

INDEPENDENT AUDITOR'S REPORT

To the members of ATTRACTIVE AVENUE SDN BHD

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **ATTRACTIVE AVENUE SDN BHD** ("the Company"), which comprises the Balance Sheet as at March 31, 2016 and the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

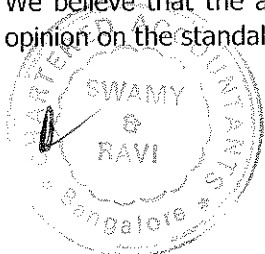
Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the balance sheet, of the state of affairs of the Company as at 31 March 2016;
- (b) in the case of the statement of profit and loss account, of the profit of the Company for the year ended on that date; and
- (c) in the case of cash flow statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. The report does not include a statement on the matters specified on paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2015, issued by the Central Government in terms of section subsection (11) of Section 143 of the Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the Company.
2. As required by section 143(3) of the Act, we report to the extent applicable that:
 - (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) in our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - (c) the balance sheet, the profit and loss account and the cash flow statement dealt with by this report are in agreement with the books of account;
 - (d) in our opinion, the balance sheet, the profit and loss account and the cash flow statement dealt with by this report comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) the provisions sub-section (2) of section 164 of the Companies Act, 2013 ('the Act') are not applicable to the Company;

Forming an Opinion and Reporting on Financial Statements

For Swamy & Ravi

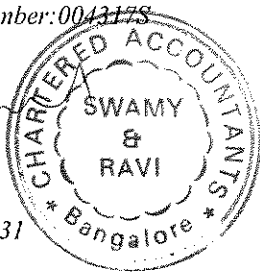
Chartered Accountants

Firm Registration Number: 004317S

K. Ramesh

Partner

Membership No.: 21431



Place: Bangalore

Date:

ATTRACTIVE AVENUE SDN BHD

**STANDALONE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED MARCH 31, 2016**



ATTRACTIVE AVENUE SDN BHD
BALANCE SHEET AS AT MARCH 31, 2016
(Amount in INR, except share and per share data, unless otherwise stated)

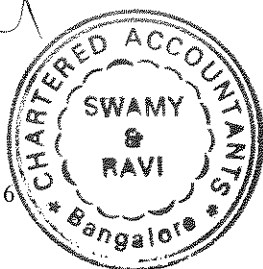
	Notes	As on March 31st	
		2016	2015
EQUITY AND LIABILITIES			
Share Holder's Fund			
Share Capital	3	12,830,196	12,830,196
Reserves & Surplus	4	481,568,688	487,792,543
		494,398,884	500,622,739
Current Liabilities			
Trade payables	5	74,468,670	65,227,254
Other current liabilities	6	133,166,496	52,454,014
Short term Provisions	7	12,593,738	3,768,502
		220,228,904	121,449,770
TOTAL EQUITY AND LIABILITIES		714,627,788	622,072,509
ASSETS			
Non-Current Assets			
Fixed Assets			
Tangible Assets	8	326,818,653	309,945,996
Long-term loans & advances	9	16,042,823	10,836,248
		342,861,476	320,782,244
Current Assets			
Inventories	10	184,864,497	130,465,685
Trade Receivables	11	106,199,555	105,627,573
Cash and bank balances	12	4,288,200	33,148,377
Other current assets	13	76,414,060	32,048,630
		371,766,312	301,290,265
TOTAL ASSETS		714,627,788	622,072,509

The Notes referred to above form an integral part of the Balance Sheet

As per our report attached
Swamy & Ravi
Chartered Accountants
Firm Reg. No. 004317S

For and on behalf of the
Board of Directors

K Ramesh
Partner
Membership No.21431
Bangalore/ 2016



Kuma Chander
Director
kc

Jeeva
Director
ej

ATTRACTIVE AVENUE SDN BHD
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2016
(Amount in INR, except share and per share data, unless otherwise stated)

