R SYSTEMS INTERNATIONAL LIMITED

CIN: L74899DL1993PLC053579

Registered Office : GF-1-A, 6, Devika Tower, Nehru Place, New Delhi- 110019

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Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months Ended June 30, 2019

S.No.	Particulars	Т	ree months ende	d	Six months ended		t per share data) Year ended	
J.140.	Turnoutus			30.06.2018	30.06.2019	30.06.2018	31.12.2018	
	(Refer notes)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income							
(a)	Revenue from operations	2,028.11	1,962.99	1,688.37	3,991.10	3,210.40	6,998.	
(b)	Other income	29.17	62.42	9.86	91.59	29.74	192.4	
	Total income	2,057.28	2,025.41	1,698.23	4,082.69	3,240.14	7,191.3	
2	Expenses							
(a)	Employee benefits expense	1,356.30	1,346.55	1,124.38	2,702.85	2,239.61	4,743.	
(b)	Finance costs	4.20	3.80	0.63	8.00	1.35	2.	
(c)	Depreciation and amortisation expense	44.56	43.05	33.60	87.61	66.50	135.	
(d)	Other expenses	489.77	443.39	446.62	933.16	784.61	1,682.	
	Total expenses	1,894.83	1,836.79	1,605.23	3,731.62	3,092.07	6,564.	
3	Profit before tax	162.45	188.62	93.00	351.07	148.07	626.	
4	Tax expense							
(a)	Current tax	44.67	51.90	17.76	96.57	42.55	124.	
(b)	Deferred tax charge / (credit)	1.73	12.90	(11.38)	14.63	(19.61)	(7.	
	Total tax expense	46.40	64.80	6.38	111.20	22.94	116.	
5	Net profit for the period / year	116.05	123.82	86.62	239.87	125.13	510.	
6	Other comprehensive income / (loss)							
	Items that will not be reclassified to profit or loss							
(a)	Re-measurements of the defined benefit plans	(5.19)	(6.39)	4.82	(11.58)	4.14	(0.	
(b)	Deferred tax relating to remeasurements of the defined benefit plans	1.82	2.23	(1.69)	4.05	(1.45)	0.	
	Items that will be reclassified to profit or loss							
(a)	Foreign Currency Translation reserve	3.98	(21.82)	28.66	(17.84)	68.02	94.	
	Total Other comprehensive income / (loss)	0.61	(25.98)	31.79	(25.37)	70.71	93.	
7	Total comprehensive income for the period / year (5+6)	116.66	97.84	118.41	214.50	195.84	604.	
8	Profit attributable to							
	Equity shareholders to the company	116.05	123.82	86.62	239.87	125.13	510.	
	Non controlling interest	-	=	=	=	-	-	
		116.05	123.82	86.62	239.87	125.13	510.	
9	Total comprehensive income attributable to							
	Equity shareholders to the company	116.66	97.84	118.41	214.50	195.84	604.	
	Non controlling interest	-	-	-	-	-	-	
		116.66	97.84	118.41	214.50	195.84	604.	
10	Earnings per share (Face value of Re. 1/- each) (not annualised)							
(a)	Basic	0.97	1.00	0.70	1.97	1.02	4.	
(b)	Diluted	0.97	1.00	0.70	1.97	1.02	4.	

Notes:

- 1 The financial results for the quarter and six months ended June 30, 2019 were reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on July 30, 2019.
- 2 The Limited Review as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditor for the quarter and six months ended June 30, 2019 and June 30, 2018, quarter ended March 31, 2019 and audit for the year ended December 31, 2018 and expressed an unmodified opinion on the aforesaid results.
- 3 The scheme of amalgamation between R Systems International Limited ("the Company") and GM Solutions Private Limited (the "Transferor Company") (hereinafter called 'the Scheme'), was approved by the National Company Law Tribunal, New Delhi Bench vide order dated December 07, 2018. As a result of the amalgamation all rights and obligations, assets and liabilities, interests and claims of the Transferor Company were transferred to the Company with effect from the appointed date i.e. January 1, 2018.

The aforesaid Scheme was accounted under 'common control' method in accordance Ind AS 103 "Business Combinations" and correspondingly all assets, liabilities and reserves of the Transferor Company were accounted for at their respective book value in the books of the Company effective January 01, 2017. Accordingly, the results for the quarter ended June 30, 2018 have been restated to give effect the Scheme. Consequent to this restatement, the profit after tax for the quarter and six months ended June 30, 2018 is lower by Rs. 2.81 million.

- 4 The Company has issued Public Announcement dated January 16, 2019, for buy-back of equity shares of face value of Re. 1/- each from its existing shareholders as on the record date of February 01, 2019 on a proportionate basis through "Tender Offer" route in accordance with the provisions contained in the Securities and Exchange Board of India (Buy Back of Securities) Regulations, 2018 and the Companies Act, 2013 at a price of Rs. 65/- per equity share, payable in cash for a total consideration not exceeding Rs. 239.85 million. The Company has bought back 3.69 million equity shares for an aggregate amount of Rs. 239.85 million on April 09, 2019 and the aforesaid equity shares have been extinguished on April 15, 2019.
- 5 Effective January 1, 2019, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catchup transition method which is applied to contracts that were not completed as at the date of initial application. Accordingly, the comparatives have not been retrospectively adjusted. The adoption of the standard does not have any significant impact to the financial results of the Company.
- 6 During the quarter ended March 31, 2019, R Systems, Inc. (a wholly owned subsidiary of the Company) has completed the acquisition of 100% interest in Innovizant LLC, (Innovizant) effective January 1, 2019. Innovizant is engaged in providing IT Services focused on advanced analytics, data engineering, and digital connected systems. The management has assessed the fair value of investment at USD 3.02 million, out of which USD 1 million was paid on closing of the transaction and balance to be paid over the next three years on fulfillment of certain conditions. As per the requirement of Ind AS 103 " Business Combination" investment value is allocated to the identifiable assets and liabilities at fair value and the balance amount is kept under goodwill.
- 7 IBIZ Consulting (Thailand) Co. Ltd., Thailand became a subsidiary of IBIZ Consulting Pte Ltd., Singapore, a wholly owned subsidiary of the Company w.e.f. June 21, 2019. IBIZ Consulting (Thailand) Co. Ltd has applied for the business license in Thailand which is still under process with the authorities.
- 8 During the quarter ended June 30, 2019, the Company has issued 37,500 equity shares of Re. 1/- each pursuant to exercise of employee stock options under the R Systems International Limited Employee Stock Option Scheme 2007.

