

**DETAILED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED MARCH 31, 2016**

	2016	2016	2015	2015
	S\$	INR	S\$	INR
<b>Revenue</b>				
Services rendered	9,490,311	446,424,229	9,570,787	455,856,585
<b>Other income</b>				
Interest income from banks	1,616	76,017	1,622	77,256
Interest income from subsidiaries and related parties	68,330	3,214,243	86,811	4,134,808
Foreign exchange gain	-	-	85,252	4,060,553
Government grant - wage credit scheme	3,448	162,194	4,984	237,388
Miscellaneous income	46,647	2,194,275	98,595	4,696,080
	120,041	5,646,729	277,264	13,206,084
<b>Software development charges</b>	(741,523)	(34,881,242)	(794,321)	(37,833,509)
<b>Purchases of hardwares and softwares</b>	(1,400,790)	(65,893,162)	(956,283)	(45,547,759)
<b>Salaries and employee benefits</b>				
Salaries and wages	(5,567,895)	(261,913,781)	(6,428,661)	(306,197,123)
CPF contributions (defined)	(197,637)	(9,296,844)	(212,144)	(10,104,419)
Staff welfare	(175,805)	(8,269,867)	(205,372)	(9,781,868)
	(5,941,337)	(279,480,492)	(6,846,177)	(326,083,411)
<b>Training and recruitment</b>	(4,312)	(202,836)	(61,181)	(2,914,051)
<b>Rental on operating leases</b>	(234,714)	(11,040,947)	(293,142)	(13,962,353)
<b>Foreign currency loss</b>	(45,487)	(2,139,708)	-	0
<b>Travelling expenses</b>	(282,143)	(13,272,007)	(215,228)	(10,251,310)
<b>Telecommunication</b>	(130,496)	(6,138,532)	(167,783)	(7,991,504)
<b>Depreciation of plant and equipment</b>	(12,005)	(564,715)	(17,280)	(823,046)
<b>Amortisation of software</b>	-	-	(464)	(22,100)
<b>Other operating expenses</b>				
Audit fees	(31,700)	(1,491,168)	(26,100)	(1,243,143)
Allowance for doubtful debts - trade (outside parties)				
- Charge for the year	(77,955)	(3,667,003)	(258,033)	(12,290,112)
- Reversal	255,700	12,028,128	-	0
Bank and financial expenses	(25,777)	(1,212,550)	(37,766)	(1,798,795)
Brokerage charges	(8,521)	(400,828)	(13,570)	(646,339)
Business promotion	(87,221)	(4,102,876)	(75,867)	(3,613,545)
Conveyance	(81,725)	(3,844,344)	(78,348)	(3,731,715)
Impairment loss on investment in subsidiary	-	0	(1,135,768)	(54,096,630)
Insurance expenses	(25,609)	(1,204,647)	(52,334)	(2,492,668)
Management services	(51,514)	(2,423,219)	(72,090)	(3,433,647)
Miscellaneous expenses	(149,733)	(7,043,440)	(128,176)	(6,105,023)
Postal and courier charges	(13,410)	(630,806)	(12,735)	(606,568)
Printing and stationery	(14,665)	(689,842)	(19,275)	(918,068)
Professional and legal expenses	(156,981)	(7,384,386)	(138,787)	(6,610,425)
Repairs and maintenance	(37,343)	(1,756,615)	(48,605)	(2,315,056)
Subscription and membership fee	(13,253)	(623,421)	(3,284)	(156,417)
Utility charges	(22,798)	(1,072,418)	(35,132)	(1,673,337)
	(542,505)	(25,519,435)	(2,135,870)	(101,731,488)
<b>Profit/(Loss) before income tax</b>	275,040	12,937,882	(1,639,678)	(78,097,863)

<b>Income tax expense</b>				
- Current year	-	-	-	-
- Deferred tax (expense)/credit	(30,000)	(1,411,200)	117,000	5,572,710
- Foreign tax paid	(48,454)	(2,279,276)	(140,570)	(6,695,349)
<b>Profit/(Loss) after income tax</b>	<b>196,586</b>	<b>9,247,405</b>	<b>(1,663,248)</b>	<b>(79,220,502)</b>
Other comprehensive income	-	-	-	-
<b>Total comprehensive income/(loss) for the year</b>	<b>196,586</b>	<b>9,247,405</b>	<b>(1,663,248)</b>	<b>(79,220,502)</b>

