

Anunta Tech Infrastructure Services Limited

Financial statements
together with the Independent Auditors' Report
for the year ended 31 March 2014

Anunta Tech Infrastructure Services Limited

Financial statements together with the Independent Auditors' Report

for the year ended 31 March 2014

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Anunta Tech Infrastructure Services Limited

Balance sheet

as at 31 March 2014

(Currency: In Indian rupees)

EQUITY AND LIABILITIES	<i>Note</i>	31 March 2014	31 March 2013
Shareholders' funds			
Share capital	3	10,500,000	10,500,000
Reserves and surplus	4	20,116,304	20,473,188
		30,616,304	30,973,188
Current liabilities			
Trade payables	5	6,292	1,362,433
Other current liabilities	6	10,460	41,947,253
		16,752	43,009,206
TOTAL		30,633,056	74,282,873
ASSETS			
Non-current assets			
Fixed assets	7		
- Tangible assets		-	9,800
- Intangible assets		78,595	1,034,711
		78,595	1,044,511
Other non-current assets	8	1,380,719	1,380,719
Current assets			
Current investments	9	26,000,000	-
Trade receivables	10	-	6,951,650
Cash and cash equivalents	11	1,153,356	1,445,266
Short-term loans and advances	12	2,020,386	63,460,727
		29,173,742	71,857,643
TOTAL		30,633,056	74,282,873
Significant accounting policies	2		

The accompanying notes from 1 to 22 are an integral part of the financial statements.

As per our report of even date attached.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No: 101248W

For and on behalf of the Board of Directors of
Anunta Tech Infrastructure Services Limited

Bhavesh Dhupelia

Partner

Membership No: 042070

Rajesh Subramaniam

Director

Dinesh Jain

Director

Mumbai

Shalabh Jain

Director

Sweta Shah
Company Secretary

2 May 2014

2 May 2014

Anunta Tech Infrastructure Services Limited

Statement of profit and loss

for the year ended 31 March 2014

(Currency: In Indian rupees)

	<i>Note</i>	31 March 2014	31 March 2013
Income			
Revenue from operations	13	2,513,175	59,919,235
Other income	14	6,536,793	2,366,657
		9,049,968	62,285,892
Expenses			
Employee benefits expense	15	-	18,265,006
Depreciation and amortisation	7	199,343	521,985
Other expenses	16	9,207,509	36,252,936
		9,406,852	55,039,927
Profit / (loss) before taxation		(356,884)	7,245,965
Less : Provision for taxation		-	-
- Current Tax		-	1,380,719
Less :- MAT credit entitlement		-	(1,380,719)
Profit / (loss) after taxation		(356,884)	7,245,965
Earnings per share			
Weighted average number of equity shares outstanding during the year		1,050,000	1,050,000
Earnings per share (Rs)			
- Basic and diluted		(0.34)	6.90
Nominal value per share (Rs)		10	10
Significant accounting policies	2		

The accompanying notes from 1 to 22 are an integral part of the financial statements.

As per our report of even date attached.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No: 101248W

**For and on behalf of the Board of Directors of
Anunta Tech Infrastructure Services Limited**

Bhavesh Dhupelia
Partner
Membership No: 042070

Rajesh Subramaniam
Director

Dinesh Jain
Director

Mumbai

Shalabh Jain
Director

Sweta Shah
Company Secretary

2 May 2014

2 May 2014

Anunta Tech Infrastructure Services Limited

Cash flow statement

for the year ended 31 March 2014

(Currency: In Indian rupees)

	31 March 2014	31 March 2013
<u>Cash flow from operating activities</u>		
Net profit / (loss) after tax	(356,884)	7,245,965
Adjustments for		
Depreciation and amortisation	199,343	521,985
Loss on sale on fixed asset	766,572	-
Foreign exchange loss, net	-	349,671
Profit on sale on investments, net	(1,258,180)	(1,116,827)
Interest expenses \ (income)	(485,422)	(1,249,830)
	<hr/>	<hr/>
Operating cash flow before changes in working capital	(1,134,571)	5,750,964
Changes in working capital		
Decrease / (Increase) in trade receivables	6,951,650	(6,951,650)
Decrease / (Increase) in loans and advances and other current assets	62,043,879	(61,210,835)
(Decrease) / Increase in trade payables, provisions and other current liabilities	(43,896,470)	10,962,564
	<hr/>	<hr/>
Net changes in working capital	25,099,059	(57,199,921)
Income taxes paid	-	(1,517,507)
	<hr/>	<hr/>
Net cash used in operating activities (A)	23,964,488	(52,966,464)
<u>Cash flow from investing activities</u>		
Purchase of investment in mutual funds	(309,500,000)	-
Sale of investment in mutual funds	284,758,180	13,116,827
Interest received	485,422	1,710,036
	<hr/>	<hr/>
Net cash generated from / (used in) investing activities (B)	(24,256,398)	14,826,863
<u>Cash flow from financing activities</u>		
	-	-
	<hr/>	<hr/>
Net cash generated from financing activities (C)	-	-
	<hr/>	<hr/>
Net decrease in cash and cash equivalents (A+B+C)	(291,910)	(38,139,601)
Cash and cash equivalents at the beginning of the year	1,445,266	39,584,867
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	1,153,356	1,445,266
	<hr/> <hr/>	<hr/> <hr/>

