.47</u>               | 4.81                        | 289.08                                      |
| Deferred Tax Asset (Net)       |       | 51.83                       | 3,244.08                    | 46.47                       | 2,792.84                                    |
| Long term loans and advances   | 7     | 25.01                       | 1,565.40                    | 4.88                        | 293.29                                      |
|                                |       | <u>80.65</u>                | <u>5,047.95</u>             | 56.16                       | 3,375.21                                    |
| <b>CURRENT ASSETS</b>          |       |                             |                             |                             |                                             |
| Inventories                    | 9     | 214.16                      | 13,404.45                   | 284.61                      | 17,105.00                                   |
| Trade Receivables              | 8     | 1,589.54                    | 99,490.58                   | 814.93                      | 48,977.13                                   |
| Cash and cash equivalents      | 10    | 118.96                      | 7,445.80                    | 37.94                       | 2,280.19                                    |
| Short term loans and advances  | 7     | 7.09                        | 443.77                      | 4.76                        | 286.08                                      |
|                                |       | <u>1,929.75</u>             | <u>120,784.60</u>           | 1,142.24                    | 68,648.40                                   |
| <b>TOTAL</b>                   |       | <u><u>2,010.40</u></u>      | <u><u>125,832.55</u></u>    | 1,198.40                    | <u><u>72,023.61</u></u>                     |

All monetary and non-monetary items in the balance sheet have been translated at closing rate of 1 US \$ = Rs. 62.5908 (Rs. 60.0998)

Torrent Pharma Inc.  
Statement of Profit and Loss

|                                                     |    | Year Ended<br>31-Mar-2015 | Year Ended<br>31-Mar-2015 | Year Ended<br>31-Mar-2014 | Amt. in lacs<br>Year Ended<br>31-Mar-2014 |
|-----------------------------------------------------|----|---------------------------|---------------------------|---------------------------|-------------------------------------------|
|                                                     |    | USD                       | INR                       | USD                       | INR                                       |
| <b>INCOME</b>                                       |    |                           |                           |                           |                                           |
| Revenue from operations                             | 11 |                           |                           |                           |                                           |
| Net Sales                                           |    | 1,319.98                  | 82,618.60                 | 1,235.88                  | 74,276.14                                 |
| Operating Income                                    |    | 11.10                     | 694.76                    | 6.57                      | 394.86                                    |
| Revenue from operations (Net)                       |    | 1,331.08                  | 83,313.36                 | 1,242.45                  | 74,671.00                                 |
| Other Income                                        | 12 | 0.22                      | 13.77                     | -                         | -                                         |
| <b>TOTAL REVENUE</b>                                |    | <b>1,331.30</b>           | <b>83,327.13</b>          | <b>1,242.45</b>           | <b>74,671.00</b>                          |
| <b>EXPENSES</b>                                     |    |                           |                           |                           |                                           |
| Purchases of traded goods                           |    | 1,071.77                  | 67,082.94                 | 1,121.09                  | 67,377.28                                 |
| Changes in inventories of finished goods            | 13 | 70.45                     | 4,409.52                  | (3.22)                    | (193.52)                                  |
| Employee benefit expense                            | 14 | 44.19                     | 2,765.89                  | 30.00                     | 1,802.99                                  |
| Finance costs                                       | 15 | 0.41                      | 25.66                     | -                         | -                                         |
| Depreciation and amortization expense               |    | 1.59                      | 99.52                     | 1.51                      | 90.75                                     |
| Other expenses                                      | 16 | 111.30                    | 6,966.35                  | 58.18                     | 3,496.60                                  |
| <b>TOTAL EXPENDITURE</b>                            |    | <b>1,299.71</b>           | <b>81,349.88</b>          | <b>1,207.56</b>           | <b>72,574.11</b>                          |
| <b>PROFIT BEFORE TAX</b>                            |    | <b>31.59</b>              | <b>1,977.25</b>           | <b>34.89</b>              | <b>2,096.89</b>                           |
| <b>Tax expense</b>                                  |    |                           |                           |                           |                                           |
| Current tax                                         |    | 14.25                     | 891.92                    | 27.88                     | 1,675.58                                  |
| Deferred tax (credit) / charge                      |    | (5.36)                    | (335.49)                  | (16.16)                   | (971.21)                                  |
| Short / (excess) provision for tax of earlier years |    | 1.75                      | 109.53                    | -                         | -                                         |
|                                                     |    | 10.64                     | 665.97                    | 11.72                     | 704.37                                    |
| <b>NET PROFIT FOR THE PERIOD</b>                    |    | <b>20.95</b>              | <b>1,311.28</b>           | <b>23.17</b>              | <b>1,392.52</b>                           |