**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED MARCH 31, 2016**

	2016	2016	2015	2015
	S\$	INR	S\$	INR
Revenue	9,490,311	446,424,229	9,570,787	455,856,585
Other income	120,041	5,646,729	277,264	13,206,084
Software development charges	(741,523)	(34,881,242)	(794,321)	(37,833,509)
Purchases of hardwares and softwares	(1,400,790)	(65,893,162)	(956,283)	(45,547,759)
Salaries and employee benefits	(5,941,337)	(279,480,492)	(6,846,177)	(326,083,411)
Training and recruitment	(4,312)	(202,836)	(61,181)	(2,914,051)
Rental on operating leases	(234,714)	(11,040,947)	(293,142)	(13,962,353)
Foreign currency loss	(45,487)	(2,139,708)	-	0
Travelling expenses	(282,143)	(13,272,007)	(215,228)	(10,251,310)
Telecommunication	(130,496)	(6,138,532)	(167,783)	(7,991,504)
Depreciation of plant and equipment	(12,005)	(564,715)	(17,280)	(823,046)
Amortisation of software	-	0	(464)	(22,100)
Other operating expenses	(542,505)	(25,519,435)	(2,135,870)	(101,731,488)
Profit/(Loss) before income tax	275,040	12,937,882	(1,639,678)	(78,097,863)
Income tax expense	(78,454)	(3,690,476)	(23,570)	(1,122,639)
Profit/(Loss) after income tax	196,586	9,247,405	(1,663,248)	(79,220,502)
Other comprehensive income	-	-	-	-
<b>Total comprehensive income/(loss) for the year</b>	<b>196,586</b>	<b>9,247,405</b>	<b>(1,663,248)</b>	

	2016	2016	2015	2015
	S\$	INR	S\$	INR
<b>Revenue</b>				
Services rendered	<b>9,490,311</b>	446,424,229	<b>9,570,787</b>	455,856,585

<b>Other income</b>				
Interest income from banks	1,616	76,017	1,622	77,256
Interest income from subsidiaries and related parties	68,330	3,214,243	86,811	4,134,808
Foreign exchange gain	-	0	85,252	4,060,553
Government grant - wage credit scheme	3,448	162,194	4,984	237,388
Miscellaneous income	46,647	2,194,275	98,595	4,696,080
	<b>120,041</b>	<b>5,646,729</b>	<b>277,264</b>	<b>13,206,084</b>
<b>Salaries and employment benefits</b>				
Salaries and wages	5,567,895	261,913,781	6,428,661	306,197,123
CPF contributions (defined)	197,637	9,296,844	212,144	10,104,419
Staff welfare	175,805	8,269,867	205,372	9,781,868
	<b>5,941,337</b>	<b>279,480,492</b>	<b>6,846,177</b>	<b>326,083,411</b>
<b>Compensation of directors and key management personnel</b>				
Salaries and other employee benefits	-	-	289,996	13,812,509
<b>Profit/(Loss) before income tax</b>				
Allowance for doubtful debts - trade (outside parties)				
- Charged for the year	77,955	3,667,003	258,033	12,290,112
- Reversal	(255,700)	(12,028,128)	-	-
Impairment loss on investment in subsidiary	-	-	1,135,768	54,096,630
Rental on operating lease:				
- Gross	289,741	13,629,417	392,624	18,700,681
- Recoveries from employees	(55,027)	(2,588,470)	(99,482)	(4,738,328)
<b>INCOMETAX EXPENSE</b>				
Current year	-	-	-	-
Deferred tax:				
- Prior year under provision	-	-	(3,000)	(142,890)
- Credit/(expense) for the year	30,000	1,411,200	(114,000)	(5,429,820)
	30,000	1,411,200	(117,000)	(5,572,710)
Foreign tax paid	48,454	2,279,276	140,570	6,695,349
	<b>78,454</b>	<b>3,690,476</b>	<b>23,570</b>	<b>1,122,639</b>
	-	-	-	-
<b>Profit before income tax</b>	<b>275,040</b>	<b>12,937,882</b>		
Tax expense at rate of 17%	46,757	2,199,449		
Non-taxable income	(273)	(12,842)		
Deferred tax asset:		0		
- Current year under provision	5,298	249,218		
- Prior year over provision	11,222	527,883		
Effect of difference in tax rate in branch profit	15,450	726,768		
<b>Income tax expense for the financial year</b>	<b>78,454</b>	<b>3,690,476</b>		
<b>RELATED COMPANIES AND PARTIES TRANSACTIONS</b>				
<b>HOLDING COMPANY</b>				
Offshore software development charges paid	721,307	33,930,281	750,641	35,753,031
Management fees paid	51,514	2,423,219	72,090	3,433,647
Other costs paid	56,157	2,641,625	70,771	3,370,823
<b>SUBSIDIARIES</b>				
Professional services recovered	-	0	56,125	2,673,234
Interest income on loan	32,339	1,521,227	32,515	1,548,689
Other costs recovered	-	0	123,403	5,877,685
<b>RELATED COMPANIES</b>				
Interest income on loan	35,992	1,693,064	54,296	2,586,118
Professional services (expense)	-	0	14,797	704,781
Offshore software development charges paid	369,208	17,367,544	43,680	2,080,478
Other costs recovered	13,939	655,691	5,990	285,304
Purchase of hardwares and software (expense)	5,550	261,072	-	0
<b>RELATED PARTIES</b>				
Professional services recovered	44,516	2,094,033	42,470	2,022,846
Professional services (expense)	66,072	3,108,027	109,547	5,217,724