Anunta Tech Infrastructure Services Limited

Cash flow statement (*Continued*)

for the year ended 31 March 2014

(Currency: In Indian rupees)

Notes to the cash flow statement

Cash and cash equivalents consist of cash on hand and balance with banks. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts.

	31 March 2014	31 March 2013
Balances with banks		
- in current accounts	1,153,356	1,445,266
	<u>1,153,356</u>	<u>1,445,266</u>
	<u><u>1,153,356</u></u>	<u><u>1,445,266</u></u>

As per our report of even date attached.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No: 101248W

For and on behalf of the Board of Directors
Anunta Tech Infrastructure Services Limited

Bhavesh Dhupelia
Partner
Membership No: 042070

Rajesh Subramaniam
Director

Dinesh Jain
Director

Mumbai

Shalabh Jain
Director

Sweta Shah
Company Secretary

2 May 2014

2 May 2014

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

for the year ended 31 March 2014

(Currency: In Indian rupees)

1 Background

Anunta Tech Infrastructure Services Limited ('Anunta' or 'the Company') was incorporated on 1 November 2010. It is a 100% subsidiary of Firstsource Solutions Limited. The Company is engaged in the business of providing and facilitating range of Information Technology (IT) and IT enabled services, delivering technology-driven business solutions and other value added services related to IT. The Company commenced its business with effect from 31 December 2010. During the year ended on 31 March 2013, The Company had entered into a business transfer agreement with 'Anunta Technology Management Services Limited' (Purchaser) for transfer of its information technology infrastructure management services for a lump sum consideration of Rs.45 million included in sale of services.

2 Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting, in accordance with accounting principles generally accepted in India and comply with the Accounting Standards prescribed in the Companies (Accounting Standard) Rules, 2006 issued by the Central government in consultation with the National Advisory Committee on Accounting Standards and with the relevant provisions of the Companies Act, 1956, the Companies Act, 2013, to the extent applicable. All assets and liabilities have been classified as current and non current as per the company's normal operating cycle and other criteria set out in the revised schedule VI to the Act.

2.2 Use of estimates

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles ('GAAP') in India requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of income and expenses for the year. Management believes that the estimates made in the preparation of financial statements are prudent and reasonable. Actual results could differ from those estimates. Any revisions to accounting estimates are recognised prospectively in current and future periods.

2.3 Revenue recognition

Revenue from providing Information Technology Enabled Services (ITES) is recognised on accrual basis upon completion of the related services and is billable in accordance with the specific terms of the arrangement / acceptance of work.

Interest income is recognised using the time proportion method, based on the underlying interest rates.

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

for the year ended 31 March 2014

(Currency: In Indian rupees)

2.4 *Investments*

Non-current investments are carried at cost and provision is made when in the management's opinion there is a decline, other than temporary, in the carrying value of such investments. Current investments are valued at the lower of cost and market value.

2 Significant accounting policies (*Continued*)

2.5 *Fixed assets and depreciation*

Fixed assets are stated at cost less accumulated depreciation and impairment, if any. Cost includes freight, duties, taxes and incidental expenses related to acquisition and installation of the fixed assets. Depreciation on fixed assets is provided pro rata to the period of use based on management's best estimate of useful lives of the assets (which are shorter than those prescribed under the Companies Act, 1956) as summarized below:

Asset category	Useful life (in years)
<i>Tangible assets</i>	
Furniture, fixture and office equipment	3 - 5
<i>Intangible assets</i>	
Software	3 - 4

Individual assets costing upto Rs 5,000 are depreciated in full in the period of purchase.