During the quarter ended June 30, 2018 and year ended December 31, 2018, the Company had issued 37,500 equity shares of Re. 1/-each pursuant to exercise of employee stock options under the R Systems International Limited Employee Stock Option Scheme 2007.

- 9 Refer Annexure A, Annexure B and Annexure C for the consolidated balance sheet, consolidated statement of cash flows and consolidated segment information respectively.
- 10 Previous period's figures have been regrouped wherever applicable, to the extent possible, to conform to the current period presentation.

For and on behalf of the Board

Sd/-

Avirag Jain

Director & Chief Technology Officer

DIN: 00004801

Place: NOIDA Date: July 30, 2019

R SYSTEMS INTERNATIONAL LIMITED Consolidated Balance Sheet as at June 30, 2019

A. Non-current assets (a) Property, plant and equipment (b) Capital work in progress (c) Investment property (d) Goodwill (e) Other Intangible assets (i) Investment (ii) Other financial assets (j) Deferred tax assets (net) (j) Other non-current assets (ii) Non-current assets (i) Investment (ji) Other non-current assets (a) Financial assets (iii) Investments (iii) Other financial assets (j) Uther non-current assets (iii) Investments (iii) Other financial assets (j) Uther non-current assets (iii) Investments (iii) Trade receivables (iii) Cash and cash equivalents (iv) Other bank balances (v) Other bank balances (v) Other financial assets (v) Other current assets (v) Other plant balances (v) Other current assets (v) Other current liabilities (v) Other financial liabilities (v) Other financial liabilities (v) Other financial liabilities (v) Other current liabilities (v) Other financial liabilities (v) Other financial liabilities (v) Other financial liabilities (v) Other financial liabilities (v) Other current liabi			(Rs. in million			
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(d) Other current liabilities356.373Total current liabilities (C)1,059.981,0				142.63		
Total current liabilities (C) 1,059.98 1,0				52.01		
		(d) Other current liabilities	356.37	399.41		
		Total current liabilities (C)	1,059.98	1,076.88		
		* *		1,205.64		
				4,434.67		

R Systems International Limited Consolidated Statement of Cash flows for the six months ended June 30, 2019

		C:	(Rs. in million) Six months ended			
	Dortiouloro					
	Particulars	30.06.2019 (Unaudited)	30.06.2018 (Unaudited)			
Δ	Cash flows from operating activities	(Orlaudited)	(Orlaudited)			
۸.	Net profit after tax	239.87	125.13			
l	Adjustments for:	207.07	123.13			
Ì	Tax Expense	111.20	22.94			
	Depreciation and amortisation expense	87.61	66.50			
	Provision / (Reversal) for doubtful debts (net)	(3.98)	29.62			
	Advances wriiten off	1.10	12.79			
	Employee share based payments expense	0.44	0.85			
	Unrealised foreign exchange loss / (gain)	(9.29)	(1.65)			
	Unrealised loss / (gain) on derivative instruments	(34.47)	48.09			
	Interest income	(29.78)	(33.89)			
	Rental income from investment property	(3.36)	(3.42)			
	Net gain arising on financial assets measured at FVTPL	(8.21)	(3.42)			
	Profit on sale / discarding of property, plant and equipment (net)					
	Interest expenses on FVTPL instrument	(0.37)	(0.17)			
	·	6.00	1.25			
	Interest expenses Operating profit before working capital changes	2.00	1.35			
	Operating profit before working capital changes	358.76	265.13			
	Movements in working capital:	100.07	(20.12)			
	(Increase) / Decrease in trade receivables	129.97	(20.12)			
	(Increase) / Decrease in other assets	(160.84)	(103.13)			
	Increase / (Decrease) in provision	16.01	18.21			
	Increase / (Decrease) in trade payables and other liabilities	(102.06)	(70.68)			
Ì	Cash generated from operations	241.84	89.41			
	Direct taxes paid, net of refunds	(48.92)	(56.86)			
_	Net cash from operating activities (A)	192.92	32.55			
В.	Cash flows from investing activities	(·)	4			
	Purchase of property, plant and equipment	(52.74)	(52.36)			
	Purchase of intangible assets	(5.18)	(4.56)			
	Proceeds from sale of property, plant and equipment	0.49	0.41			
	Acquisition of subsidiary (net of cash and cash equivalents acquired	(79.31)	-			
	amounting to Rs. 16.69 mn)					
	Investment in mutual fund	(125.00)	(140.00)			
	Payment of deferred consideration to erstwhile shareholders of subsidiary	(22.37)	-			
	Proceeds from long term fixed deposits with banks (net)	186.67	77.15			
	Rental income from investment property	34.53	3.20			
	Interest received	3.36	37.26			
	Net cash used in investing activities (B)	(59.55)	(78.90)			
C.	Cash flows used in financing activities					
	Proceeds from long-term borrowings	4.93	0.65			
	Repayment of long-term borrowings - current maturities	(2.52)	(2.77)			
	Proceeds from other non-current assets	(0.68)	-			
	Amount used in buy-back of equity shares	(239.85)	-			
	Proceeds from issuance of equity shares	0.45	0.45			
	Interest paid	(1.96)	(1.12)			
	Dividends paid (including CDT)	-	(85.49)			
	Net cash used in financing activities (C)	(239.63)	(88.28)			
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	(106.26)	(134.63)			
	Add: Cash and cash equivalents at the beginning of the period	841.17	929.02			
	Add: Effect of exchange rate changes on cash and cash equivalents held	(4.34)	33.38			
	in foreign currency	. ,				
ı	Cash and cash equivalents at the end of the period	730.57	827.77			