**Operating lease commitment****Rental expense:**

Within 1 year	190,890	8,979,466	104,298	4,967,714
Within 2 to 5 years	155,264	7,303,619	9,900	471,537
	<b>346,154</b>	<b>16,283,084</b>	<b>114,198</b>	<b>5,439,251</b>

**Other commitment**

## Bankers guarantee

	<b>117,138</b>	5,510,172	<b>142,539</b>	6,789,133
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2016	2016	2015	2015
S\$	INR	S\$	INR

**Capitalised software**

## Cost

	29,708	1,460,059	29,708	1,349,712
	29,708	1,460,059	29,708	1,349,712

## Less: Accumulated amortisation

## Balance brought forward

	29,708	1,349,712	29,244	1,395,831
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## Amortised during the year

	-	-	464	22,100
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## Currency Transaction reserve

		110,347		(68,219)
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## Balance carried forward

	29,708	1,460,059	29,708	1,349,712
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**Net book value**

	-	-	-	-
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**Investments in subsidiaries**

## Unquoted equity shares, at cost

	17,536,122	861,847,788	14,182,852	644,363,842
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## Less: Accumulated impairment loss

## Balance brought forward

	(1,135,768)	(51,600,893)	-	-
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## Charged for the year

	-	-	(1,135,768)	(54,096,630)
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## Currency Transaction reserve

		(4,218,697)		2,495,737
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## Balance carried forward

	(1,135,768)	(55,819,590)	(1,135,768)	(51,600,893)
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	<b>16,400,354</b>	<b>806,028,198</b>	<b>13,047,084</b>	<b>592,762,949</b>
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**Trade receivables**

## Outside parties

	2,397,497	117,829,785	3,133,136	142,346,515
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## Less: Allowance for doubtful debts

## - Balance at beginning of year

	351,656	15,976,646	93,623	4,468,673
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## - Reversal

	(255,700)	(12,028,128)	-	-
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## - Amount written off

	(95,957)	(4,513,817)	-	-
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## - Charge for the year

	77,955	3,667,003	258,033	12,290,112
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## Currency Transaction reserve

		729,501		(782,138)
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## - Balance at end of year

	77,954	3,831,205	351,656	15,976,646
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	2,319,543	113,998,580	2,781,480	126,369,868
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## Subsidiaries

	-	-	179,987	8,177,277
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## Related party