2.6 *Impairment of assets*

In accordance with AS 28 'Impairment of Assets' prescribed in the Companies (Accounting Standards) Rules 2006, the carrying amounts of the Company's assets are reviewed at each balance sheet date to determine whether there is any impairment. The recoverable amount of the assets (or where applicable, that of the cash generating unit to which the asset belongs) is estimated as the higher of its net selling price and its value in use. An impairment loss is recognised whenever the carrying amount of an asset or a cash generating unit exceeds its recoverable amount. Impairment loss is recognised in the statement of profit and loss or against revaluation surplus where applicable.

2.8 *Leases*

Operating lease

Lease rentals in respect of assets acquired under operating lease are charged off to the statement of profit and loss as incurred on a straight line basis.

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

for the year ended 31 March 2014

(Currency: In Indian rupees)

2 Significant accounting policies (*Continued*)

2.9 Taxation

Income tax expense comprises current tax expense and deferred tax expense or credit.

Current taxes

Provision for current income-tax is recognised in accordance with the provisions of Indian Income-tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. In case of matter under appeal, full provision is made in the financial statements when the Company accepts liability.

Deferred taxes

Deferred tax assets and liabilities are recognised for the future tax consequences attributable to timing differences that result from differences between the profits offered for income taxes and the profits as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and the tax laws that have been enacted or substantively enacted at the balance sheet date. The effect of a change in tax rates on deferred tax assets and liabilities is recognised in the period that includes the enactment date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realized in the future, however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is virtual certainty of recognition of such assets. Deferred tax assets are reassessed for the appropriateness of their respective carrying values at each balance sheet date.

The profits of the Company are exempt from taxes under the Income tax Act, 1961, being profit from Special Economic Zones (SEZ). Income from SEZ are eligible for 100% deduction for the first five years, 50% deduction for next 5 years and 50% deduction for another 5 years, subject to fulfilling certain conditions. In this regard, the Company recognises deferred taxes in respect of those originating timing differences which reverse after the tax holiday period resulting in tax consequences. Timing differences which originate and reverse within the tax holiday period do not result in tax consequence and, therefore, no deferred taxes are recognised in respect of the same.

2.10 Earnings per share

The basic earnings per equity share is computed by dividing the net profit or loss for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the reporting period. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share, and also the weighted average number of equity shares which may be issued on the conversion of all dilutive potential shares, unless the results would be anti-dilutive.

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

for the year ended 31 March 2014

(Currency: In Indian rupees)

2 Significant accounting policies (*Continued*)

2.11 Provisions and contingencies

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent assets are not recognised in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, the asset and related income are recognised in the period in which the change occurs.

2.12 Foreign currency transactions

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of the transaction. Net exchange gain or loss resulting in respect of foreign exchange transactions settled during the year is recognised in the statement of profit and loss for the year. Foreign currency denominated assets and liabilities other than fixed assets are translated at the year end exchange rates and the resulting net gain or loss is recognised in the statement of profit and loss.

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

as at 31 March 2014

(Currency: In Indian rupees)

31 March 2014 31 March 2013

3 Share capital

Authorised

1,500,000 (31 March 2013: 1,500,000) equity shares of Rs 10 each	15,000,000	15,000,000
	15,000,000	15,000,000

Issued, subscribed and paid-up

1,050,000 (31 March 2013: 1,050,000) equity shares of Rs 10 each, fully paid up	10,500,000	10,500,000
	10,500,000	10,500,000

a. Reconciliation of shares outstanding at the beginning and at the end of the year

	31 March 2014		31 March 2013	
	Number of shares	Amount	Number of shares	Amount
At the commencement of the year	1,050,000	10,500,000	1,050,000	10,500,000
At the end of the year	1,050,000	10,500,000	1,050,000	10,500,000

b. Particulars of shareholders holding more than 5% equity shares

	31 March 2014		31 March 2013	
	Number of shares	% of holding	Number of shares	% of holding
Firstsource Solutions Limited, holding company	1,050,000	100	1,050,000	100

c. Rights, preferences and restrictions attached to equity shares

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder are in proportion to its share of the paid-up equity capital of the Company.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

as at 31 March 2014

(Currency: In Indian rupees)

