

F. M. Hämmerle Verwaltungs GmbH, Austria

INCOME STATEMENT for the year ended 31st March, 2010

Particulars	INR in lac	As at 31.03.2010 (Amount in •)	INR in lac	As at 31.03.2009 (Amount in •)
PROFIT AND LOSS ACCOUNT				
1. NET SALES				
a) Net sales Austria	4.02	6.000,00	—	—
b) Net sales exports	80.04	119.461,46	—	—
c) Secondary proceeds	0.44	658,90	—	—
d) Reductions of turnover	(0.20)	(302,96)	—	—
TOTAL (A)	84.30	125.817,40	—	—
2. OTHER OPERATING INCOME				
a) Other (B)	28.96	43.228,04	—	—
3. COST OF MATERIALS AND SERVICES				
a) Cost of Purchased services (C)	(13.44)	(20.060,57)	—	—
4. PERSONNEL EXPENSES				
a) Salaries	(71.76)	(107.114,51)	—	—
b) Expenses of severance payments	(0.83)	(1.239,01)	—	—
c) Expenses for statutory social security and payroll related contributions	(17.03)	(25.415,20)	—	—
d) Other social benefits	(0.09)	(134,27)	—	—
(D)	(89.73)	(133.902,99)	—	—
5. AMORTIZATION AND DEPRECIATION				
a) Of intangible assets and regular (E)	11.35	16.945,01	8.62	13.333,00
	11.35	16.945,01	8.62	(13.333,00)
6. OTHER OPERATING EXPENSES				
a) Taxes if not included in taxes on income and profit	—	—	(0.23)	(350,00)
b) Other	(110.29)	(164.611,61)	(5.51)	(8.536,08)
TOTAL (F)	(110.29)	(164.611,61)	(5.74)	(8.886,08)
7. OPERATING RESULT (A+B) - (C) to (F) (G)	(111.55)	(166.474,74)	(14.36)	(22.219,08)
8. Other interest income and similar income	0.01	9,40	0.21	322,57
9. Interest and similar expenses	(9.95)	(14.860,08)	(4.62)	(7.140,00)
10. FINANCIAL RESULT (H)	(9.94)	(14.850,68)	(4.41)	(6.817,43)
11. ORDINARY BUSINESS RESULT (G-H) (I)	(121.49)	(181.325,42)	(18.77)	(29.036,51)
12. Taxes on income and profit (J)	(0.95)	(1.427,00)	(0.35)	(546,00)
13. NET LOSS FOR THE YEAR (I-J)	(122.44)	(182.752,42)	(19.12)	(29.582,51)
14. LOSS FOR THE YEAR	(122.44)	(182.752,42)	(19.12)	(29.582,51)
15. Loss carry forward from the pervious year	(19.82)	(29.582,51)	—	—
16. ACCUMULATED LOSS	(142.26)	(212.334,93)	(19.12)	(29.582,51)