	-	-	11,117	505,074
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## Unbilled receivables

	465,723	22,888,888	826,617	37,555,360
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	<b>2,785,266</b>	<b>136,887,468</b>	<b>3,799,201</b>	<b>172,607,579</b>
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The table below is an analysis of trade receivables aging as at March 31:

Not past due	1,503,906	73,912,468	1,730,197	78,607,348
Past due 1 to 45 days	429,554	21,111,290	496,111	22,539,613
Past due 45 to 365 days	386,083	18,974,821	534,002	24,261,099
Past due more than 365 days	-	0	212,274	9,644,160
Unbilled receivables	465,723	22,888,888	826,617	37,555,360
	<b>2,785,266</b>	<b>136,887,468</b>	<b>3,799,201</b>	<b>172,607,579</b>

## Foreign currency converter:

## Hong Kong Dollars

	979,549	48,141,895	1,480,554	67,265,418
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## United States Dollars

	183,415	9,014,297	75,032	3,408,899
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	2016	2016	2015	2015
	S\$	INR	S\$	INR
<b>Other receivables</b>				
Subsidiary				
- Loan	-	-	836,960	38,025,269
- Other advance	-	-	10,155	461,368
Related company				
- Loan	-	-	1,450,000	65,877,270
- Other advance	-	-	91,825	4,171,848
Advance to employees	36,222	1,780,203	68,758	3,123,855
Interest receivables	654	32,142	664	30,167
Deposits	62,272	3,060,482	74,164	3,369,463
Prepaid expenses	55,386	2,722,056	16,250	738,280
Tax recoverable	4,177	205,287	15,955	724,877
	<b>158,711</b>	<b>7,800,170</b>	<b>2,564,731</b>	<b>116,522,398</b>

Foreign currency converter:

Australian Dollars	-	0	847,115	38,486,637
Hong Kong Dollars	13,526	664,762	14,328	650,958

**Cash and bank balances**

Fixed deposits	283,013	13,909,240	306,787	13,938,131
Cash at banks	1,842,678	90,562,096	2,252,452	102,334,751
	<b>2,125,691</b>	<b>104,471,336</b>	<b>2,559,239</b>	<b>116,272,882</b>

Foreign currency converter:

Hong Kong Dollars	705,631	34,679,647	512,776	23,296,747
United States Dollars	149,870	7,365,661	1,156,676	52,550,798

**Trade payables and accruals**

Trade payables:				
- Outside parties	143,201	7,037,900	306,405	13,920,776
- Holding company	326,014	16,022,610	753,294	34,224,105
- Related companies	96,619	4,748,534	166,725	7,574,750
- Related parties	6,779	333,168	66,823	3,035,943
Provision for unutilised leave	214,959	10,564,590	206,734	9,392,463
GST payable	81,703	4,015,457	89,448	4,063,855
Accrued operating expenses	857,829	42,159,722	898,878	40,838,365
	<b>1,727,104</b>	<b>84,881,980</b>	<b>2,488,307</b>	<b>113,050,257</b>

Foreign currency converter:

Great Britain Pound	109,828	5,397,717	47,645	2,341,609
Hong Kong Dollars	128,675	6,323,990	112,302	5,519,306
United States Dollars	173,706	8,537,129	608,961	29,928,606

	2016	2016	2015	2015
	S\$	INR	S\$	INR
<b>Provision for unutilised leave</b>				
Balance at beginning of year	206,734	9,392,463	286,937	13,695,646
Charge/(Reversal) during the year	32,000	1,505,280	(39,364)	(1,874,907)
Utilised during the year	(23,775)	(1,118,376)	(40,839)	(1,945,162)
Currency Transaction reserve		785,223		(483,114)
<b>Balance at end of year</b>	<b>214,959</b>	<b>10,564,590</b>	<b>206,734</b>	<b>9,392,463</b>
	-		-	
<b>Other payables</b>				
Sundry payables	<b>284,185</b>	<b>13,966,840</b>	<b>238,882</b>	<b>10,853,030</b>

