

Polaris Consulting & Services Limited
Balance Sheet as at 30 June 2016

	Amount in Rs. lakhs	
Note no.	As at 30-Jun-16	As at 31-Mar-16
ASSETS		
Non-current assets		
Property, plant and equipment	20,732.69	21,163.34
Other intangible assets	252.93	275.66
Financial assets		
- Investments	5,748.31	5,528.07
- Investments in associate	1,845.36	1,862.25
- Loans and advances	1,516.75	1,685.56
-Derivative financial instruments	323.46	554.62
Current tax assets	6,460.14	6,290.30
Deferred tax assets (net)	1,866.78	2,389.87
	<u>38,746.41</u>	<u>39,749.67</u>
Current assets		
Financial Assets		
-Trade and other receivables	26,283.92	25,578.87
-Derivative financial instruments	321.26	513.99
- Investments	6,013.03	11,878.08
- Loans and advances	6,119.95	6,818.89
- Unbilled revenue	24,537.27	20,034.98
- Cash and cash equivalents	22,442.73	24,876.39
- Bank balances other than Cash and cash equivalents	2,722.93	1,892.44
Other current assets	138.56	204.19
	<u>88,579.66</u>	<u>91,797.84</u>
Total Assets	<u>127,326.07</u>	<u>131,547.51</u>
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	5,076.51	5,068.34
Other equity		
- Treasury stock	(29.72)	(30.94)
- Share premium	13,804.25	13,339.63
- Reserves and surplus	76,614.04	72,649.81
- Accumulated Other Comprehensive Income	3,704.06	3,914.88
Equity attributable to owners of the parent	<u>99,169.14</u>	<u>94,941.72</u>
Non-current liabilities		
Deferred tax liabilities (Net)	176.83	174.73
	<u>176.83</u>	<u>174.73</u>
Current liabilities		
Financial Liabilities		
- Trade and other payables	15,368.17	21,184.75
- Pension and other employee obligations	907.65	732.79
Provisions	3,251.00	3,289.56
Current tax liabilities	1,732.56	1,631.27
Other current liabilities	6,720.72	9,592.70
	<u>27,980.10</u>	<u>36,431.06</u>
Total Equity and Liabilities	<u>127,326.07</u>	<u>131,547.51</u>

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

	Note no.	For the quarter ended	
		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		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	-
		3,989.33	3,669.70
Profit after tax before share of results of associates			
Share of loss from Joint venture		(16.89)	-
Profit/(loss) for the period		3,972.44	3,669.70
Attributable to:			
Owners of the parent		3,972.44	3,671.18
Non-controlling interest		-	(1.48)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
- Re-measurement gains (losses) on defined benefit plans		-	39.95
- Tax impact		-	(13.58)
Items that will be reclassified to profit or loss			
- Exchange differences on translation of foreign operations		(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 rates)		106.59	746.94
Other comprehensive income		(210.25)	(383.12)
Total comprehensive income		3,762.19	3,288.06
<i>(Comprising Profit / (Loss) and Other Comprehensive Income for the period)</i>			
Basic EPS		3.92	3.67
Diluted EPS		3.88	3.65