

## KERALA AYURVEDA LTD

STATEMENT PURSUANT TO SECTION 212(1) (e) OF THE COMPANIES ACT, 1956  
RELATING TO SUBSIDIARY COMPANIES

Name of the subsidiary company	Ayurvedagram Heritage Wellness Centre Pvt Ltd	Ayu Inc.	Ayu Natural Medicine Clinic, PS.	Ayurvedic Academy Inc.	Nutraveda Pte Ltd	CMS Katra Holdings LLC	CMS Katra Nursing LLC **
No.of Shares held in Subsidiary Company as on the above date	16,65,000 Equity Shares of Rs10 each fully paid up	100* Share of no par Value	100* Share of no par Value	100* Share of no par Value	1 Share of Sing \$ 1	817 shares of par value USD 1	100 shares of USD 100
Extent of Holding	74%	100%	100%	100%	100%	81.67%	100%
The "financial year" of the subsidiary company ended on	31st March, 2012	31st March, 2012	31st March, 2012	31st March, 2012	31st March, 2012	31st March, 2012	31st March, 2012
Net aggregate amount of the subsidiary company's profits/losses dealt with in the holding company's accounts							
For the subsidiary's aforesaid financial year	NIL	NIL	Nil	NIL	NIL	NIL	NIL
For the previous financial years since it became subsidiary	NIL	NIL	Nil	NIL	NIL	NIL	NIL
Net aggregate amount of the subsidiary company 's profits/(losses) not dealt with in the holding company's accounts							
For the subsidiary's aforesaid financial year	Rs.23.94 Lacs	(Rs.26.80 Lacs)	(Rs.0.36 Lacs)	(Rs.169.66 Lacs)	NIL	(Rs.66.47 Lacs)	(Rs.17.61 Lacs)
For the previous financial years since it became subsidiary	Rs80.20 Lacs	(Rs.344.23 Lacs)	(Rs.629.59 Lacs)	(Rs.550.68 Lacs)	NIL	(Rs.98.87 Lacs)	(Rs.630.10 Lacs)
Material Changes, if any, in the holding company's interest in the subsidiary between the end of the financial year of the subsidiary and that of the holding company	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Material changes, if any, between the end of the financial year of the subsidiary and that of the holding company	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Note: -The foreign exchange rate used for converting amounts in USD to INR is Rs 51.16 as on 31st March 2012 and Singapore Dollar to INR is Rs 40.44 as on 31st March 2012.

\* These shares were allotted by the company without any par value.

\*\* CMS Katra Nursing LLC is a 51% subsidiary of CMS Katra Holdings LLC and balance 49% is held by Ayu Inc(a wholly Owned Subsidiary) hence a step down subsidiary of the company.

For and on behalf of the Board  
For **KERALA AYURVEDA LIMITED,**

ALUVA  
14.08.2012

SD/-  
**K RAGHUNADHAN**  
Company Secretary

SD/-  
**Dr. K ANILKUMAR**  
Executive Director

SD/-  
**A T JACOB**  
Director

## KERALA AYURVEDA LTD

### STATEMENT PURSUANT TO SECTION 212 (8) OF THE COMPANIES ACT, 1956

Name of the subsidiary company	Ayurvedagram Heritage Wellness Centre Pvt. Ltd.	Ayu Inc.	Ayu Natural Medicine Clinic P.S.	Ayurvedic Academy Inc.	Nutraveda Pte Ltd	CMS Katra Holdings LLC	CMS Katra Nursing LLC
Capital	Rs. 225.00 Lacs	NIL *	NIL *	NIL *	Rs.0.00 Lacs	Rs.0.51 Lacs	Rs.5.12 Lacs
Reserves/(Accumulated Losses)	Rs.79.35 Lacs	(Rs.371.03 Lacs)	(Rs.629.46 Lacs)	(Rs.720.34 Lacs)	NIL	(Rs.165.34 Lacs)	(Rs.647.71 Lacs)
Total Assets	Rs.959.24 Lacs	Rs.571.63 Lacs	Rs.0.49 Lacs	Rs.977.58 Lacs	Rs2.00 Lacs	Rs.950.74 Lacs	-
Total Liabilities	Rs.959.24 Lacs	Rs.571.63 Lacs	Rs.0.49 Lacs	Rs.977.58 Lacs	Rs2.00 Lacs	Rs.950.74 Lacs	-
Details of Investment (Excluding Investment in Subsidiaries)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Turnover	Rs.365.35 Lacs	Rs102.31 Lacs	Rs.0.00 Lacs	Rs.324.12Lacs	NIL	NIL	NIL
Profit/(Loss) Before Tax	Rs.35.69Lacs	(Rs.26.80 Lacs)	(Rs.0.36 Lacs)	(Rs.169.66 Lacs)	NIL	(Rs.66.47 Lacs)	(Rs.17.61 Lacs)
Provision for Tax	Rs.11.75 Lacs	NIL	NIL	NIL	NIL	NIL	NIL
Profit/(Loss) After Tax	Rs.23.94 Lacs	(Rs.26.80 Lacs)	(Rs.0.36 Lacs)	(Rs.169.66 Lacs)	NIL	(Rs.66.47 Lacs)	(Rs.17.61 Lacs)
Proposed Dividend	NIL	NIL	NIL	NIL	NIL	NIL	NIL

\*These shares were allotted by the company without any par value

Notes:

1. None of the above companies has proposed any dividend
2. The amounts given in the table above are from the annual accounts made for the respective financial year end for each of the companies.
3. The foreign exchange rate used for conversion of foreign currency as on 31st March 2012: US\$ @ Rs.51.16 and Singapore \$ @ Rs 40.44
4. The annual accounts of the subsidiary companies & the related detailed information will be made available to the investor, who seek such information, at any point of time. The annual accounts of the subsidiary companies will also be kept for inspection by the investors in the Registered Office of your company and that of Subsidiary concerned.