#### STATEMENT OF FINANCIAL POSITION ASAT MARCH 31, 2016

	2016	2016	2015	2015
	S\$	INR	S\$	INR
<b>Assets</b>				
<b>Non-current assets</b>				
Plant and equipment	6,719	330,219	18,724	850,680
Capitalised software	-	0	-	0
Investment in subsidiaries	16,400,354	806,028,198	13,047,084	592,762,949
Deferred tax asset	800,000	39,317,600	830,000	37,709,058
<b>Total non-current assets</b>	<b>17,207,073</b>	<b>845,676,017</b>	<b>13,895,808</b>	<b>631,322,687</b>
<b>Current assets</b>				
Trade receivables	2,785,266	136,887,468	3,799,201	172,607,579
Other receivables	158,711	7,800,170	2,564,731	116,522,398
Cash and bank balances	2,125,691	104,471,336	2,559,239	116,272,882
<b>Total current assets</b>	<b>5,069,668</b>	<b>249,158,973</b>	<b>8,923,171</b>	<b>405,402,859</b>
<b>Total assets</b>	<b>22,276,741</b>	<b>1,094,834,990</b>	<b>22,818,979</b>	<b>1,036,725,545</b>
<b>Equity and liabilities</b>				
<b>Equity</b>				
Share capital	16,614,375	816,546,688	16,614,375	754,834,254
Accumulated profits	3,073,902	151,073,062	2,877,316	130,723,947
General reserve	450,000	22,116,150	450,000	20,444,670
<b>Total equity</b>	<b>20,138,277</b>	<b>989,735,900</b>	<b>19,941,691</b>	<b>906,002,871</b>
<b>Current liabilities</b>				
Trade payables and accruals	1,727,104	84,881,980	2,488,307	113,050,257
Other payables	284,185	13,966,840	238,882	10,853,030
Deferred revenue	127,175	6,250,270	150,099	6,819,388
<b>Total current liabilities</b>	<b>2,138,464</b>	<b>105,099,090</b>	<b>2,877,288</b>	<b>130,722,675</b>
<b>Total liabilities</b>	<b>2,138,464</b>	<b>105,099,090</b>	<b>2,877,288</b>	<b>130,722,675</b>
<b>Total equity and liabilities</b>	<b>22,276,741</b>	<b>1,094,834,990</b>	<b>22,818,979</b>	<b>1,036,725,545</b>

#### STATEMENT CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2016

	2016	2016	2015	2015
	S\$	INR	S\$	INR
<b>Cash flows from operating activities</b>				
Profit/(Loss) before income tax	275,040	12,937,882	(1,639,678)	(78,097,863)
Adjustments for:-				
Amortisation of software	-	0	464	22,100
Depreciation of plant and equipment	12,005	564,715	17,280	823,046
Interest income	(69,946)	(3,290,260)	(88,433)	(4,212,064)
Impairment loss on investment in subsidiary	-	0	1,135,768	54,096,630
Operating profit/(loss) before working capital changes	217,099	10,212,337	(574,599)	(27,368,150)
Trade receivables	1,013,935	47,695,502	(383,293)	(18,256,246)
Other receivables	2,394,232	112,624,673	1,362,316	64,887,111
Trade payables and accruals	(761,203)	(35,806,989)	95,780	4,562,001
Other payables	45,303	2,131,053	(67,761)	(3,227,456)
Deferred revenue	(22,924)	(1,078,345)	(312,605)	(14,889,376)
Cash generated from operations	2,886,442	135,778,232	119,838	5,707,884
Interest received	69,956	3,290,730	88,433	4,212,064
Income tax paid	(36,676)	(1,725,239)	(140,570)	(6,695,349)

