| Note no.   30-Jun-16   31-Max  |  |             | i               | ount in Rs. lakhs  |
|--|--|-------------|-----------------|--------------------|
| ASSETS   Non-current assets   Property, plant and equipment   20,732.69   21,163   Citer intangible assets   252.93   275   Financial assets   252.94   252.575   1,685   2,685    |  | Note no.    | As at 30-Jup-16 | As at<br>31-Mar-16 |
| Property, plant and equipment  | ASSETS   | Trote Ho.   | 30 Jun 10       | JI WIII I          |
| Property, plant and equipment  |  | •           | -               |                    |
| Other intangible assets         252.93         275           Financial assets         5748.31         5,528           - Investments         5,748.31         5,528           - Investments in associate         1,845.36         1,862           - Loans and advances         1,516.75         1,686           Outrent tax assets         6,460.14         6,290           Current assets         6,460.14         6,290           Current assets         38,746.41         39,749           Current assets         5         26,283.92         25,578           Financial Assets         -1         5         12         26,283.92         25,578           Poerivative financial instruments         321.26         513         513         1,878         513         1,878         513         1,878         513         1,878         513         1,878         513         1,878         513         1,878         513         1,878         513         513         1,878         513         513         513         513         513         513         513         513         514         514         514         514         514         514         514         514         514         514         514 <t< td=""><td></td><td></td><td>20.732.69</td><td>21,163.34</td></t<>  |  |             | 20.732.69       | 21,163.34          |
| Financial assets - Investments - Investments in associate - Loans and advances - Derivative financial instruments - Gurrent tax assets - Deferred tax assets (net) - Deferred tax assets (net) - Deferred tax assets - Derivative financial instruments - Sagara (1997) - Derivative financial instruments - Sagara (1997) - Derivative financial instruments - Derivative financial instruments - Derivative financial instruments - Derivative financial instruments - Investments - Derivative financial instruments - Investments - Derivative financial instruments - Investments - Cash and davances - Unbilled revenue - Cash and cash equivalents - Bank balances other than Cash and cash equivalents - Cash and cash equivalents - Bank | - · · -  |             |                 | 275.66             |
| Investments  |  |             | -               | 2,3.03             |
| Investments in associate   |  |             | 5 7/10 21       | 5 500 07           |
| - Loans and advances   |  |             | •               |                    |
| Derivative financial instruments   | •  |             | •               | •                  |
| Current tax assets         6,460.14         6,290           Deferred tax assets (net)         1,866.78         2,388           Current assets         38,746.41         39,749           Financial Assets  |  |             |                 | •                  |
| Deferred tax assets (net)         1,866.78         2,389           Current assets           Financial Assets         26,283.92         25,578           -Derivative financial instruments         321.26         513.33           -Investments         6,013.03         11,878           - Loans and advances         6,119.95         6,818           - Unbilled revenue         24,537.27         20,034           - Cash and cash equivalents         27,22.93         1,892           - Bank balances other than Cash and cash equivalents         2,722.93         1,892           Other current assets         138,56         204           Total Assets         127,326.07         131,547           EQUITY AND LIABILITIES         28         29,792         (30           Equity         5,076.51         5,066         91,797           Total Assets         127,326.07         131,547         13,547           Equity Share capital         5,076.51         5,066         10         17,547           Equity Share capital         5,076.51         5,066         13,333         14         14         14,649         14,649         14,649         14,649         14,649         14,649         14,649         14,649         14   |  | •           |                 | 554.62             |
| Current assets   Sa,746.41   39,749  |  |             |                 |                    |