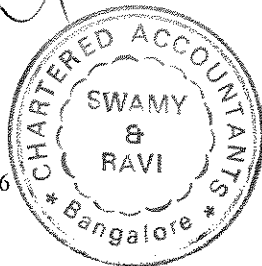
	Notes	For the year ended March 31st	
		2016	2015
REVENUE			
Revenue from Operations (Gross)	14	705,520,589	718,286,058
Less: Excise Duty			
Revenue from Operations (Net)		705,520,589	718,286,058
Other Income	15	12,621,856	6,577,857
Total Revenue		718,142,445	724,863,915
EXPENSES			
Cost of Materials Consumed	16	512,299,805	495,763,257
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	17	(24,144,647)	11,550,128
Employee benefit expense	18	82,359,070	89,533,757
Depreciation and Amortization expense	9	14,073,422	11,870,365
Other expense	19	34,396,323	31,794,043
Total Expenses		618,983,973	640,511,550
Profit/ (Loss) before Tax		99,158,472	84,352,365
Tax Expense (including deferred tax)	20	(27,152,417)	(17,827,577)
Net Profit/ (Loss)		72,006,055	66,524,788
Earnings per equity Share			
(Equity shares of par value MYR 1/- each)		871,972	871,972
Basic & Diluted		82.58	76.29

The Notes referred to above form an integral part of the Statement of Profit and Loss

As per our report attached
Swamy & Ravi
Chartered Accountants
Firm Reg. No. 004317S

For and on behalf of the
Board of Directors

K Ramesh
Partner
Membership No.21431
Bangalore/ 2016



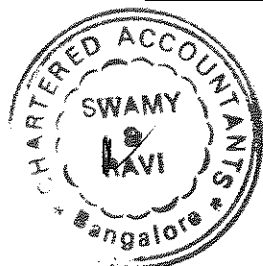
Humayun Chander
Director
KC

[Signature]
Director
RJ

ATTRACTIVE AVENUE SDN BHD
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2016
(Amount in INR, except share and per share data, unless otherwise stated)

Particulars	Year ended March 31	
	2016	2015
A. Cashflows from operating activities:		
Profit/ (Loss) before tax	99,158,472	84,352,365
Adjustments:		
Depreciation and amortization	14,073,422	11,870,365
Exchange Differences Net	3,943,482	(23,123,517)
Working capital changes:		
Increase/ (decrease) in trade payables	9,241,416	4,829,187
Increase/ (decrease) in short-term provisions	8,825,236	(1,321,840)
Increase/ (decrease) in other current liabilities	80,712,482	(72,428,421)
Increase/ (decrease) in trade receivables	(571,982)	147,810,013
Increase/ (decrease) in inventories	(54,398,812)	29,798,788
Increase/ (decrease) in long-term loans & advances	(5,206,575)	(5,110,457)
Increase/ (decrease) in other current assets	(44,365,430)	(32,048,630)
Net cash generated from/ (used in) operations	111,411,711	144,627,854
Direct taxes (paid)/ refund, net	(27,152,417)	(17,827,577)
Net cash generated from/ (used in) operating activities	84,259,294	126,800,277
B. Cashflows from investing activities:		
Acquisition of fixed assets (including capital advances, intangible assets and CWIP)	(28,214,959)	(24,047,385)
Net cash generated from/ (used in) investing activities	(28,214,959)	(24,047,385)
C. Cashflows from financing activities:		
Dividends paid (including distribution tax)	(84,904,512)	(84,338,500)
Net cash used in financing activities	(84,904,512)	(84,338,500)
Net (decrease)/ increase in cash and cash equivalents during the period	(28,860,177)	18,414,392
Cash and cash equivalents at the beginning of the period	33,148,377	14,733,985
Cash and cash equivalents at the end of the period	4,288,200	33,148,377


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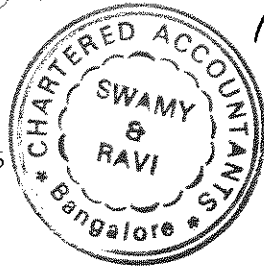



Particulars	Year ended March 31	
	2016	2015
Cash on hand	84,905	84,339
Balances with banks in current account	4,203,295	33,064,038
Total Cash and cash equivalents	4,288,200	33,148,377

As per our report attached
Swamy & Ravi
Chartered Accountants
Firm Reg. No. 004317S

For and on behalf of the
Board of Directors


K Ramesh
Partner
Membership No.21431
Bangalore/ 2016




Kumar Chander
Director
KC


Director
EY

ATTRACTIVE AVENUE SDN BHD
NOTES TO THE FINANCIAL STATEMENTS
(Amount in Indian Rupees, except share and per share data, unless otherwise stated)

SIGNIFICANT ACCOUNTING POLICIES

1. Company overview

Attractive Avenue Sdn Bhd (“the Company”) is a subsidiary of Wipro Unza Nusantara Sdn Bhd (“the holding company”). The Company is a leading company with a wide portfolio of brands, including leading skin care brands, Bio-essence and Ginvera, and health care brand Ebene.