Net cash from operating activities	2,919,722	137,343,723	67,701	3,224,599
<b>Cash flows from investing activities</b>				
Purchase of plant and equipment	-	0	(4,710)	(224,337)
Investment in subsidiary	(3,353,270)	(157,737,821)	(12,507,750)	(595,744,133)
Net cash used in investing activities	(3,353,270)	(157,737,821)	(12,512,460)	(595,968,470)
<b>Cash flows from financing activities</b>				
Decrease/(Increase) in fixed deposits pledged	23,774	1,118,329	(1,620)	(77,161)
Proceeds from issue of ordinary shares	-	0	13,625,000	648,958,750
Net cash from financing activities	23,774	1,118,329	13,623,380	648,881,589
<b>Net (decrease)/increase in cash and cash equivalents</b>	(409,774)	(19,275,769)	1,178,621	56,137,718
Cash and cash equivalents brought forward	2,252,452	102,334,751	1,073,831	51,254,491
Currency Transaction reserve		7,503,114		(5,057,458)
<b>Cash and cash equivalents carried forward</b>	<b>1,842,678</b>	<b>90,562,096</b>	<b>2,252,452</b>	<b>102,334,751</b>
Cash and cash equivalents comprise:-				
Cash at banks	1,842,678	90,562,096	2,252,452	102,334,751
	<b>1,842,678</b>	<b>90,562,096</b>	<b>2,252,452</b>	<b>102,334,751</b>

**Currency sensitivity**  
Hong Kong Dollars  
United States Dollars

<b>0</b>	<b>0</b>
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	<b>2016</b>		<b>2015</b>	
<b>Receivables turnover</b>				
Trade receivables	2,785,266	136,887,468	3,799,201	172,607,579
Less: Unbilled receivables	(465,723)	(22,888,888)	(826,617)	(37,555,360)
	<b>2,319,543</b>	<b>113,998,580</b>	<b>2,972,584</b>	<b>135,052,220</b>
Revenue	9,490,311	446,424,229	9,570,787	455,856,585
Less: Unbilled revenue	314,092	14,774,887	(936,104)	(44,586,641)
	<b>9,804,403</b>	<b>461,199,116</b>	<b>8,634,683</b>	<b>411,269,944</b>
	<b>99</b>	<b>99</b>	<b>#REF!</b>	

**Payables turnover**

Trade payables and accruals	1,727,104	84,881,980	2,488,307	113,050,257
Less: Provision for unutilised leave	0	0	0	0
Less: GST payable	(81,703)	(4,015,457)	(89,448)	(4,063,855)
	<b>1,645,401</b>	<b>80,866,523</b>	<b>2,398,859</b>	<b>108,986,401</b>
Salaries and employee benefits - Direct	5,941,337	279,480,492	6,846,177	326,083,411
Software development charges	741,523	34,881,242	794,321	37,833,509
Purchases of hardwares and softwares	1,400,790	65,893,162	956,283	45,547,759
	<b>8,083,650</b>	<b>380,254,896</b>	<b>8,596,781</b>	<b>409,464,679</b>
	<b>85</b>	<b>85</b>	<b>90</b>	<b>90</b>
	<b>74</b>	<b>78</b>	<b>102</b>	<b>97</b>



STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2016

	Share capital		Accumulated profits		General reserve		Total	
	S\$	INR	S\$	INR	S\$	INR	S\$	INR
<b>Balance as at 01.04.2014</b>	<b>2,989,375</b>	<b>142,684,363</b>	<b>4,540,564</b>	<b>216,723,390</b>	<b>450,000</b>	<b>21,478,725</b>	<b>7,979,939</b>	<b>380,886,478</b>
Issue of shares	13,625,000	648,958,750	-	0	-	-	13,625,000	648,958,750
Total comprehensive loss for the year	-	-	(1,663,248)	(79,220,502)	-	-	(1,663,248)	(79,220,502)
Currency Transaction reserve		(36,808,860)		(6,778,941)		(1,034,055)		(44,621,856)
<b>Balance as at 31.03.2015</b>	<b>16,614,375</b>	<b>754,834,254</b>	<b>2,877,316</b>	<b>130,723,947</b>	<b>450,000</b>	<b>20,444,670</b>	<b>19,941,691</b>	<b>906,002,871</b>
Total comprehensive income for the year	-	-	196,586	9,247,405	-	-	196,586	9,247,405
Currency Transaction reserve		61,712,435		11,101,709		1,671,480		74,485,624
<b>Balance as at 31.03.2016</b>	<b>16,614,375</b>	<b>816,546,688</b>	<b>3,073,902</b>	<b>151,073,062</b>	<b>450,000</b>	<b>22,116,150</b>	<b>20,138,277</b>	<b>989,735,900</b>