Notes annexed to and forming part of the Financial Statements  
Torrent Pharma Inc.

|                                             | As at<br>31-Mar-2015<br>USD | As at<br>31-Mar-2015<br>INR | As at<br>31-Mar-2014<br>USD | Amt. in lacs<br>As at<br>31-Mar-2014<br>INR |
|---------------------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------------------------|
| <b>NOTE - 1 : SHARE CAPITAL</b>             |                             |                             |                             |                                             |
| Paid-up                                     | 12.00                       | 751.09                      | 12.00                       | 721.20                                      |
| Paid-up                                     | 12.00                       | 751.09                      | 12.00                       | 721.20                                      |
| <b>NOTE - 2 : RESERVES AND SURPLUS</b>      |                             |                             |                             |                                             |
| <b>Balance in profit and loss account</b>   |                             |                             |                             |                                             |
| Balance as per last Balance Sheet           | 43.25                       | 2,707.05                    | 20.09                       | 1,207.40                                    |
| Add: Net profit for the current year        | 20.95                       | 1,311.28                    | 23.17                       | 1,392.52                                    |
| <b>Balance in Profit and Loss Account</b>   | 64.20                       | 4,018.33                    | 43.26                       | 2,599.92                                    |
|                                             | 64.20                       | 4,018.33                    | 43.26                       | 2,599.92                                    |
| <b>NOTE - 3 : BORROWINGS</b>                |                             |                             |                             |                                             |
| <b>Short Term Borrowing</b>                 |                             |                             |                             |                                             |
| Secured                                     | 350.00                      | 21,906.78                   | -                           | -                                           |
| Unsecured                                   | 200.00                      | 12,518.16                   | -                           | -                                           |
|                                             | 550.00                      | 34,424.94                   | -                           | -                                           |
|                                             | 550.00                      | 34,424.94                   | -                           | -                                           |
| <b>NOTE - 4 : OTHER LIABILITIES</b>         |                             |                             |                             |                                             |
| <b>Long Term Liabilities</b>                |                             |                             |                             |                                             |
| Creditors for capital goods                 | 0.91                        | 56.96                       | 0.70                        | 42.07                                       |
|                                             | 0.91                        | 56.96                       | 0.70                        | 42.07                                       |
| <b>Current Liabilities</b>                  |                             |                             |                             |                                             |
| Interest accrued but not due on borrowings  | 0.20                        | 12.52                       | -                           | -                                           |
| Payables for employee benefits              | 12.50                       | 782.39                      | 4.99                        | 299.90                                      |
| Payables to statutory and other authorities | 1.20                        | 75.11                       | 0.46                        | 27.65                                       |
| Other payables                              | 3.39                        | 212.18                      | 0.57                        | 34.26                                       |
|                                             | 17.29                       | 1,082.19                    | 6.02                        | 361.80                                      |
|                                             | 18.20                       | 1,139.15                    | 6.72                        | 403.87                                      |
| <b>NOTE - 5 : PROVISIONS</b>                |                             |                             |                             |                                             |
| <b>Long Term Provisions</b>                 |                             |                             |                             |                                             |
| Provision for sales returns                 | 26.44                       | 1,654.90                    | 17.46                       | 1,049.34                                    |
|                                             | 26.44                       | 1,654.90                    | 17.46                       | 1,049.34                                    |
| <b>Short Term Provisions</b>                |                             |                             |                             |                                             |
| Provision for sales returns                 | 41.86                       | 2,620.05                    | 18.32                       | 1,101.03                                    |
| Provision for Taxation, net of advance tax  | -                           | -                           | -                           | -                                           |
|                                             | 41.86                       | 2,620.05                    | 18.32                       | 1,101.03                                    |
|                                             | 68.30                       | 4,274.95                    | 35.78                       | 2,150.37                                    |