	31 March 2014	31 March 2013
4 Reserves and surplus		
Securities premium account		
At the commencement of the year	90,000,000	90,000,000
At the end of the year	<u>90,000,000</u>	<u>90,000,000</u>
Balance in statement of profit and loss		
At the commencement of the year	(69,526,812)	(76,772,777)
Add: Net (loss) / profit for the year	<u>(356,884)</u>	<u>7,245,965</u>
At the end of the year	<u>(69,883,696)</u>	<u>(69,526,812)</u>
	<u>20,116,304</u>	<u>20,473,188</u>
	<u><u>20,116,304</u></u>	<u><u>20,473,188</u></u>
5 Trade payables		
Trade payables for service and goods (for dues to micro and small suppliers refer note 22)	6,292	1,362,433
	<u>6,292</u>	<u>1,362,433</u>
	<u><u>6,292</u></u>	<u><u>1,362,433</u></u>
6 Other current liabilities		
Payable to Firstsource Group USA, Inc.	-	12,563,063
Payable to Firstsource Solutions UK Limited	-	29,083,711
Other liabilities	-	300,479
	<u>10,460</u>	<u>41,947,253</u>
	<u><u>10,460</u></u>	<u><u>41,947,253</u></u>

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

as at 31 March 2014

(Currency: In Indian rupees)

7 Fixed assets

	Tangible Furniture, fixtures and office equipment	Intangible Software	Total
Gross block (at cost)			
As at 1 April 2013	16,173	2,238,896	2,255,069
Deletions during the year	(16,173)	(1,863,896)	(1,880,069)
As at 31 March 2014	<u>-</u>	<u>375,000</u>	<u>375,000</u>
Accumulated depreciation / amortisation			
As at 1 April 2013	6,373	1,204,185	1,210,558
Charge for the year	798	198,545	199,343
On deletions during the year	(7,171)	(1,106,325)	(1,113,496)
As at 31 March 2014	<u>-</u>	<u>296,405</u>	<u>296,405</u>
Net block	-	78,595	78,595
As at 31 March 2013	<u>9,800</u>	<u>1,034,711</u>	<u>1,044,511</u>

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

as at 31 March 2014

(Currency: In Indian rupees)

7 Fixed assets (*Continued*)

	Tangible Furniture, fixtures and office equipment	Intangible Software	Total
Gross block (at cost)			
As at 1 April 2012	16,173	2,238,896	2,255,069
As at 31 March 2013	<u>16,173</u>	<u>2,238,896</u>	<u>2,255,069</u>
Accumulated depreciation / amortisation			
As at 1 April 2012	3,138	685,435	688,573
Charge for the year	3,235	518,750	521,985
As at 31 March 2013	<u>6,373</u>	<u>1,204,185</u>	<u>1,210,558</u>
Net block			
As at 31 March 2012	<u>13,035</u>	<u>1,553,461</u>	<u>1,566,496</u>

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

as at 31 March 2014

(Currency: In Indian rupees)

	31 March 2014	31 March 2013
8 Other current assets		
<i>(Unsecured, considered good unless otherwise stated)</i>		
Minimum alternate tax credit carried forward	1,380,719	1,380,719
	<u>1,380,719</u>	<u>1,380,719</u>
	<u><u>1,380,719</u></u>	<u><u>1,380,719</u></u>
9 Current investments		
<i>(at lower of cost and fair value)</i>		
Non-trade (Unquoted)		
137,087 (31 March 2013: Nil) units of ICICI Prudential Liquid - Direct Plan Growth	26,000,000	-
	<u>26,000,000</u>	<u>-</u>
	<u><u>26,000,000</u></u>	<u><u>-</u></u>
(Net assets value of unquoted investments is 26,040,000 (31 March 2013: Rs Nil))		
10 Trade receivables		
<i>(Unsecured)</i>		
Receivables outstanding for a period exceeding six months from the date they become due for payment		
- considered good	-	44,877
	<u>-</u>	<u>44,877</u>
Others receivables		
- considered good	-	6,906,773
	<u>-</u>	<u>6,906,773</u>
	<u>-</u>	<u>6,951,650</u>
	<u><u>-</u></u>	<u><u>6,951,650</u></u>
11 Cash and cash equivalents		
Balances with banks		
- in current accounts	1,153,356	1,445,266
	<u>1,153,356</u>	<u>1,445,266</u>
	<u><u>1,153,356</u></u>	<u><u>1,445,266</u></u>

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

as at 31 March 2014

(Currency: In Indian rupees)

12 Short-term loans and advances

(Unsecured, considered good)

To related party

Recoverable from Firstsource Solutions Limited	-	62,867,465
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To parties other than related party

Tax deducted at source recoverable, net of provision for tax	1,958,665	593,262
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Service tax receivable	61,721	-
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	2,020,386	63,460,727
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Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

for the year ended 31 March 2014

(Currency: In Indian rupees)