**NIIT Technologies Pte. Ltd.**

**Schedule for Plant and Equipment**

**NIIT Technologies Pte. Ltd.**

**Schedule for Plant and Equipment**

2016	Furniture & fittings	Furniture & fittings	Office equipment	Office equipment	Computer equipment	Computer equipment	Total	Total
	S\$	INR	S\$	INR	S\$	INR	S\$	INR
<b>Cost</b>								
At April 1, 2015	329,464	14,968,406	7,620	346,196	85,714	3,894,210	422,798	19,208,812
Currency Transaction reserve		1,223,761		28,304		318,376		1,570,441
At March 31, 2016	329,464	16,192,167	7,620	374,500	85,714	4,212,586	422,798	20,779,253
<b>Depreciation</b>								
At April 1, 2015	328,844	14,940,238	7,620	346,196	67,610	3,071,698	404,074	18,358,132
Charge for the year	533	25,072	-	-	11,472	539,643	12,005	564,715
Currency Transaction reserve		1,222,581		28,304		275,302		1,526,187
At March 31, 2016	329,377	16,187,891	7,620	374,500	79,082	3,886,643	416,079	20,449,035
<b>Net book value</b>								
At March 31, 2016	87	4,276	-	-	6,632	325,943	6,719	330,219

2015	Furniture & fittings	Furniture & fittings	Office equipment	Office equipment	Computer equipment	Computer equipment	Total	Total
	S\$	INR	S\$	INR	S\$	INR	S\$	INR
<b>Cost</b>								
At April 1, 2014	329,464	15,725,481	7,620	363,706	81,004	3,866,361	418,088	19,955,549
Addition	-	-	-	-	4,710	224,337	4,710	224,337
Currency Transaction reserve		(757,075)		(17,510)		(196,489)		(971,074)
At March 31, 2015	329,464	14,968,406	7,620	346,196	85,714	3,894,210	422,798	19,208,812
<b>Depreciation</b>								
At April 1, 2014	327,499	15,631,691	7,620	363,706	51,675	2,466,474	386,794	18,461,871
Charge for the year	1,345	64,062	-	-	15,935	758,984	17,280	823,046
Currency Transaction reserve		(755,515)		(17,510)		(153,760)		(926,785)
At March 31, 2015	328,844	14,940,238	7,620	346,196	67,610	3,071,698	404,074	18,358,132
<b>Net book value</b>								
At March 31, 2015	620	28,168	-	-	18,104	822,512	18,724	850,680

DEFERRED TAX ASSET

	Accelerated tax depreciation	Accelerated tax depreciation	Unutilised tax loss and capital allowance	Unutilised tax loss and capital allowance	Provision for leave and other items	Provision for leave and other items	Total	Total
	\$	INR	\$	INR	\$	INR	\$	INR
At April 1, 2014	19,508	931,127	619,703	29,578,734	73,789	3,521,986	713,000	34,031,847
Prior year under/(over) provision	34,492	1,642,854	(30,703)	(1,462,384)	(789)	(37,580)	3,000	142,890
Credit/(Debit) to profit or loss	3,000	142,890	131,000	6,239,530	(20,000)	(952,600)	114,000	5,429,820
Currency Transaction reserve	-	(127,212)	-	(1,644,408)	-	(123,878)	-	(1,895,499)
<b>At March 31, 2015</b>	<b>57,000</b>	<b>2,589,658</b>	<b>720,000</b>	<b>32,711,472</b>	<b>53,000</b>	<b>2,407,928</b>	<b>830,000</b>	<b>37,709,058</b>
(Debit)/Credit to profit or loss	(32,000)	(1,505,280)	(12,000)	(564,480)	14,000	658,560	(30,000)	(1,411,200)
Currency Transaction reserve	-	144,297	-	2,649,084	-	226,361	-	3,019,742
<b>At March 31, 2016</b>	<b>25,000</b>	<b>1,228,675</b>	<b>708,000</b>	<b>34,796,076</b>	<b>67,000</b>	<b>3,292,849</b>	<b>800,000</b>	<b>39,317,600</b>