Annexure C

R SYSTEMS INTERNATIONAL LIMITED Consolidated Segment Information

							(Rs. in million)	
S.No.	Particulars	7	Three months ended		Six month	ns ended	Year ended	
		30.06.2019	31.03.2019	30.06.2018	30.06.2019	30.06.2018	31.12.2018	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment revenue							
	- Information technology services	1,837.44	1,782.49	1,517.39	3,619.93	2,902.04	6,286.48	
	- Business process outsourcing services	200.98	188.09	176.68	389.07	319.54	735.59	
	Total	2,038.42	1,970.58	1,694.07	4,009.00	3,221.58	7,022.07	
	Less: Elimination of intersegment sales	10.31	7.59	5.70	17.90	11.18	23.18	
	Revenue from operations	2,028.11	1,962.99	1,688.37	3,991.10	3,210.40	6,998.89	
2	Segment results before tax, interest and exceptional items							
	- Information technology services	148.65	175.20	79.83	323.85	128.34	528.52	
	- Business process outsourcing services	20.80	16.63	13.48	37.43	20.05	108.83	
	Total	169.45	191.83	93.31	361.28	148.39	637.35	
	(i) Finance costs	(4.20)	(3.80)	(0.63)	(8.00)	(1.35)	(2.65)	
	(ii) Interest income	12.44	17.34	16.35	29.78	33.89	64.06	
	(iii) Other unallocable income	6.32	5.25	3.88	11.57	6.44	16.98	
	(iv) Other unallocable expenses	(21.56)	(22.00)	(19.91)	(43.56)	(39.30)	(88.92	
	Profit before tax	162.45	188.62	93.00	351.07	148.07	626.82	

Note: Assets and liabilities of the Company are used interchangeably between segments and the Chief Operating Decision Maker (CODM) does not review assets and liabilities at reportable segment level. Accordingly, segment disclosure relating to assets and liabilities has not been provided as per Ind AS 108.

R SYSTEMS INTERNATIONAL LIMITED

CIN: L74899DL1993PLC053579

Registered Office : GF-1-A, 6, Devika Tower, Nehru Place, New Delhi- 110019

Tel: +91 120 4303500; Fax: +91 120 4082699

Website: www.rsystems.com; Email: rsil@rsystems.com

Statement of Standalone Audited Financial Results for the quarter and six months ended June 30, 2019

(Rs. in r						illion, except per share data)		
S.No.	Particulars	Th	ree months end	ed	Six months ended		Year ended	
		30.06.2019	31.03.2019	30.06.2018	30.06.2019	30.06.2018	31.12.2018	
	(Refer notes)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	
1	Income							
(a)	Revenue from operations	997.00	931.11	748.47	1,928.11	1,440.38	3,172.13	
(b)	Other income	30.51	58.04	1.60	88.55	18.78	87.28	
	Total income	1,027.51	989.15	750.07	2,016.66	1,459.16	3,259.41	
2	Expenses							
(a)	Employee benefits expense	660.32	628.21	524.81	1,288.53	1,031.92	2,169.18	
(b)	Finance costs	1.15	0.71	0.65	1.86	1.30	2.32	
(c)	Depreciation and amortisation expense	22.19	19.66	18.10	41.85	36.18	73.01	
(d)	Other expenses	187.36	164.37	172.05	351.73	296.02	609.46	
	Total expenses	871.02	812.95	715.61	1,683.97	1,365.42	2,853.97	
3	Profit before tax	156.49	176.20	34.46	332.69	93.74	405.44	
4	Tax expense							
(a)	Current tax	38.20	37.97	13.06	76.17	35.11	99.35	
(b)	Deferred tax charge / (credit)	4.13	20.03	(14.11)	24.16	(24.19)	(4.05)	
	Total tax expense	42.33	58.00	(1.05)	100.33	10.92	95.30	
5	Net profit for the period / year	114.16	118.20	35.51	232.36	82.82	310.14	
6	Other comprehensive income / (loss)							
	Items that will not be reclassified to profit or loss							
(a)	Re-measurements of the defined benefit plans	(5.19)	(6.39)	4.81	(11.58)	4.14	(0.77)	
(b)	Deferred tax relating to re-measurements of the defined	1.81	2.23	(1.68)	4.04	(1.45)	0.27	
	benefit plans							
	Total Other comprehensive income / (loss)	(3.38)	(4.16)	3.13	(7.54)	2.69	(0.50)	
7	Total comprehensive income for the period / year (5+6)	110.78	114.04	38.64	224.82	85.51	309.64	
8	Earnings per share							
	(Face value of Re. 1/- each) (not annualised)							
(a)	Basic	0.95	0.96	0.29	1.91	0.67	2.52	
(b)	Diluted	0.95	0.96	0.29	1.91	0.67	2.52	

See accompanying notes to the financial results

Notes

Place: NOIDA

Date : July 30, 2019

- 1 The financial results for the quarter and six months ended June 30, 2019 were reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on July 30, 2019.
- 2 An audit has been completed by the Statutory Auditors for the quarter and six months ended June 30, 2019 and June 30, 2018, quarter ended March 31, 2019 and year ended December 31, 2018. The statutory auditors have expressed an unmodified audit opinion on the aforesaid results.
- 3 The scheme of amalgamation between R Systems International Limited ("the Company") and GM Solutions Private Limited (the "Transferor Company") (hereinafter called 'the Scheme'), was approved by the National Company Law Tribunal, New Delhi Bench vide order dated December 07, 2018. As a result of the amalgamation all rights and obligations, assets and liabilities, interests and claims of the Transferor Company were transferred to the Company with effect from the appointed date i.e. January 1, 2018.