|                                                          | As at<br>31-Mar-2015      | As at<br>31-Mar-2015      | As at<br>31-Mar-2014      | Amt. in lacs<br>As at<br>31-Mar-2014      |
|----------------------------------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------------------|
| <b>NOTE - 7 : LOANS AND ADVANCES</b>                     |                           |                           |                           |                                           |
| [Unsecured and considered good, unless otherwise stated] |                           |                           |                           |                                           |
| <b>Non-current</b>                                       |                           |                           |                           |                                           |
| Security Deposits                                        | 0.01                      | 0.63                      | 0.01                      | 0.60                                      |
|                                                          | <u>25.01</u>              | <u>1,565.40</u>           | <u>4.88</u>               | <u>293.29</u>                             |
| <b>Current</b>                                           |                           |                           |                           |                                           |
| Security Deposits                                        | -                         | -                         | -                         | -                                         |
| Advances recoverable in cash or kind                     | 7.09                      | 443.77                    | 4.76                      | 286.08                                    |
|                                                          | <u>7.09</u>               | <u>443.77</u>             | <u>4.76</u>               | <u>286.08</u>                             |
|                                                          | <u>32.10</u>              | <u>2,009.17</u>           | <u>9.64</u>               | <u>579.37</u>                             |
| <b>NOTE - 8 : TRADE RECEIVABLES</b>                      |                           |                           |                           |                                           |
| Debts over six months from due date                      |                           |                           |                           |                                           |
| Considered Doubtful                                      | 0.05                      | 3.13                      | 0.05                      | 3.00                                      |
| Less : Allowance for doubtful debt                       | (0.05)                    | (3.13)                    | (0.05)                    | (3.00)                                    |
|                                                          | -                         | -                         | 0.02                      | 1.20                                      |
| Other Debts - Considered Good                            | 1,589.54                  | 99,490.58                 | 814.91                    | 48,975.93                                 |
|                                                          | <u>1,589.54</u>           | <u>99,490.58</u>          | <u>814.93</u>             | <u>48,977.13</u>                          |
| <b>NOTE - 9 : INVENTORIES</b>                            |                           |                           |                           |                                           |
| [At lower of cost or net realisable value]               |                           |                           |                           |                                           |
| Finished Goods                                           | 214.16                    | 13,404.45                 | 284.61                    | 17,105.00                                 |
|                                                          | <u>214.16</u>             | <u>13,404.45</u>          | <u>284.61</u>             | <u>17,105.00</u>                          |
| <b>NOTE -10 : CASH AND CASH EQUIVALENTS</b>              |                           |                           |                           |                                           |
| <b>Cash and cash equivalent</b>                          |                           |                           |                           |                                           |
| Balances with Banks                                      | 118.96                    | 7,445.80                  | 37.94                     | 2,280.19                                  |
|                                                          | <u>118.96</u>             | <u>7,445.80</u>           | <u>37.94</u>              | <u>2,280.19</u>                           |
| <b>Torrent Pharma Inc.</b>                               |                           |                           |                           |                                           |
|                                                          | Year Ended<br>31-Mar-2015 | Year Ended<br>31-Mar-2015 | Year Ended<br>31-Mar-2014 | Amt. in lacs<br>Year Ended<br>31-Mar-2014 |
|                                                          | USD                       | INR                       | USD                       | INR                                       |
| <b>NOTE - 11 : REVENUE FROM OPERATIONS</b>               |                           |                           |                           |                                           |
| <b>Sales</b>                                             |                           |                           |                           |                                           |
| Sales outside India                                      | 1,319.98                  | 82,618.60                 | 1,235.88                  | 74,276.14                                 |
|                                                          | <u>1,319.98</u>           | <u>82,618.60</u>          | <u>1,235.88</u>           | <u>74,276.14</u>                          |
| <b>Operating Income</b>                                  |                           |                           |                           |                                           |
| Other operating income                                   | 11.10                     | 694.76                    | 6.57                      | 394.86                                    |
|                                                          | <u>11.10</u>              | <u>694.76</u>             | <u>6.57</u>               | <u>394.86</u>                             |
|                                                          | <u>1,331.08</u>           | <u>83,313.36</u>          | <u>1,242.45</u>           | <u>74,671.00</u>                          |
| <b>NOTE - 12 : OTHER INCOME</b>                          |                           |                           |                           |                                           |
| Interest Income                                          | -                         | -                         | -                         | -                                         |
| Other Non-Operating Income                               | 0.21                      | 13.14                     | -                         | -                                         |
|                                                          | <u>0.22</u>               | <u>13.77</u>              | <u>-</u>                  | <u>-</u>                                  |