	31 March 2014	31 March 2013
13 Revenue from operations		
Sale of services	2,513,175	59,919,235
	<u>2,513,175</u>	<u>59,919,235</u>
14 Other income		
Interest income	485,422	1,249,830
Profit on sale / redemption of current investments, net	1,258,180	1,116,827
Provision for expenses written off	4,793,191	-
	<u>6,536,793</u>	<u>2,366,657</u>
15 Employee benefits expense		
Salaries and wages	-	17,438,924
Contribution to provident and other funds	-	691,855
Staff welfare expenses	-	134,227
	<u>-</u>	<u>18,265,006</u>
16 Other expenses		
Rent	217,039	4,420,306
Rates and taxes	-	34,890
Legal and professional fees	-	1,722,063
Car and other hire charges	-	435,544
Maintenance and upkeep	-	4,423,635
Recruitment and training expenses	-	74,752
Travel and conveyance	-	2,515,450
Communication expenses	-	721,894
Software expenses	-	105,589
Printing and stationery	-	39,795
Payment to auditors		
- Statutory audit	100,000	100,000
- Reimbursement of expenses	5,000	5,020
Meeting and seminar	-	494,376
Marketing expenses	-	12,835,255
Computer expenses	-	25,535
Loss on sale of fixed assets, net	766,572	-
Information services	-	459
Bank administration charges	40,656	15,667
Membership fees	-	4,448
Common corporate costs	-	7,900,000
Foreign exchange loss, net	8,076,785	349,672
Miscellaneous expenses	1,457	28,586
	<u>9,207,509</u>	<u>36,252,936</u>

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

for the year ended 31 March 2014

(Currency: In Indian rupees)

17 Segmental reporting

The Company has only one reportable Segment which is IT/ IT enabled services. Accordingly, figures appearing in the financial statements relate to this segment. Further, the entire operations are within India and hence, there is no separate geographic segment.

18 Related party transactions

Details of related parties including summary of transactions entered into during the year ended 31 March 2014 are summarized below:

a. Names of related parties and description of relationships:

Holding company	<ul style="list-style-type: none"> • Firstsource Solutions Limited
Fellow subsidiary	<ul style="list-style-type: none"> • Firstsource Group USA, Inc. • Firstsource Solutions UK Limited

b. Transactions during the year and balances outstanding as at 31 March 2014 with related parties are as follows:

Name of the related party	Description	Transaction value during the year ended		Receivable / (payable) at	
		31 March 2014	31 March 2013	31 March 2014	31 March 2013
Firstsource Solutions Limited	Reimbursement of expenses	225,038	2,297,106	-	-
	Recovery of expenses	-	17,059,275	-	62,867,465
Firstsource Group USA Inc	Reimbursement of expenses	-	-	-	(12,563,063)
Firstsource Solutions UK Limited	Reimbursement of expenses	-	20,115,115	-	(29,083,711)

19 Foreign currency exposures on payables that are not hedged by derivative instruments or otherwise are Rs Nil (31 March 2013: Rs 12,563,063 equivalent to USD 0.23 million) and (31 March 2013: Rs 29,083,711 equivalent to GBP 0.35 million).

20 Supplementary statutory information (accrual basis)

	31 March 2014	31 March 2013
<i>Expenditure in foreign currency</i>		
Marketing and support expenses	-	12,780,255
Meetings and seminars	-	421,520
Professional fees	-	535,663
Software expenses	-	50,130

Anunta Tech Infrastructure Services Limited

Notes to the financial statements (*Continued*)

for the year ended 31 March 2014

(Currency: In Indian rupees)

21 Employee Benefit

Contribution to provident funds

The provident fund charge during the year amounts to Rs Nil (31 March 2013: Rs 691,855)

22 Under the Micro Small and Medium Enterprises Development Act, 2006, (MSMED) which came into force from 2 October 2006 and on the basis of the information and records available with the Management:

	31 March 2014	31 March 2013
Principal amount and the interest due thereon remaining unpaid to any supplier as at the period end	Nil	Nil
Amount of interest paid by the Company in terms of section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting period	Nil	Nil
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED	Nil	Nil
Amount of interest accrued and remaining unpaid at the end of the accounting period	Nil	Nil
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible	Nil	Nil

As per our report of even date attached.

For **B S R & Co. LLP**
Chartered Accountants
Firm's Registration No: 101248W

For and on behalf of the Board of Directors of
Anunta Tech Infrastructure Services Limited

Bhavesh Dhupelia
Partner
Membership No: 042070

Rajesh Subramaniam
Director

Dinesh Jain
Director

Mumbai

Shalabh Jain
Director

Sweta Shah
Company Secretary

2 May 2014

2 May 2014