2. Basis of preparation of financial

The accompanying financial statements are prepared and presented under historical cost convention on accrual basis of accounting, and comply with Accounting Standards (AS) issued by Institute of Chartered Accountants of India (ICAI) and relevant provisions of the Companies Act, 2013 to the extent applicable.

Use of estimates

The preparation of financial statements in conformity with Indian generally accepted accounting principles (IGAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision in accounting estimates is recognized prospectively in current and future periods.

Revenue recognition

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discount and volume rebates. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associate costs and possible return of goods can be estimated reliably and there is no continuing management involvement with the goods. The point of transfer of risks and rewards vary depending on the terms of the contract of sale with individual customers. For sale of products, transfer of risk and rewards usually occurs when the product is delivered at the customer’s warehouse. However, for some international shipments, transfer, as per the terms of sale, occurs upon handing over of the goods to the carrier.

Profit on sale of investment is recorded upon transfer of title by the company and is determined as the difference between the sales price and the then carrying value of the investment.

Other income is recognized on accrual basis.

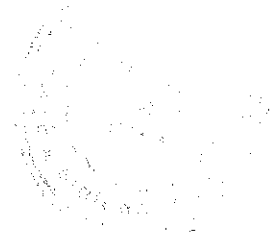
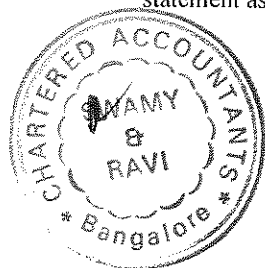
Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any.

Cost includes all expenditures directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

Any subsequent expenditure related to fixed asset that increases the future benefits from the existing asset beyond its previously assessed standard of performance is included in the gross book value, e.g., an increase in capacity.

The costs of the day-to-day servicing of property, plant and equipment are recognized in the income statement as incurred.



Depreciation is recognized in the income statement on a straight-line basis over the estimated useful lives (or lease term, if shorter) of each item of property, plant and equipment as follows:

Freehold Buildings	- 50 years
Leasehold land and buildings	10-50 years
Plant and machinery	3-10 years
Motor vehicles	5-10 years
Furniture and fittings	3-10 years
Office equipment and computer equipment	3-10 years
Stores equipment	5-6 2/3 years
Leasehold improvements	2-8 years

Depreciation methods, useful lives and residual values are reviewed and adjusted as appropriate at each reporting date.

Impairment of assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs to is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the profit and loss account. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

Foreign Currency Transactions

Foreign currency transactions are recorded at the average rate for the month. Period-end balances of monetary foreign currency assets and liabilities are restated at the closing rate. The exchange difference arising from restatement or settlement is recognized in the profit and loss account.

Investments

Long term Investments are stated at cost less provision for diminution in the value of such investments. Diminution in value is provided for where the management is of the opinion that the diminution is of permanent nature.

Inventories

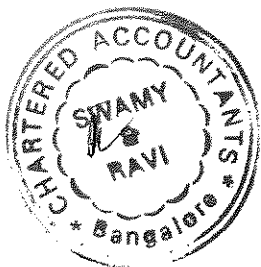
Inventories are stated at the lower of cost and net realizable value. Cost is calculated using the weighted average cost formula and comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. In the case of manufactured inventories and work-in-progress, cost includes an appropriate share of production overheads based on normal operating capacity. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

Employee benefits

Obligations for contributions to defined contribution pension plans are recognised as an expense in the income statement as incurred.

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

A provision is recognised for the amount expected to be paid under short-term cash bonus if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.



Goodwill

Goodwill acquired on acquisition of business is not being amortised. It is tested for impairment whenever there are indications of it being impaired.

Goodwill acquired on amalgamation in nature of purchase is amortised over the estimated useful life.

Income Tax

The current charge for income taxes is calculated in accordance with the relevant tax regulations. Deferred tax assets and liabilities are recognised for the future tax consequences attributable to timing differences that result between the profit offered for income taxes and the profit as per the financial statements.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognised in the period that includes the enactment/ substantial enactment date.

Deferred tax assets on timing differences are recognised only if there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. However, deferred tax assets on the timing differences when unabsorbed depreciation and losses carried forward exist, are recognised only to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets are reassessed for the appropriateness of their respective carrying amounts at each balance sheet date.