The aforesaid Scheme was accounted under 'common control' method in accordance Ind AS 103 "Business Combinations" and correspondingly all assets, liabilities and reserves of the Transferor Company were accounted for at their respective book value in the books of the Company effective January 01, 2017. Accordingly, the results for the quarter ended June 30, 2018 have been restated to give effect the Scheme. Consequent to this restatement, the profit after tax for the quarter and six months ended June 30, 2018 is lower by Rs. 2.81 million.

- 4 The Company has issued Public Announcement dated January 16, 2019, for buy-back of equity shares of face value of Re. 1/- each from its existing shareholders as on the record date of February 01, 2019 on a proportionate basis through "Tender Offer" route in accordance with the provisions contained in the Securities and Exchange Board of India (Buy Back of Securities) Regulations, 2018 and the Companies Act, 2013 at a price of Rs. 65/- per equity share, payable in cash for a total consideration not exceeding Rs. 239.85 million. The Company has bought back 3.69 million equity shares for an aggregate amount of Rs. 239.85 million on April 09, 2019 and the aforesaid equity shares have been extinguished on April 15. 2019.
- 5 Subsequent to the quarter ended June 30, 2019, the Company has completed acquisition of IBIZ Consulting Services India Private Limited from its wholly owned subsidiary IBIZ Consulting Pte. Ltd., Singapore. Consequent to the acquisition, IBIZ Consulting Services India Private Limited, which was earlier a step down subsidiary has become a direct subsidiary of the Company.
- 6 Effective January 1, 2019, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers" using the cumulative catch-up transition method which is applied to contracts that were not completed as at the date of initial application. Accordingly, the comparatives have not been retrospectively adjusted. The adoption of the standard does not have any significant impact to the financial results of the Company.
- 7 During the quarter ended June 30, 2019, the Company has issued 37,500 equity shares of Re. 1/- each pursuant to exercise of employee stock options under the R Systems International Limited Employee Stock Option Scheme 2007.

During the quarter ended June 30, 2018 and year ended December 31, 2018, the Company had issued 37,500 equity shares of Re. 1/- each pursuant to exercise of employee stock options under the R Systems International Limited Employee Stock Option Scheme 2007.

- 8 Refer Annexure A, Annexure B and Annexure C for the standalone balance sheet, standalone statement of cash flows and standalone segment information respectively.
- 9 Previous period's figures have been regrouped wherever applicable, to the extent possible, to conform to the current period presentation.