**Torrent Pharma Inc.**

|                                                                                                     | Year ended<br>31-Mar-2015<br>USD | Year ended<br>31-Mar-2015<br>INR | Year ended<br>31-Mar-2014<br>USD | Amt. in lacs<br>Year ended<br>31-Mar-2014<br>INR |
|-----------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------|----------------------------------|--------------------------------------------------|
| <b>NOTE - 13 : CHANGES IN INVENTORIES OF FINISHED GOODS<br/>WORK IN PROGRESS AND STOCK-IN-TRADE</b> |                                  |                                  |                                  |                                                  |
| Opening Stocks                                                                                      |                                  |                                  |                                  |                                                  |
| Finished Goods                                                                                      | <u>284.61</u>                    | <u>17,813.97</u>                 | 281.39                           | 16,911.48                                        |
|                                                                                                     | <u>284.61</u>                    | <u>17,813.97</u>                 | 281.39                           | 16,911.48                                        |
| Less : Closing Stocks                                                                               |                                  |                                  |                                  |                                                  |
| Finished Goods                                                                                      | <u>214.16</u>                    | <u>13,404.45</u>                 | 284.61                           | 17,105.00                                        |
|                                                                                                     | <u>214.16</u>                    | <u>13,404.45</u>                 | 284.61                           | 17,105.00                                        |
| Net (Increase) / Decrease in Stock                                                                  | <u>70.45</u>                     | <u>4,409.52</u>                  | (3.22)                           | (193.52)                                         |
| <b>NOTE - 14 : EMPLOYEES BENEFITS EXPENSE</b>                                                       |                                  |                                  |                                  |                                                  |
| Salaries, wages and bonus                                                                           | 39.85                            | 2,494.24                         | 26.10                            | 1,568.60                                         |
| Contribution to provident and other funds                                                           | 2.06                             | 128.94                           | 1.81                             | 108.78                                           |
| Staff welfare expenses                                                                              | 2.28                             | 142.71                           | 2.09                             | 125.61                                           |
|                                                                                                     | <u>44.19</u>                     | <u>2,765.89</u>                  | 30.00                            | 1,802.99                                         |
| <b>NOTE - 15 : FINANCE COST</b>                                                                     |                                  |                                  |                                  |                                                  |
| Interest Expense                                                                                    | 0.38                             | 23.78                            | -                                | -                                                |
|                                                                                                     | <u>0.41</u>                      | <u>25.66</u>                     | -                                | -                                                |
| <b>NOTE - 16 : OTHER EXPENSES</b>                                                                   |                                  |                                  |                                  |                                                  |
| Power and Fuel                                                                                      | 0.08                             | 5.01                             | 0.04                             | 2.40                                             |
| Labour Charges                                                                                      | 3.67                             | 229.71                           | 4.20                             | 252.42                                           |
| Repairs and Maintenance :                                                                           |                                  |                                  |                                  |                                                  |
| Others                                                                                              | 0.38                             | 23.78                            | 0.25                             | 15.02                                            |
|                                                                                                     | <u>0.38</u>                      | <u>23.78</u>                     | 0.25                             | 15.02                                            |
| Selling, Publicity and Medical Literature Expenses                                                  | 37.42                            | 2,342.15                         | 28.22                            | 1,696.02                                         |
| Allowance for doubtful debts                                                                        | -                                | -                                | -                                | -                                                |
| Travelling, Conveyance and Vehicle Expenses                                                         | 2.75                             | 172.12                           | 2.74                             | 164.67                                           |
| Compensation Expense                                                                                | 42.02                            | 2,630.07                         | 4.65                             | 279.46                                           |
| Communication Expenses                                                                              | 0.93                             | 58.21                            | 0.82                             | 49.28                                            |
| Professional and legal fees                                                                         | 5.75                             | 359.90                           | 2.92                             | 175.49                                           |
| Printing and Stationery Expenses                                                                    | 0.04                             | 2.50                             | 0.04                             | 2.40                                             |
| Rent                                                                                                | 2.51                             | 157.10                           | 1.75                             | 105.17                                           |
| Rates and Taxes                                                                                     | 0.98                             | 61.34                            | 0.99                             | 59.50                                            |
| Registration Expenses                                                                               | 0.14                             | 8.76                             | 0.24                             | 14.42                                            |
| Insurance                                                                                           | 5.41                             | 338.62                           | 4.83                             | 290.28                                           |
| Loss on Sale / Discard / Write-off of Fixed Assets                                                  | 0.18                             | 11.27                            | -                                | -                                                |
| Auditors Remuneration and Expenses                                                                  | 4.28                             | 267.89                           | 3.30                             | 198.33                                           |
| General Charges                                                                                     | 4.76                             | 297.93                           | 3.18                             | 191.12                                           |
|                                                                                                     | <u>111.30</u>                    | <u>6,966.35</u>                  | 58.18                            | 3,496.60                                         |