| Current assets           Financial Assets         26,283,92         25,578           -Trade and other receivables         26,283,92         25,578           -Derivative financial instruments         321,26         513           - Investments         6,013,03         11,878           - Lons and advances         6,119,95         6,818           - Unbilled revenue         24,537,27         20,034           - Cash and cash equivalents         22,442,73         24,876           - Bank balances other than Cash and cash equivalents         2,722,93         1,885           Other current assets         138,56         204           Other current assets         127,326,07         131,547           Total Assets         127,326,07         131,547           Equity         Sequity Share capital         5,076,51         5,068           Current equity         Cercasury stock         (29,72)         (30           - Share premium         13,804,25         13,335           - Reserves and surplus         76,164,04         3,944           - Accumulated Other Comprehensive Income         3,704,06         3,944           Equity attributable to owners of the parent         99,169,14         94,941           Non-current liabi  | Deferred tax assets (net)                            |             |                 | 2,389.87           |
| Financial Assets  -Trade and other receivables -Derivative financial instruments -Derivative financial instruments -Derivative financial instruments -Derivative financial instruments -Loans and advances -Unbilled revenue -Derivative financial instruments -Death and cash equivalents -Death cash cash cash cash equivalents -Death cash cash cash cash equivalents -Death cash cash cash cash cash cash cash cas   |  |             | 38,746.41       | 39,749.67          |
| Trade and other receivables   26,283.92   25,578    -Derivative financial instruments   321.26   513    -Investments   6,013.03   11,878    -Loans and advances   6,119.95   6,818    -Loans and advances   24,537.27   20,034    -Cash and cash equivalents   22,442.73   24,876    -Dahlbed revenue   24,537.27   20,034    -Cash and cash equivalents   27,22.93   1,892    -Dahlbed Requivalents   3138.56   204    -Teasury stock   217,326.07   131,547    -Teasury stock   (29.72)   (30    -Treasury stock   (29.72)   (30    -Teasury stock   (30    -Treasury stock    |  |             |                 |                    |
| -Derivative financial instruments 321.26 513 - Investments 6,013.03 11,878 - Loans and advances 6,119.95 6,818 - Unbilled revenue 24,537.27 20,034 - Cash and cash equivalents 22,442.73 24,876 - Bank balances other than Cash and cash equivalents 27,722.93 1,892 Other current assets 138.56 204  Total Assets 127,326.07 131,547  EQUITY AND LIABILITIES Equity Equity Share capital 5,076.51 5,066 Other equity - Treasury stock (29.72) (30 - Share premium 13,804.25 13,339 - Reserves and surplus 76,614.04 72,648 - Accumulated Other Comprehensive Income 3,704.06 3,914 Equity attributable to owners of the parent 99,169.14 94,941  Non-current liabilities Deferred tax liabilities (Net) 176.83 174  Current liabilities - Trade and other payables 15,368.17 21,184 - Pension and other employee obligations 907.65 732 Provisions 3,251.00 3,285 Current tax liabilities 1,732.56 1,631 Other current liabilities 6,720.72 9,592 Current liabilities 6,720.72 9,592 - 27,980.10 36,431   |  |             |                 |                    |
| Investments  | •  |             | •               | 25,578.87          |
| - Loans and advances - Unbilled revenue - Unbilled revenue - Cash and cash equivalents - Cash and cash equivalents - Bank balances other than Cash and cash equivalents - Bank balances other t | -Derivative financial instruments                    |             |                 | 513.99             |
| - Unbilled revenue   | - Investments  |             | 6,013.03        | 11,878.08          |
| - Cash and cash equivalents 22,442.73 24,876 - Bank balances other than Cash and cash equivalents 2,722.93 1,892 Other current assets 138.56 204 88,579.66 91,797  Total Assets 127,326.07 131,547  EQUITY AND LIABILITIES Equity Equity Share capital 5,076.51 5,068 Other equity - Treasury stock (29.72) (30 - Share premium 13,804.25 13,339 - Reserves and surplus 76,614.04 72,649 - Accumulated Other Comprehensive Income 3,704.06 3,914 Equity attributable to owners of the parent 99,169.14 94,941  Non-current liabilities Deferred tax liabilities (Net) 176.83 174 Current liabilities Financial Liabilities - Trade and other payables 15,368.17 21,184 - Pension and other employee obligations 907.65 732 Provisions 3,251.00 3,285 Current tax liabilities 1,732.56 1,631 Other current liabilities 6,720.72 9,532 Current tax liabilities 6,720.72 9,532 Current liabilities 7,980.10 36,431  | - Loans and advances                                 |             | 6,119.95        | 6,818.89           |
| Bank balances other than Cash and cash equivalents   | - Unbilled revenue                                   |             | 24,537.27       | 20,034.98          |
| Other current assets         138.56         204           88,579.66         91,797           Total Assets         127,326.07         131,547           EQUITY AND LIABILITIES         Equity           Equity         5,076.51         5,068           Other equity         7         1,065         1,068           Other equity         13,804.25         13,339         1,339         1,264 <th< td=""><td>- Cash and cash equivalents</td><td></td><td>22,442.73</td><td>24,876.39</td></th<>   | - Cash and cash equivalents                          |             | 22,442.73       | 24,876.39          |