For and on behalf of the Board

Sd/-

AVIRAG JAIN

Director & Chief Technology Officer

DIN: 00004801

Annexure A

R SYSTEMS INTERNATIONAL LIMITED Standalone Balance Sheet as at June 30, 2019

As at June 30, 2019 Cember 31, 2018				(Rs. in million)
ASSETS A. Non-current assets (a) Property, plant and equipment (b) Capital work in progress (c) Investment property (d) Intangible assets (e) Financial assets (f) Other financial assets (f) Other financial assets (g) Non-current assets (pert) (g) Non-current assets (g) Financial asse				
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(a) Property, plant and equipment (b) Capital work in progress	ASSETS			
(a) Property, plant and equipment (b) Capital work in progress	A Non our	ant accets		
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(i) Investment (ii) Other financial assets (61) (iii) Other financial assets (62) (iii) Other financial assets (62) (iii) Other financial isbilities (iii) Other financial liabilities (iiii) Other financial liabilities (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			1.83	1.09
(ii) Other financial assets (het) (1) Deferred tax assets (het) (2) Other converted tax assets (het) (3) Non-current tax assets (het) (10) Ze 24.54 (1) Other non-current assets (A) (1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,477.65 (1,479.38 (1) 1,479.38 (1) 1,477.65 (1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.38 (1) 1,479.39 (1) 1,	(• <i>)</i>		005.00	005.00
(f) Deferred tax assets (net) (g) Non-current tax assets (net) (h) Other non-current assets (h) Other non-current assets 8.60 7.747.65 7.747.65 7.747.65 7.747.65 7.747.75	` '			
(g) Non-current tax assets (net) (h) Other non-current assets (A) 1,477.65 1,479.38 1.02 4.7.96 1.4.79.38 1.4.79.39 1.7.50.5 (li) Investments 1.2.15.79 1.2.90.19.50 1.7.50.5 (li) Cash and cash equivalents 2.15.79 1.2.90 1.7.50.5 (li) Other bank balances 2.2.39 1.7.50.5 (li) Other bank balances 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.38 1.2.39 1.2.39.38 1.3.39.32 1.3.39.32 1.3.39.32 1.3.39.32 1.3.39.32 1.3.39.32 1.3.39.32 1.3.39.32 1.3.39.33 1.3.39.32 1.3.39 1.3.	` '			
(h) Other non-current assets Total non-current assets Current assets (a) Financial assets (i) Investments (ii) Trade receivables (iii) Trade receivables (iv) Other bank balances (v) Other financial assets (b) Other current assets Total current assets A. Equity (a) Equity share capital (b) Other equity Total equity (A) Courrent liabilities (a) Financial liabilities (b) Borrowings (ii) Other financial liabilities (a) Financial liabilities (b) Provisions Total outstanding dues of micro enterprises and small enterprises (ii) Other financial liabilities (i) Trade payables - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (i) Derrowings (ii) Other financial liabilities (i) Trade payables - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Provisions (c) Current tabilities (d) Other current liabilities (e) Provisions (ii) Other financial liabilities (i) Trade payables - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (i) Other financial liabilities (ii) Other financial liabilities (iv) Other finan	` ,	• •		
Total non-current assets (A)	107	• ,		
B. Current assets (a) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Other bank balances (v) Other financial assets (b) Other current assets (c) Other financial assets (d) Other current assets (e) Other current assets (f) Other current assets (g) I,881.69 (g) I,890.44 (g) Equity AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity (c) Equity (a) Equity share capital (b) Other equity (c) Equity (a) Equity (a) Equity (c) Equity (a) Equity (a) Equity (b) Provisions (c) Provisions (d) Other financial liabilities (e) Financial liabilities (f) Trade payables (g) Financial liabilities (g) Financial liabi	` '			
(a) Financial assets (i) Investments (ii) Irrade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Other bank balances (v) Other financial assets (b) Other current assets (b) Other current assets (b) Other current assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Other current assets (h) Other financial liabilities (h) Provisions (h) Provisions (h) Other financial liabilities (h) Provisions (h) Other financial liabilities (h) Financial liabilities (h) Financial liabilities (h) Financial liabilities (h) Other financial liabilities (h) Provisions (h) Provisions (h) Other financial liabilities (h) Provisions (h) Other financial liabilities (l) Other financial	Total non-cur	rent assets (A)	1,477.65	1,479.38
(i) Investments (ii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iii) Cash and cash equivalents (iv) Other bank balances (v) Other financial assets (b) Other current assets (b) Other current assets Total current assets (B) Total assets (A+B) EQUITY AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity (c) Other equity (d) Equity share capital (e) Other equity (f) Other equity (g) Equity share capital (g) Other equity (g) Equity share capital (g) Other equity (h) Liabilities B. Non-current liabilities (g) Financial liabilities (g) Forovisions Total non-current liabilities (g) Frovisions Total non-current liabilities (g) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (j) Other financial liabilities (ii) Other financial liabilities (j) Trade payables - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (j) Other financial liabilities (j	B. Current a	essets		
(ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Other bank balances (v) Other financial assets (b) Other current assets (b) Other current assets (b) Other current assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Other current assets (g) 1,881.69 (g) 1,890.44 (g) Equity share capital (g) Equity share capital (g) Other equity (g) 2,561.80 (g) Financial liabilities (g) Financial liabilities (g) Provisions (g) Frovisions (g) Frovisions (g) Financial liabilities (g) Frovisions (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (g) Frovisions (g) Financial liabilities (g) Financial liabilities (g) Financial liabilities (g) Frovisions (g) Financial liabilities (g	(a) Fina	ncial assets		
(iii) Cash and cash equivalents (iv) Other bank balances (v) Other financial assets (b) Other current assets (b) Other current assets (b) Other current assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Other current assets (f) Other current assets (g) 1,881.69 (g) 1,881.69 (g) 1,890.44 (g) 2,681.40 (g) Other equity (g) 2,561.80 (g) 2,561.80 (g) 2,561.80 (g) 2,695.53 (g) Other equity (g) 2,681.40 (g) Borrowings (g) Borrowings (g) Other financial liabilities (g) Borrowings (g) Other financial liabilities (g) Provisions (g) Financial liabilities (g) F	(i)	Investments	332.72	199.50
(iv) Other bank balances (v) Other financial assets (v) Other financial assets (b) Other current assets (c) Other current assets (d) Other current assets (e) Other current assets (f) I,881.69 (g) I,891.40 (g) I,89	(ii)	Trade receivables	622.30	621.13
(v) Other financial assets (b) Other current assets (c) Other current assets (d) Other current assets (d) Other current assets (e) Other current assets (e) Other current assets (f) Other specific parts (f) Other specific	(iii)	Cash and cash equivalents	215.79	300.19
(b) Other current assets (B) 1,881.69 1,890.44 Total assets (A+B) 3,359.34 3,369.82 EQUITY AND LIABILITIES	(iv)	Other bank balances	2.39	175.05
Total current assets (B)	(v)	Other financial assets	584.66	494.85
Total assets (A+B)	(b) Othe	er current assets	123.83	99.72
EQUITY AND LIABILITIES A. Equity (a) Equity share capital (b) Other equity (c) Other equity (d) Other equity (e) Other equity (f) Other equity (f) Other equity (g) Other equity (h) Other financial liabilities (h) Other financial liabilities (h) Provisions (h) Other equity (h)	Total current	assets (B)	1,881.69	1,890.44