## NOTE - 6 : Fixed Assets Schedule

(USD in Lacs)

| Particulars           | Gross Block (At Cost) |                           |                                          |                   | Depreciation,Amortisation & Impairment |                           |                                          |                   | Net Block         |                   |
|-----------------------|-----------------------|---------------------------|------------------------------------------|-------------------|----------------------------------------|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|
|                       | As at 01-Apr-2014     | Additions during the year | Deductions / Adjustments during the year | As at 31-Mar-2015 | As at 01-Apr-2014                      | Additions during the year | Deductions / Adjustments during the year | As at 31-Mar-2015 | As at 31-Mar-2015 | As at 31-Mar-2014 |
| <b>I.TANGIBLES</b>    |                       |                           |                                          |                   |                                        |                           |                                          |                   |                   |                   |
| Furniture & Fixtures  | 3.29                  | 0.22                      | 0.51                                     | 3.01              | 0.91                                   | 0.47                      | 0.36                                     | 1.03              | 1.98              | 2.38              |
| Office Equipments     | 2.43                  | 0.58                      | 0.34                                     | 2.66              | 1.35                                   | 0.37                      | 0.30                                     | 1.42              | 1.24              | 1.08              |
| Electric Equipments   | 0.02                  | -                         | 0.02                                     | -                 | 0.01                                   | 0.00                      | 0.01                                     | -                 | -                 | 0.01              |
| <b>(A)</b>            | 5.74                  | 0.80                      | 0.87                                     | 5.66              | 2.27                                   | 0.84                      | 0.67                                     | 2.45              | 3.22              | 3.47              |
| Previous Year         | 5.57                  | 0.17                      | -                                        | 5.74              | 1.29                                   | 0.98                      | -                                        | 2.27              | 3.47              |                   |
| <b>II.INTANGIBLES</b> |                       |                           |                                          |                   |                                        |                           |                                          |                   |                   |                   |
| Computer Software     | 2.64                  | -                         | -                                        | 2.64              | 1.30                                   | 0.75                      | -                                        | 2.05              | 0.59              | 1.34              |
| <b>(B)</b>            | 2.64                  | -                         | -                                        | 2.64              | 1.30                                   | 0.75                      | -                                        | 2.05              | 0.59              | 1.34              |
| Previous Year         | 1.74                  | 0.90                      | -                                        | 2.64              | 0.77                                   | 0.53                      | -                                        | 1.30              | 1.34              |                   |
| <b>Total (A+B)</b>    | 8.38                  | 0.80                      | 0.87                                     | 8.31              | 3.57                                   | 1.59                      | 0.67                                     | 4.50              | 3.81              | 4.81              |
| Previous Year         | 7.31                  | 1.07                      | -                                        | 8.38              | 2.06                                   | 1.51                      | -                                        | 3.57              | 4.81              |                   |