| Sa,579.66   91,797   | - Bank balances other than Cash and cash equivalents |             | 2,722.93        | 1,892.44           |
| Total Assets   127,326.07   131,547  | Other current assets                                 |             | 138.56          | 204.19             |
| EQUITY AND LIABILITIES Equity  Equity Share capital 5,076.51 5,068 Other equity - Treasury stock (29.72) (30 - Share premium 13,804.25 13,339 - Reserves and surplus 76,614.04 72,649 - Accumulated Other Comprehensive Income 3,704.06 3,914 Equity attributable to owners of the parent 99,169.14 94,941  Non-current liabilities Deferred tax liabilities (Net) 176.83 174  Current liabilities Financial Liabilities Financial Liabilities - Trade and other payables 15,368.17 21,184 - Pension and other employee obligations 907.65 732 Provisions 3,251.00 3,285 Current tax liabilities 1,732.56 1,631 Other current liabilities 6,720.72 9,592 27,980.10 36,431  |  |             | 88,579.66       | 91,797.84          |
| Equity       5,076.51       5,068         Other equity       7       7       30       30       30       33       33       33       33       33       33       33       33       33       33       33       33       33       33       33       33       33       33       34       33       34   | Total Assets   |             | 127,326.07      | 131,547.51         |
| Equity Share capital       5,076.51       5,068         Other equity       - Treasury stock       (29.72)       (30         - Share premium       13,804.25       13,339         - Reserves and surplus       76,614.04       72,649         - Accumulated Other Comprehensive Income       3,704.06       3,914         Equity attributable to owners of the parent       99,169.14       94,941         Non-current liabilities         Deferred tax liabilities (Net)       176.83       174         Current liabilities         Financial Liabilities       15,368.17       21,184         - Pension and other payables       15,368.17       21,184         - Pension and other employee obligations       907.65       732         Provisions       3,251.00       3,289         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431  | EQUITY AND LIABILITIES                               |             |                 |                    |
| Other equity       (29.72)       (30         - Share premium       13,804.25       13,339         - Reserves and surplus       76,614.04       72,649         - Accumulated Other Comprehensive Income       3,704.06       3,914         Equity attributable to owners of the parent       99,169.14       94,941         Non-current liabilities         Deferred tax liabilities (Net)       176.83       174         Current liabilities         Financial Liabilities       15,368.17       21,184         - Pension and other payables       15,368.17       21,184         - Pension and other employee obligations       907.65       732         Provisions       3,251.00       3,289         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431   | Equity   |             |                 |                    |
| - Treasury stock (29.72) (30 - Share premium 13,804.25 13,339 - Reserves and surplus 76,614.04 72,649 - Accumulated Other Comprehensive Income 3,704.06 3,914  Equity attributable to owners of the parent 99,169.14 94,941  Non-current liabilities  Deferred tax liabilities (Net) 176.83 174  Current liabilities  Financial Liabilities  - Trade and other payables 15,368.17 21,184 - Pension and other employee obligations 907.65 732  Provisions 3,251.00 3,286  Current tax liabilities 1,732.56 1,631  Other current liabilities 6,720.72 9,592  27,980.10 36,431  | Equity Share capital                                 |             | 5,076.51        | 5,068.34           |
| - Treasury stock (29.72) (30 - Share premium 13,804.25 13,339 - Reserves and surplus 76,614.04 72,649 - Accumulated Other Comprehensive Income 3,704.06 3,914  Equity attributable to owners of the parent 99,169.14 94,941  Non-current liabilities  Deferred tax liabilities (Net) 176.83 174  Current liabilities  Financial Liabilities  - Trade and other payables 15,368.17 21,184 - Pension and other employee obligations 907.65 732  Provisions 3,251.00 3,289  Current tax liabilities 1,732.56 1,631  Other current liabilities 6,720.72 9,592  27,980.10 36,431  | Other equity   |             |                 |                    |
| - Share premium 13,804.25 13,339 - Reserves and surplus 76,614.04 72,649 - Accumulated Other Comprehensive Income 3,704.06 3,914  Equity attributable to owners of the parent 99,169.14 94,941  Non-current liabilities  Deferred tax liabilities (Net) 176.83 174  Current liabilities  Financial Liabilities  - Trade and other payables 15,368.17 21,184 - Pension and other employee obligations 907.65 732  Provisions 3,251.00 3,285  Current tax liabilities 1,732.56 1,631  Other current liabilities 6,720.72 9,592  27,980.10 36,431   |  |             | (29.72)         | (30.94)            |