A. Equity (a) Equity share capital (b) Other equity (c) 2,561.80 (c) 2,572.28 Total equity (A) Liabilities B. Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Other financial liabilities (b) Provisions Total non-current liabilities (a) Financial liabilities (b) Provisions Total non-current liabilities (a) Financial liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Provisions (c) Current tax liability (Net) (d) Other current liabilities (d) Other current liabilities (d) Other current liabilities (d) Other current liabilities (E) Total current liabilities (E) Total current liabilities (C) Total current liabilities (B+C) (E) First, 7 545.82	Total assets ((A+B)	3,359.34	3,369.82
(a) Equity share capital (b) Other equity (C) Other equity (A) 2,561.80 2,572.28 Total equity (A) 2,681.40 2,681.40 2,695.53 Liabilities B. Non-current liabilities (i) Borrowings (ii) Other financial liabilities (ii) Provisions 39.33 15.91 (iii) Other financial liabilities (b) Provisions 119.30 109.60 Total non-current liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (ii) Trade payables - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (ii) Trade payables - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Trade payables - total outstanding dues of micro enterprises - 163.51 150.49 163.51 150.49 163.51 150.49 163.51 150.49 163.51 150.49 163.51 150.49 163.51 150.49 163.51 163.51 150.49 163.51 163.	EQUITY AND	LIABILITIES		
(a) Equity share capital (b) Other equity (C) Other equity (A) 2,561.80 2,572.28 Total equity (A) 2,681.40 2,681.40 2,695.53 Liabilities B. Non-current liabilities (i) Borrowings (ii) Other financial liabilities (ii) Provisions 39.33 15.91 (iii) Other financial liabilities (b) Provisions 119.30 109.60 Total non-current liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (ii) Trade payables - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (ii) Trade payables - total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (iii) Trade payables - total outstanding dues of micro enterprises - 163.51 150.49 163.51 150.49 163.51 150.49 163.51 150.49 163.51 150.49 163.51 150.49 163.51 150.49 163.51 163.51 150.49 163.51 163.	A . F			
(b) Other equity 2,561.80 2,572.28 Total equity (A) 2,681.40 2,695.53 Liabilities 2,681.40 2,695.53 B. Non-current liabilities 39.33 15.91 (i) Borrowings 39.33 15.91 (ii) Other financial liabilities 3.84 2.96 (b) Provisions 119.30 109.60 Total non-current liabilities 162.47 128.47 C. Current liabilities 162.47 128.47 C. Current liabilities 3.65 46.73 (i) Trade payables 46.73 46.73 - total outstanding dues of micro enterprises and small enterprises 53.65 46.73 (ii) Other financial liabilities 163.51 150.49 (b) Provisions 93.50 85.69 (c) Current tax liability (Net) 49.66 18.35 (d) Other current liabilities 155.15 244.56 Total current liabilities (B+C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29		tu abara aanital	110 (0	122.25
Total equity (A) 2,681.40 2,695.53 Liabilities B. Non-current liabilities Section 1 Section 2 Section 3				
Liabilities B. Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Other financial liabilities (b) Provisions Total non-current liabilities (a) Financial liabilities (b) Trade payables (c) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (iii) Other financial liabilities (iiii) Other financial liabilities (iiii) Other financial liabilitie			·	·
B. Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Other financial liabilities (b) Provisions Total non-current liabilities (B) (a) Financial liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (ij) Other current liabilities	Total equity (A)	2,001.40	2,095.53
(a) Financial liabilities	Liabilities			
(a) Financial liabilities		ont liabilities		
(i) Borrowings 39.33 15.91 (ii) Other financial liabilities 3.84 2.96 (b) Provisions 119.30 109.60 Total non-current liabilities (B) 162.47 128.47 C. Current liabilities (i) Trade payables - - - total outstanding dues of micro enterprises and small enterprises - - - - total outstanding dues of creditors other than micro enterprises and small enterprises 53.65 46.73 (ii) Other financial liabilities 163.51 150.49 (b) Provisions 93.50 85.69 (c) Current tax liability (Net) 49.66 18.35 (d) Other current liabilities 155.15 244.56 Total current liabilities (C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29				
(ii) Other financial liabilities 3.84 2.96 (b) Provisions 119.30 109.60 Total non-current liabilities (B) 162.47 128.47 C. Current liabilities (a) Financial liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities 163.51 150.49 (b) Provisions 93.50 85.69 (c) Current tax liability (Net) 49.66 18.35 (d) Other current liabilities 515.15 244.56 Total current liabilities (C) 515.47 545.82 Total liabilities (B+C) 677.94	()		20 22	15 01
(b) Provisions 119.30 109.60 Total non-current liabilities (B) 162.47 128.47 C. Current liabilities (a) Financial liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises 163.51 150.49 (b) Provisions 93.50 85.69 (c) Current tax liability (Net) 49.66 18.35 (d) Other current liabilities 155.15 244.56 Total current liabilities (B+C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29	1,7	3		
Total non-current liabilities (B) C. Current liabilities (a) Financial liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Provisions (c) Current tax liability (Net) (d) Other current liabilities Total current liabilities (C) Total liabilities (B+C) 162.47 128.47 128.47 163.47 163.51 150.49 46.73 46.73 150.49 49.66 18.35 155.15 244.56				
C. Current liabilities (a) Financial liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Provisions (c) Current tax liability (Net) (d) Other current liabilities Total current liabilities (C) Total liabilities (B+C) Ci) Total current liabilities (ii) Other surrent liabilities (iii) Other financial liabilities (iiii) Ot	()			
(a) Financial liabilities (i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (iii) Oth		• •	102.47	120.47
(i) Trade payables - total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Provisions (c) Current tax liability (Net) (d) Other current liabilities Total current liabilities (C) Total liabilities (B+C) - Total current liabilities - 53.65 46.73 150.49 93.50 85.69 49.66 18.35 155.15 244.56				
- total outstanding dues of micro enterprises and small enterprises - total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Provisions (c) Current tax liability (Net) (d) Other current liabilities Total current liabilities (C) Total liabilities (B+C) - total outstanding dues of micro enterprises - 53.65 46.73 150.49 93.50 85.69 49.66 18.35 244.56 515.15 545.82	` '			
and small enterprises	` '	, ,		
- total outstanding dues of creditors other than micro enterprises and small enterprises (ii) Other financial liabilities (b) Provisions (c) Current tax liability (Net) (d) Other current liabilities Total current liabilities (C) Total liabilities (B+C) 46.73 46.73 46.73 46.73 150.49 93.50 49.66 18.35 244.56 515.15 244.56			-	-
micro enterprises and small enterprises (ii) Other financial liabilities 163.51 150.49 (b) Provisions 93.50 85.69 (c) Current tax liability (Net) 49.66 18.35 (d) Other current liabilities 155.15 244.56 Total current liabilities (C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29				
(ii) Other financial liabilities 163.51 150.49 (b) Provisions 93.50 85.69 (c) Current tax liability (Net) 49.66 18.35 (d) Other current liabilities 155.15 244.56 Total current liabilities (C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29		S .	53.65	46.73
(b) Provisions 93.50 85.69 (c) Current tax liability (Net) 49.66 18.35 (d) Other current liabilities 155.15 244.56 Total current liabilities (C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29				
(c) Current tax liability (Net) 49.66 18.35 (d) Other current liabilities 155.15 244.56 Total current liabilities (C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29	` '			
(d) Other current liabilities 155.15 244.56 Total current liabilities (C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29	` ′			
Total current liabilities (C) 515.47 545.82 Total liabilities (B+C) 677.94 674.29		• • • • • • • • • • • • • • • • • • • •	49.66	
Total liabilities (B+C) 677.94 674.29	()			244.56
		* *	515.47	545.82
Total equity and liabilities (A+B+C) 3,359.34 3,369.82			677.94	674.29
	Total equity a	ind liabilities (A+B+C)	3,359.34	3,369.82

