

NIIT Technologies Pvt. Ltd. Australia

Balance Sheet as at 31st March 2015

PARTICULARS	Notes	As at 31st March 2015		As at 31st March 2014	
		AUD	INR	AUD	INR
I EQUITY AND LIABILITIES					
1 Shareholders' funds					
Share capital	2.1	10,01,002	4,75,78,526	10,01,002	5,57,54,210
Share Application Money		1,20,00,000	57,03,70,800		
Reserves and surplus	2.2	(1,25,47,326)	(59,63,85,697)	(2,37,524)	-1,32,29,707
2 Current liabilities					
Short-term borrowings	2.3	60,93,577	28,96,33,199	87,02,842	48,47,34,375
Trade Payables	2.4	1,10,89,373	52,70,87,879	56,69,133	31,57,61,637
Other current liabilities	2.5	2,72,270	1,29,41,238	1,13,245	63,07,565
Short-term provisions	2.6	4,91,252	2,33,49,650	4,75,553	2,64,87,541
TOTAL		1,84,00,148	87,45,75,595	1,57,24,251	87,58,15,622
II ASSETS					
1 Non-current assets					
Fixed assets					
Tangible assets	2.7	4,208	1,99,992	5,338	2,97,318
Intangible assets		-	-	-	-
Capital work-in-progress		-	-	-	-
Deferred tax Assets (net)	2.8	5,94,244	2,82,44,952	5,84,761	3,25,70,252
2 Current assets					
Cash and bank balances	2.12	30,57,451	14,53,23,416	12,92,922	7,20,13,687
Short-term loans and advances	2.9	1,25,60,303	59,70,02,506	67,331	37,50,229
Trade receivables	2.10	20,94,066	9,95,32,842	10,39,854	5,79,18,204
Other current assets	2.11	89,876	42,71,887	1,27,34,045	70,92,65,932
TOTAL		1,84,00,148	87,45,75,595	1,57,24,251	87,58,15,622

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

This is the Balance Sheet referred to in our report of even date

For and on behalf of the Board

Rohit Kohli
Partner
Membership No. 87722
For and on behalf of
Ghosh Khanna & Co
Firm Registration No. 003366N
Chartered Accountants

Glenn Merchant
Director

Arvind Thakur
Director

Place: New Delhi
Date: 04.05.2015

NIIT Technologies Pvt. Ltd. Australia

Statement of Profit & Loss for the year ended 31st March 2015

PARTICULARS	Notes	Year ended 31st March 2015		Year ended 31st March 2014	
		AUD	INR	AUD	INR
INCOME					
I. Revenue from Operations	2.14	91,81,132	49,43,12,147	65,59,954	36,32,90,909
II. Other Income	2.15	16,310	8,78,130	6,679	3,69,884
III. Total Revenue (I + II)		91,97,442	49,51,90,277	65,66,633	36,36,60,792
IV. EXPENDITURE					
Production, Development and Execution	2.16	33,96,551	18,28,70,306	18,71,466	10,36,41,974
Employee Benefits Expense	2.17	70,29,285	37,84,56,704	61,04,547	33,80,70,423
Other Expenses	2.18	19,55,556	10,52,87,135	19,32,744	10,70,35,556
Finance Costs	2.20	5,61,148	3,02,12,208	3,27,585	1,81,41,690
Depreciation and Amortization Expenses	2.7	2,964	1,59,582	3,258	1,80,428
Total Expenses		1,29,45,504	69,69,85,935	1,02,39,600	56,70,70,072
Profit before exceptional and extraordinary items and tax		(37,48,062)	(20,17,95,658)	(36,72,967)	(20,34,09,280)
V. Exceptional item	2.21	85,71,223	46,14,74,646	-	-
VI. Profit before tax		(1,23,19,285)	(66,32,70,304)	(36,72,967)	(20,34,09,280)
VII. Tax expense:					
(1) Current tax		-	-	-	-
(2) Deferred tax		(9,483)	(5,10,565)	(10,78,797)	(5,97,43,886)
(3) MAT Credit Entitlement					
(4) Provision for Tax relating to earlier years					
VIII. Profit (Loss) for the period		(1,23,09,802)	(66,27,59,740)	(25,94,170)	(14,36,65,394)

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

This is the Profit and Loss Account referred to in our report of even date

For and on behalf of the Board

Rohit Kohli
Partner
 Membership No. 87722
 For and on behalf of
 Ghosh Khanna & Co
 Firm Registration No. 003366N
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Place: New Delhi
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