| - Reserves and surplus 76,614.04 72,649 - Accumulated Other Comprehensive Income 3,704.06 3,914  Equity attributable to owners of the parent 99,169.14 94,941  Non-current liabilities  Deferred tax liabilities (Net) 176.83 174  Current liabilities  Financial Liabilities  - Trade and other payables 15,368.17 21,184 - Pension and other employee obligations 907.65 732  Provisions 3,251.00 3,285  Current tax liabilities 1,732.56 1,631  Other current liabilities 6,720.72 9,592  27,980.10 36,431  | - Share premium                                      |             | ` '             | 13,339.63          |
| - Accumulated Other Comprehensive Income 3,704.06 3,914  Equity attributable to owners of the parent 99,169.14 94,941  Non-current liabilities  Deferred tax liabilities (Net) 176.83 174  Current liabilities  Financial Liabilities  Financial Liabilities  - Trade and other payables 15,368.17 21,184  - Pension and other employee obligations 907.65 732  Provisions 3,251.00 3,285  Current tax liabilities 1,732.56 1,631  Other current liabilities 6,720.72 9,592  27,980.10 36,431  | -  |             |                 | 72,649.81          |
| Equity attributable to owners of the parent       99,169.14       94,941         Non-current liabilities       176.83       174         Deferred tax liabilities (Net)       176.83       174         Current liabilities       176.83       174         Financial Liabilities       15,368.17       21,184         - Pension and other payables       907.65       732         Provisions       3,251.00       3,285         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431   | <del>-</del>   |             | 3,704.06        | 3,914.88           |
| Deferred tax liabilities (Net)       176.83       174         Current liabilities         Financial Liabilities       5       15,368.17       21,184         - Pension and other employee obligations       907.65       732         Provisions       3,251.00       3,289         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431  | ·-   |             |                 | 94,941.72          |
| Deferred tax liabilities (Net)       176.83       174         Current liabilities         Financial Liabilities       5       15,368.17       21,184         - Pension and other employee obligations       907.65       732         Provisions       3,251.00       3,289         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431  | Non-account the titleton                             |             |                 |                    |
| Current liabilities         Financial Liabilities       15,368.17       21,184         - Trade and other payables       907.65       732         - Pension and other employee obligations       907.65       732         Provisions       3,251.00       3,289         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431  |  |             | 176.92          | 174.73             |
| Current liabilities         Financial Liabilities         - Trade and other payables       15,368.17       21,184         - Pension and other employee obligations       907.65       732         Provisions       3,251.00       3,289         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431   | Deterred tax hapitudes (tvet)                        |             |                 | 174.73             |
| - Trade and other payables 15,368.17 21,184 - Pension and other employee obligations 907.65 732 Provisions 3,251.00 3,289 Current tax liabilities 1,732.56 1,631 Other current liabilities 6,720.72 9,592 27,980.10 36,431   | Current liabilities                                  |             | 1,0.05          | x i Titi J         |
| - Pension and other employee obligations       907.65       732         Provisions       3,251.00       3,289         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431   | Financial Liabilities                                |             |                 |                    |
| - Pension and other employee obligations       907.65       732         Provisions       3,251.00       3,289         Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431   | - Trade and other payables                           |             | 15,368.17       | 21,184.75          |
| Provisions 3,251.00 3,289  Current tax liabilities 1,732.56 1,631  Other current liabilities 6,720.72 9,592  27,980.10 36,431  | · ·  |             |                 | 732.79             |
| Current tax liabilities       1,732.56       1,631         Other current liabilities       6,720.72       9,592         27,980.10       36,431   |  |             |                 | 3,289.56           |
| Other current liabilities         6,720.72         9,592           27,980.10         36,431  |  |             |                 | 1,631.27           |
| 27,980.10 36,431   |  |             |                 | 9,592.70           |
|  |  | ·           |                 | 36,431.06          |
| LOTAL HOURIST AND LIABILITIES THE TOTAL TO THE TOTAL TOTAL TO THE TOTAL  | Total Equity and Liabilities                         | <del></del> | 127,326.07      | 131,547.51         |

## Polaris Consulting & Services Limited Statement of Profit and Loss for the quarter ended 30 June 2016

|  | •                                     | For the quarter ended                   |            |