Earnings per share

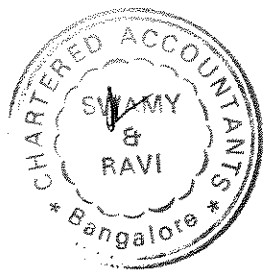
The number of shares used in computing basic and diluted earning per share is the weighted average number of shares outstanding during the year. The Company does not have any potentially dilutive shares.

Cash flow statement

Cash flows are reported using indirect method, whereby net profits before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated.

Provisions and contingent liabilities

The Company creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



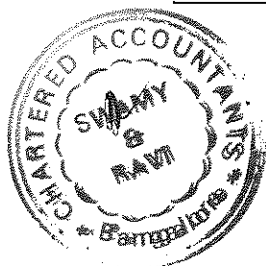
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3 Share Capital

Particulars	In Rupees	
	As of March 31st, 2016	As of March 31st, 2015
Authorised Capital		
1,000,000 (2015: 1,000,000) equity shares of face value of MYR 1/- each	14,714,000	14,714,000
	14,714,000	14,714,000
Issued, subscribed and paid-up capital		
871,972 (2015: 871,972) equity shares of face value of MYR 1/- each	12,830,196	12,830,196
	12,830,196	12,830,196

4 Reserves & Surplus

Particulars	In Rupees	
	As of March 31st, 2016	As of March 31st, 2015
General reserve		
Balance brought forward from previous year	514,969,216	532,782,928
Transferred from Profit and Loss account	72,006,055	66,524,788
Deductions during the year	(84,904,512)	(84,338,500)
	502,070,759	514,969,216
Translation reserve		
Balance brought forward from previous year	(27,176,674)	22,019,874
Additions during the year	6,674,602	(49,196,548)
	(20,502,072)	(27,176,674)
Statement of profit and loss		
Add: Profit/ (Loss) for the year	72,006,055	66,524,788
Amount transferred to General Reserve	(72,006,055)	(66,524,788)
	-	-
Summary of reserves and surplus		
Balance brought forward from previous year	487,792,543	554,802,803
Movement during the year	(6,223,855)	(67,010,260)
	481,568,688	487,792,543



5 Trade payables

Particulars	As of March 31st, 2016	As of March 31st, 2015
Sundry creditors – Due to micro and small enterprises	74,468,670	65,227,254
	74,468,670	65,227,254

6 Other current liabilities

Particulars	As of March 31st, 2016	As of March 31st, 2015
Amount due to related companies	4,016,958	13,299,402
Amount due to immediate holding company	8,345,004	5,074,990
Other payables	5,539,608	7,824,408
Other	115,264,926	26,255,214
	133,166,496	52,454,014

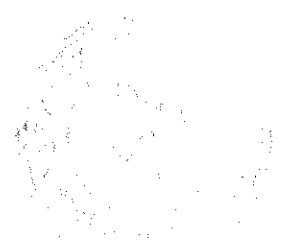
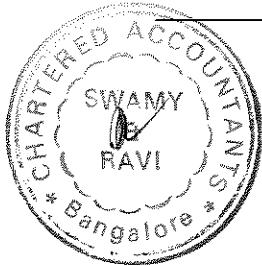
7 Short term provisions

Particulars	As of March 31st, 2016	As of March 31st, 2015
Income tax payable	3,201,584	(5,561,040)
Other Provisions	9,392,154	9,329,542
	12,593,738	3,768,502

8 Tangible Assets- refer page no. 14**9 Long term loans and advances**

(Unsecured, considered good unless otherwise stated)

Particulars	As of March 31st, 2016	As of March 31st, 2015
Other deposits	4,900,150	10,836,248
Advance to suppliers	11,142,673	-
	16,042,823	10,836,248



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10 Inventories

(valued at lower of cost and net realizable value)

Particulars	As of March 31st, 2016	As of March 31st, 2015
Raw materials	28,991,051	17,270,509
Stock in progress	62,173,041	45,207,206
Finished goods	93,700,405	67,987,970
	184,864,497	130,465,685

11 Trade Receivables (Unsecured)

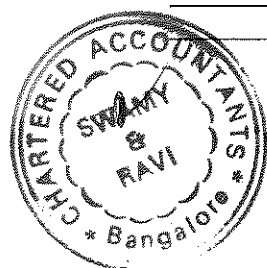
Particulars	As of March 31st, 2016	As of March 31st, 2015
Debts outstanding for a period exceeding six months		
Considered good - due from related companies	105,967,562	105,622,317
	105,967,562	105,622,317
Other debts		
Considered good	231,993	5,256
	231,993	5,256
Less: Provision for doubtful debts	-	-
	106,199,555	105,627,573

