

**Ruletek Inc**  
**Balance Sheet as at 31st March 2020**

**All Amounts are in USD**

Particulars	As at 31 March 2020	As at 31 March 2019
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	139,909	137,935
Capital work-in-progress	-	-
Goodwill	-	-
Other intangible assets		
Financial assets		
Investments #	-	-
Trade receivables	0	0
Trade receivables -Unbilled	0	0
Other financial assets	22,977	0
Deferred tax assets (net)	61,477	66,935
Other non-current assets	-	-
<b>Total non-current assets</b>	<b>224,363</b>	<b>204,870</b>
<b>Current assets</b>		
Inventories	-	-
Financial assets		
Investments	-	-
Trade receivables	3,745,161	2,929,311
Trade receivables -Unbilled	-	-
Cash and cash equivalents	9,165,689	5,227,372
Bank balances other than above	-	-
Other financial assets	64,300	53,295
Current tax assets (net)	41,979	-135,227
Other current assets	12,310	775
<b>Total current assets</b>	<b>13,029,440</b>	<b>8,075,525</b>
<b>TOTAL ASSETS</b>	<b>13,253,803</b>	<b>8,280,395</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	100	100
<b>Other equity</b>		
Reserves and surplus	12,623,369	7,558,702
Other reserves	-	-
<b>Equity attributable to owners of NIIT Technologies Limited</b>	<b>12,623,469</b>	<b>7,558,802</b>
Non-controlling interests	-	-
<b>Total equity</b>	<b>12,623,469</b>	<b>7,558,802</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial liabilities		
Borrowings	-	-
Other financial liabilities	-	-
Provisions	285,106	206,759
Deferred tax liabilities	-	-
Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>285,106</b>	<b>206,759</b>
<b>Current liabilities</b>		
Financial liabilities		
Trade payables	170,598	191,273
Other financial liabilities	-	-
Provisions	0	-
Other current liabilities	174,630	323,562
<b>Total current liabilities</b>	<b>345,228</b>	<b>514,835</b>
<b>Total Liabilities</b>	<b>630,334</b>	<b>721,594</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>13,253,803</b>	<b>8,280,395</b>

**Ruletek Inc.**  
**Statement of Profit and Loss for the year ended 31st March 2020**  
**All Amounts are in USD**

<b>Particulars</b>	<b>Year ended 31 March 2020</b>	<b>Year ended 31 March 2019</b>
Revenue from operations	18,855,605	15,330,288
Other income	22,977	579
<b>Total income</b>	<b>18,878,582</b>	<b>15,330,867</b>
<b>Expenses</b>		
Purchases of stock-in-trade	0	0
Changes in inventories of stock-in-trade	-	-
Employee benefits expense	10,642,363	8,423,086
Depreciation and amortisation expense	43,155	34,666
Other expenses	1,510,202	974,682
Finance costs	1,109	592
<b>Total expenses</b>	<b>12,196,829</b>	<b>9,433,026</b>
<b>Profit before tax exceptional items and tax</b>	<b>6,681,753</b>	<b>5,897,841</b>
Exceptional Items	0	
<b>Profit before tax from continuing operations</b>	<b>6,681,753</b>	<b>5,897,841</b>
Income Tax expense:		
Current tax	1,611,628	1,687,014
Deferred tax	5,458	-66,935
Total tax expense	<b>1,617,086</b>	<b>1,620,079</b>
<b>Profit for the year</b>	<b>5,064,667</b>	<b>4,277,762</b>
<b>Other comprehensive income/(loss)</b>		
<i>Items that may be reclassified to profit or loss</i>		
Deferred gains/(loss) on cash flow hedges	-	
Exchange Differences on Translation of Foreign Operations	-	
Income tax relating to these items		
	<b>0</b>	<b>0</b>
<i>Items that will not be reclassified to profit or loss</i>		
Remeasurement of post - employment benefit obligations (expenses) / income	0	0
Income tax relating to these items	-	0
	<b>0</b>	<b>0</b>
<b>Other comprehensive income/(loss) for the year, net of tax</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the year</b>	<b>5,064,667</b>	<b>4,277,762</b>
Profit is attributable to:		
Owners of NIIT Technologies Limited	5,064,667	4,277,762
Non-controlling interests	0	0
	<b>5,064,667</b>	<b>4,277,762</b>
Other comprehensive income is attributable to:		
Owners of NIIT Technologies Limited	0	0
Non-controlling interests	0	-
	<b>0</b>	<b>0</b>
Total comprehensive income is attributable to:		
Owners of NIIT Technologies Limited	5,064,667	4,277,762
Non-controlling interests	0	0
	<b>5,064,667</b>	<b>4,277,762</b>