Annexure B

R SYSTEMS INTERNATIONAL LIMITED Standalone Statement of Cash Flows for the six months ended June 30, 2019

Adjustments for: Tax expense Depreciation and amortisation expense Depreciation and amortisation expense Provision / (Reversal) for doubtful debts (net) Employee share based payments expense Unrealised foreign exchange loss / (gain) Rental income from investment property Unrealised foreign exchange loss / (gain) Unrease / (decrease) in trade receivables Uncrease / (decrease) in trade receivables Uncrease / (decrease) in trade payables and other liabilities Uncrease / (decrease) in provisions Unrease / (decrease) in provisions Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in provisions Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables and other liabilities Unrease / (decrease) in trade payables / (decrease) in trade payables / (decrease) in trade pa		(Rs. in milli			
A. Cash flows from operating activities Net profit after tax Adjustments for: Tax expense Depreciation and amortisation expense Provision / (Reversal) for doubtful debts (net) Employee share based payments expense Unrealised foreign exchange loss / (gain) Rental income from investment property Rental incomes (26.34) Rental incomes (26.34) Rental incomes (26.34) Rental incomes (30.66) Rental incomes (40.64) Rental incom					
A. Cash flows from operating activities 232.36 8 Net profit after tax 232.36 8 Adjustments for: 100.33 1 Tax expense 100.33 1 Depreciation and amortisation expense 41.85 3 Provision / (Reversal) for doubtful debts (net) (12.50) 2 Employee share based payments expense 0.44 4 Unrealised foreign exchange loss / (gain) on derivative instruments (34.47) 4 Unrealised loss / (gain) on derivative instruments (34.47) 4 Interest sections (loss / (gain) on derivative instruments (34.47) 4 Interest leads (loss / (gain) on derivative instruments (34.47) 4 Interest leads (loss / (gain) on derivative instruments (34.47) 4 Interest leads (loss / (gain) on derivative instruments (34.47) 4 Interest leads (loss / (gain) on derivative instruments (34.47) 4 Interest leads (loss / (gain) on derivative instruments (36.20) (3 Interest lead (loss / (gain) on financial assets measured at FVTPL (8.21) (3 Operating pr	Particulars				
Net profit affer tax		(Audited)	(Audited)		
Adjustments for: Tax expense	A. Cash flows from operating activities				
Tax expense	Net profit after tax	232.36	82.81		
Depreciation and amortisation expense	Adjustments for:				
Provision / (Reversal) for doubtful debts (net)	Tax expense	100.33	10.92		
Employee share based payments expense 0.44 1.14 1.	Depreciation and amortisation expense	41.85	36.18		
Unrealised foreign exchange loss / (gain) (8.85) Unrealised loss / (gain) on derivative instruments (3.4.47) (3.47) Interest income (26.34) (31) Rental income from investment property (3.3.6) (3.36) Net gain arising on financial assets measured at FVTPL (8.21) (3.36) Interest expenses (9.28) (1.85) Operating profit before working capital changes (28.2.82) (1.85) Operating profit before working capital changes (1.85) Operating profit before working capital changes (28.06) (4.18) Increase / decrease in other assets (28.06) (4.18) Increase / decrease in other assets (28.06) (4.18) Increase / (decrease) in provisions (3.0.60) (4.18) Increase / (decrease) in rade psyables and other liabilities (7.7.46) (4.38) Increase / (decrease) in provisions (3.0.60) (4.18) Increase / (decrease) in provisions (3.0.60) (4.18) Respectively of the foreign operating activities (4.18) (3.10) Purchase of intangible assets (0.90) (0.90) (0.90) (0.90) Purchase of intangible assets (0.90) (0.	Provision / (Reversal) for doubtful debts (net)	(12.50)	21.90		
Unrealised loss / (gain) on derivative instruments	Employee share based payments expense	0.44	0.85		
Interest income	Unrealised foreign exchange loss / (gain)	(8.85)	1.48		
Rental income from investment property (3.36) (3 Net gain arising on financial assets measured at FVTPL (8.21) (3.21) (3.21) (3.21) (3.21) (3.21) (3.21) (3.21) (3.22) (3.21) (3.21) (3.22) (3.21) (3.22)	Unrealised loss / (gain) on derivative instruments	(34.47)	48.09		
Rental income from investment property (3.36) (3 Net gain arising on financial assets measured at FVTPL (8.21) (3 (3 (2 (3 (3 (3 (3 (3	Interest income	(26.34)	(31.36)		
Profit on sale / discarding of property, plant and equipment (net) Interest expenses Operating profit before working capital changes Movements in working capital: (Increase) / decrease in trade receivables (Increase) / decrease in trade receivables (Increase) / decrease in trade payables and other liabilities (Increase) / decrease) in provisions (Increase / (decrease) in cash and cash equivalents (net) (Increase / (decrease) in cash and cash equivalents (Increase / (decreas	Rental income from investment property		(3.42)		
Profit on sale / discarding of property, plant and equipment (net) Interest expenses Operating profit before working capital changes Movements in working capital: (Increase) / decrease in trade receivables (Increase) / decrease in trade receivables (Increase) / decrease in trade payables and other liabilities Increase / (decrease) in provisions Cash generated from operations Direct taxes paid, net of refunds Net cash from operating activities (A) B. Cash flows from investing activities Purchase of property, plant and equipment Investment in mutual fund Investment in mutual fund Investment in subsidiary Proceeds from long term fixed deposits with scheduled banks (net) Interest received Rental income from investing activities (B) C. Cash flows used in financing activities Proceeds from long-term borrowings Repayment of long-term borrowings- current maturities Proceeds from issuance of equity shares Interest paid Dividends paid (including CDT) Net cash used in financing activities (C) Ret increase / (decrease) in cash and cash equivalents held in foreign currency (0.28) (0.28) (0.28) (1.695) (1	Net gain arising on financial assets measured at FVTPL	(8.21)	(3.01)		
Interest expenses		, ,	(0.04)		
Movements in working capital changes Movements in working capital: (Increase) / decrease in trade receivables (Increase) / decrease in other assets (28.06) (41 Increase) / decrease) in trade payables and other liabilities (77.46) (43 Increase) / decrease) in provisions (28.06) (44 Increase) / decrease) in provisions (28.06) (46 Increase) / decrease) in provisions (28.06) (46 Increase) / decrease) in provisions (28.06) (46 Increase) / decrease) in provisions (29.149 77 Direct taxes paid, net of refunds (30.60) (46 Net cash from operating activities (A) (30.60) (46 Increase) / decrease) in provisions (42.78) (30.60) (46 Increase) / decrease) / decrease) (42.78) (30.60) (46 Increase) / decrease) / decrease			1.30		
Movements in working capital: (Increase) / decrease in trade receivables (Increase) / decrease in trade receivables (Increase) / decrease in trade receivables (Increase) / decrease) in trade payables and other liabilities (Increase) / decrease) in trade payables and other liabilities (Increase) / (decrease) in provisions (Increase) / (decrease) in rade payables and other liabilities (Increase) / (decrease) in provisions (Increase) / (·		165.70		
(Increase) / decrease in thrade receivables 18.25 (10 (Increase) / decrease in other assets (28.06) (41 Increase / (decrease) in trade payables and other liabilities (77.46) (43 Increase / (decrease) in provisions 5.94 3 Cash generated from operations 201.49 7 Direct taxes paid, net of refunds (30.60) (46 Net cash from operating activities (A) 170.89 28 B. Cash flows from investing activities 170.89 28 Purchase of property, plant and equipment (42.78) (30 Purchase of intangible assets (0,90) (0 Purchase of intangible assets (0,90) (0 Purchase of property, plant and equipment 0.40 (125.00) (140 Investment in mutual fund (125.00) (140 (125.00) (140 Investment in subsidiary - (53					
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Add: Cash and cash equivalents at the beginning of the period Add: Effect of exchange differences on cash and cash equivalents held in foreign currency 300.19 1.16			(88.23)		
Add: Effect of exchange differences on cash and cash equivalents held in foreign currency		(85.56)	(193.38)		
foreign currency		300.19	348.68		
Cash and each equivalents at the end of the period	-	1.16	0.52		
Cash and Cash equivalents at the end of the period	Cash and cash equivalents at the end of the period	215.79	155.82		