12 Cash and bank balances

Particulars	As of March 31st, 2016	As of March 31st, 2015
Balances with Banks		
- In current accounts	4,203,295	33,064,038
Cash in hand	84,905	84,339
	4,288,200	33,148,377

13 Other current assets

Particulars	As of March 31st, 2016	As of March 31st, 2015
Fixed deposits	76,414,060	32,048,630
	76,414,060	32,048,630



14 Revenue from operations (gross)

Particulars	As of March 31st, 2016	As of March 31st, 2015
Sales of products	705,520,589	718,286,058
	705,520,589	718,286,058

15 Other income

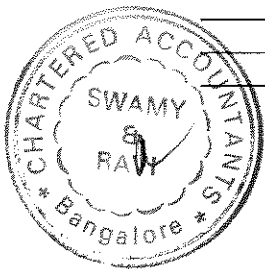
Particulars	As of March 31st, 2016	As of March 31st, 2015
Bank interest	2,833,123	1,107,509
Rental income from related companies	2,435,037	2,742,322
Rental income from others	848,107	-
Others, Forex	3,079,358	1,955,858
Facilities income from related companies	1,655,825	-
Labour income from related companies	1,188,298	-
Others, Misc income	582,108	772,168
	12,621,856	6,577,857

16 Cost of materials consumed

Particulars	As of March 31st, 2016	As of March 31st, 2015
Cost of materials consumed	512,299,805	495,763,257
	512,299,805	495,763,257

17 Changes in inventories of finished goods, work in progress and Stock-in- trade

Particulars	As of March 31st, 2016	As of March 31st, 2015
Opening stock		
Traded goods	18,395,980	27,210,757
Finished products	47,036,079	58,028,486
	65,432,059	85,239,243
Less: Closing stock		
Traded goods	34,571,009	20,717,421
Finished products	55,005,697	52,971,694
	89,576,706	73,689,115
	(24,144,647)	11,550,128

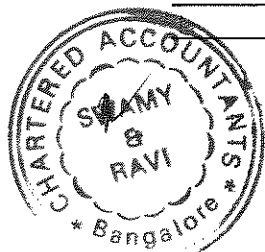


18 Employee benefits expense

Particulars	As of March 31st, 2016	As of March 31st, 2015
Bonus	7,448,057	8,535,476
Employee insurance	187,384	180,328
Employer CPF and SDF	7,970,465	7,754,773
Foreign worker levy	6,209	-
Medical expenses	513,927	641,506
Staff recruitment and training	143,137	54,199
Staff training and other expenses	627,853	11,127
Staff welfare	451,217	330,011
Wages and salaries	61,117,717	69,136,459
Other Benefits	3,893,104	2,889,878
	82,359,070	89,533,757

19 Other expenses

Particulars	As of March 31st, 2016	As of March 31st, 2015
Annual licensing fee expenses	284,557	678,388
Auditors' remuneration	616,941	694,721
Bank charges	131,223	181,746
Entertainment	138,762	98,636
Fines and penalties	-	36,564
Foreign exchange loss / (gain)	3,422,328	-
General insurance	1,813,452	1,773,473
Legal and professional fees	249,875	625,360
Loss / (gain) on disposal of property, plant and equipment	-	(55,974)
Management fee expenses (HQ cost allocation)	7,955,154	6,573,319
Market research expenses	699,929	-
Motor vehicles expenses	453,935	155,084
Postage and courier	282,790	385,419
Printing and stationery	142,367	52,585
Rental expenses	214,121	293,794
Repair and maintenance	7,973,525	7,997,085
Research and consultant fee	481,878	82,270
Research and development costs	-	158,095
Subscription fees	62,012	47,351
Telcommunication expenses	434,291	545,750
Trade discounts	-	(111,251)
Traveling and transport	916,706	1,109,154
Utilities	4,883,101	6,218,013
Audit & Services Fee	-	313,051
Building and Land Tax	943,398	-
Other Office expenses	2,295,978	3,941,410
	34,396,323	31,794,043