(Rs. in Lacs)

| Particulars           | Gross Block (At Cost) |                           |                                          |                   | Depreciation,Amortisation & Impairment |                           |                                          |                   | Net Block         |                   |
|-----------------------|-----------------------|---------------------------|------------------------------------------|-------------------|----------------------------------------|---------------------------|------------------------------------------|-------------------|-------------------|-------------------|
|                       | As at 01-Apr-2014     | Additions during the year | Deductions / Adjustments during the year | As at 31-Mar-2015 | As at 01-Apr-2014                      | Additions during the year | Deductions / Adjustments during the year | As at 31-Mar-2015 | As at 31-Mar-2015 | As at 31-Mar-2014 |
| <b>I.TANGIBLES</b>    |                       |                           |                                          |                   |                                        |                           |                                          |                   |                   |                   |
| Furniture & Fixtures  | 206.09                | 13.65                     | 31.64                                    | 188.10            | 56.87                                  | 29.72                     | 22.26                                    | 64.33             | 123.77            | 149.22            |
| Office Equipments     | 151.82                | 36.14                     | 21.48                                    | 166.48            | 84.30                                  | 22.97                     | 18.56                                    | 88.71             | 77.78             | 67.52             |
| Electric Equipments   | 1.25                  | -                         | 1.25                                     | -                 | 0.75                                   | 0.08                      | 0.83                                     | -                 | 0.01              | 0.50              |
| <b>(A)</b>            | 359.16                | 49.78                     | 54.37                                    | 354.58            | 141.92                                 | 52.77                     | 41.65                                    | 153.04            | 201.54            | 217.24            |
| Previous Year         | 334.76                | 10.02                     | -                                        | 344.78            | 77.35                                  | 58.90                     | -                                        | 136.25            | 208.55            |                   |
| <b>II.INTANGIBLES</b> |                       |                           |                                          |                   |                                        |                           |                                          |                   |                   |                   |
| Computer Software     | 165.37                | -                         | -                                        | 165.37            | 81.53                                  | 47.03                     | -                                        | 128.55            | 36.93             | 83.84             |
| <b>(B)</b>            | 165.37                | -                         | -                                        | 165.37            | 81.53                                  | 47.03                     | -                                        | 128.55            | 36.93             | 83.84             |
| Previous Year         | 104.57                | 54.21                     | -                                        | 158.80            | 46.28                                  | 32.01                     | -                                        | 78.28             | 80.53             |                   |
| <b>Total (A+B)</b>    | 524.53                | 49.78                     | 54.37                                    | 519.95            | 223.45                                 | 99.80                     | 41.65                                    | 281.59            | 238.47            | 301.08            |
| Previous Year         | 439.33                | 64.23                     | -                                        | 503.58            | 123.63                                 | 90.91                     | -                                        | 214.53            | 289.08            |                   |