Annexure C

R SYSTEMS INTERNATIONAL LIMITED Standalone Segment Information

(Rs. in million)

S.No.	Particulars	Thr	ee months end	led	Six montl	Year ended	
		30.06.2019	31.03.2019	30.06.2018	30.06.2019	30.06.2018	31.12.2018
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
1	Segment revenue						
	- Information technology services	796.02	743.02	571.79	1,539.04	1,120.84	2,436.54
	- Business process outsourcing services	200.98	188.09	176.68	389.07	319.54	735.59
	Revenue from operations	997.00	931.11	748.47	1,928.11	1,440.38	3,172.13
2	Segment results before tax, interest and exceptional items						
	- Information technology services	137.55	158.17	23.26	295.72	74.06	299.28
	- Business process outsourcing services	20.80	16.63	13.48	37.43	20.05	108.83
	Total	158.35	174.80	36.74	333.15	94.11	408.11
	(i) Finance costs	(1.15)	(0.71)	(0.65)	(1.86)	(1.30)	(2.32)
	(ii) Interest income	11.10	15.24	14.95	26.34	31.36	57.81
	(iii) Other unallocable income	6.32	5.25	3.88	11.57	6.43	16.98
	(iv) Other unallocable expenses	(18.13)	(18.38)	(20.46)	(36.51)	(36.86)	(75.14)
	Profit before tax	156.49	176.20	34.46	332.69	93.74	405.44

Note: Assets and liabilities of the Company are used interchangeably between segments and the Chief Operating Decision Maker (CODM) does not review assets and liabilities at reportable segment level. Accordingly, segment disclosure relating to assets and liabilities has not been provided as per Ind AS 108.