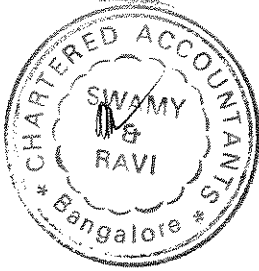


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20 Income Tax

i) Provision for tax has been allocated as follows:

Particulars	As of March 31st, 2016	As of March 31st, 2015
a) Current year provision	24,164,342	23,127,895
b) Prior year tax refund / additional	2,988,075	(5,300,318)
c) Deferred Tax		
Total income taxes	27,152,417	17,827,577

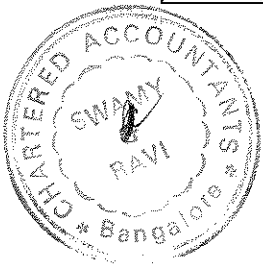


8 Tangible assets

Particular	GROSS BLOCK				
	As of April 1, 2015	Additions	Disposals	Translation Adjustment	As of March 31st 2016
Tangible fixed assets					
Freehold Land	90,129,159	168,018	-	612,609	90,909,786
Freehold Buildings	256,861,820	6,639,616	-	2,029,507	265,530,943
Plant & machinery	82,391,564	18,330,783	-	1,396,810	102,119,157
Furniture & fittings	3,699,535	1,321,251	-	85,653	5,106,439
Vehicles	3,807,338	-	-	25,552	3,832,890
Office Equipments & Computers	7,634,520	1,755,291	-	132,042	9,521,853
	444,523,936	28,214,959	-	4,282,173	477,021,068
Previous year – 2015	457,868,765	24,047,385	-	(37,392,214)	444,523,936

Particular	ACCUMULATED DEPRECIATION				
	As of April 1, 2015	Depreciation for the year	Disposals/ adjustment	Translation Adjustment	As of March 31st 2016
Tangible fixed assets					
Freehold Land	-	-	-	-	-
Freehold Buildings	61,358,701	5,050,873	-	644,308	67,053,882
Plant & machinery	62,067,246	6,859,227	-	732,312	69,658,785
Furniture & fittings	3,505,772	129,258	-	29,479	3,664,509
Vehicles	3,665,398	73,374	-	27,977	3,766,749
Office Equipments & Computers	3,980,823	1,960,690	-	116,977	6,058,490
	134,577,940	14,073,422	-	1,551,053	150,202,415
Previous year – 2015	134,026,756	11,870,365	-	(11,319,181)	134,577,940

Particular	NET BLOCK	
	As of 31st March 2016	As of 31st March 2015
Tangible fixed assets		
Freehold Land	90,909,786	90,129,159
Freehold Buildings	198,477,061	195,503,119
Plant & machinery	32,460,372	20,324,318
Furniture & fittings	1,441,930	193,763
Vehicles	66,141	141,940
Office Equipments & Computers	3,463,363	3,653,697
	326,818,653	309,945,996
Previous year – 2015	309,945,996	323,842,008



21. Notes to Accounts

a The Company is a 100% Subsidiary of Wipro Unza Nusantara Sdn Bhd. The accounts have been prepared and audited for the purpose of attachment to the accounts of the Holding Company to comply with the provisions of the Indian Companies Act.

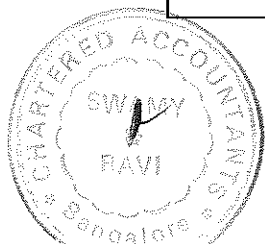
b Related Party Transaction:

The following are the entities with which the Company has related party transactions:

Name of the party	Relationship with The Company
Wipro Unza Holdings Limited	Penultimate Holding Company
Wipro Enterprise Limited	Ultimate Holding Company
Unza Nusantara Sdn Bhd	Holding Company
L D Waxson (Singapore) Pte Ltd	Related Company
L D Waxson (Quanzhou) Co. Ltd	Related Company
Ginvera Marketing Enterprises Sdn. Bhd	Related Company
Wipro Unza Thailand Limited	Related Company
Wipro Unza Vietnam Co., Limited	Related Company
L D Waxson (Taiwan) Co. Ltd	Related Company
Wipro Yardley FZE	Related Company
Yardley of London	Related Company
PT Unza Vitalis	Related Company
Wipro Manufacturing Services Sdn Bhd	Related Company
L D Waxson (HongKong) Ltd	Related Company
Sanghai Wocheng Trading Development Co. Ltd	Related Company

The Company had the following transactions with related parties during the year ended March 31 2016 and March 31 2015.