|--|---------------------------------------|---|------------|
|  | Note no.                              | 30-Jun-16                               | 30-Jun-15  |
| Revenue from operations  |                                       | 49,550.28                               | 49,281.04  |
| Other income   |                                       | 748.24                                  | 515.17     |
| Total Income   |                                       | 50,298.51                               | 49,796.20  |
|  |                                       |   |            |
| Expenses   |                                       |   |            |
| Employee benefits expense  |                                       | 38,373.86                               | 38,028.80  |
| Depreciation and amortisation expense                                      |                                       | 574.97                                  | 674.60     |
| Other expenses   |                                       | 5,304.87                                | 5,513.32   |
| Total expenses   | <u> </u>                              | 44,253.70                               | 44,216.71  |
| Profit/(loss) before exceptional items and tax                             |                                       | 6,044.82                                | 5,579.49   |
| Exceptional item   |                                       | · -                                     | -          |
| Profit/(loss) before tax   |                                       | 6,044.82                                | 5,579.49   |
| Tax expense  | •                                     |   |            |
| a) Current tax   |                                       | 1,419.14                                | 1,881.04   |
| b) Provision for taxes relating to earlier years                           |                                       |   | 28.75      |
| c) Deferred tax  |                                       | 636.34                                  | 20.75      |
| 5) 2 020220d tan   |                                       | 3,989.33                                | 3,669.70   |
| Profit after tax before share of results of associate                      | s                                     |   | 0,000.70   |
| Share of loss from Joint venture   |                                       | (16.89)                                 | -          |
| Profit/(loss) for the period   |                                       | 3,972.44                                | 3,669.70   |
| Attributable to:   |                                       | 1 |            |
| Owners of the parent   |                                       | 3,972.44                                | 3,671.18   |
| Non-controlling interest   |                                       | 5,972.44                                | (1.48)     |
| TVOIT-CONTIONING INTEREST  |                                       | _                                       | (1.40)     |
| Other comprehensive income   |                                       |   |            |
| Items that will not be reclassified to profit or loss                      |                                       |   |            |
| - Re-measurement gains (losses) on defined benefit                         | olans                                 | -                                       | 39.95      |
| - Tax impact   |                                       | <del>-</del>                            | (13.58)    |
| Items that will be reclassified to profit or loss                          |                                       |   |            |
| - Exchange differences on translation of foreign ope                       | erations                              | (17.09)                                 | 1,111.47   |
| - Net movement on cash flow hedges   |                                       | (423.88)                                | (1,591.95) |
| - Net (loss)/gain on FVOCI debt securities                                 |                                       | 124.14                                  | (675.95)   |
| - Income tax effect (including impact of change in                         |                                       | 106.59                                  | 746.94     |
| rates)   | · ·                                   | (210.25)                                | (202.40)   |
| Other comprehensive income   | · · · · · · · · · · · · · · · · · · · | (210.25)                                | (383.12)   |
| Total comprehensive income   |                                       | 3,762.19                                | 3,288.06   |
| (Comprising Profit / (Loss) and Other Comprehensive Income for the period) |                                       |   |            |
| Basic EPS  |                                       | 3.92                                    | 3.67       |
| Diluted EPS  |                                       | 3.88                                    | 3.65       |
|  |                                       | 5.00                                    | 5.05       |