Name of the party	Mar' 31, 2016	Mar' 31, 2015
Cost of sales		
PT Unza Vitalis	8,508,027	10,991,810
L D Waxson (Singapore) Pte Ltd	3,218,153	2,387,272
L D Waxson (Quanzhou) Co. Ltd	114,057,336	87,058,270
Wipro Manufacturing Services Sdn Bhd	1,142,894	-
Shubido Pacific Sdn Bhd	66,477	-
L D Waxson (Taiwan) Co. Ltd	75,780	-
L D Waxson (H K) Ltd	178,567	-
Facilities income		
Ginvera Marketing Enterprises Sdn. Bhd	1,655,825	-
Labour income		
Ginvera Marketing Enterprises Sdn. Bhd	1,188,298	-

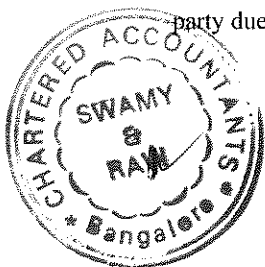


Name of the party	Mar' 31, 2016	Mar' 31, 2015
<u>Sales to related companies</u>		
Wipro Unza Thailand Limited	3,830,059	2,867,216
Wipro Unza Vietnam Co., Limited	4,332,641	507,298
Ginvera Marketing Enterprises Sdn. Bhd	394,937,723	397,650,767
L D Waxson (Singapore) Pte Ltd	202,269,724	243,183,788
L D Waxson (Taiwan) Co. Ltd	69,412,061	56,379,827
L D Waxson (Quanzhou) Co. Ltd	338,153	77,149
L D Waxson (HongKong) Ltd	23,794,126	15,805,266
Wipro Yardley FZE	-	23,047
Yardley of London	-	3,719
PT Unza Vitalis	6,527,790	-
Wipro Manufacturing Services Sdn Bhd	40,724	-
Wipro Enterprise Limited	24,524	-
Sanghai Wocheng Trading Development Co. I	13,063	-
<u>Rental income</u>		
Ginvera Marketing Enterprises Sdn. Bhd	2,435,037	2,742,322
<u>Management fee expenses</u>		
Wipro Unza Holdings Limited	7,955,154	6,573,319
<u>Dividend paid</u>		
Wipro Unza Nusantara Sdn Bhd	84,904,512	84,338,500

The following is the listing of receivables and payables to related parties as at March 31 2016 and March 31, 2015:

Name of the party	Mar' 31, 2016	Mar' 31, 2015
Payables:		
Wipro Unza Holdings Limited	8,345,004	5,074,990
PT Unza Vitalis	111,547	11,430,126
L D Waxson (Quanzhou) Co. Ltd	3,763,634	1,869,276
Wipro Manufacturing Services Sdn Bhd	26,081	-
Receivables:		
Wipro Unza Thailand Limited	87,213	4,574,911
Wipro Unza Vietnam Co., Limited	1,169,123	31,891
Ginvera Marketing Enterprises Sdn. Bhd	61,171,850	25,744,697
L D Waxson (Singapore) Pte Ltd	23,286,793	48,818,802
L D Waxson (Taiwan) Co. Ltd	12,419,905	21,985,054
L D Waxson (HongKong) Ltd	7,716,982	4,466,962

Note: The related party transactions/balances may not be strictly comparable with the counterpart related party due to differences in reporting currencies.



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c Earnings per share:

Computation of EPS	Mar' 31, 2016	Mar' 31, 2015
Profit/ (Loss) for the year as per profit and loss account	72,006,056	66,524,788
Weighted average number of equity shares used for computing basic and diluted EPS	871,972	871,972
Earnings per share basic and diluted (face value: MYR 1 each)	82.58	76.29

d The Company is a foreign company and is not governed by the provisions of Micro, Small and Medium Enterprises Development Act, 2006 (the Act). Hence, the disclosures under the Act are not applicable to the Company

e Segment reporting:

The Company neither has more than one business segment nor more than one geographic segment; hence segment reporting is not required to be disclosed

f Transfer pricing

The Company's management is of the opinion that its international transactions with related parties are at arm's length and that the Company's management believes that the transfer pricing legislation will not have any impact on the financial statements for the year ended 31 March 2016, particularly on the amount of tax expense and that of the provision for taxation

g The figures of the previous period have been regrouped / reclassified, where necessary, to conform to the current year classification

