T. Ramachandran & Co.,
Chartered Accountants

Independent Auditor's Opinion

To the Members of M/s. IGATE INFRASTRUCTURE MANAGEMENT SERVICES LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. IGATE Infrastructure Management Services Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2016, the Statement of Profit and Loss, the Cash Flow Statement for the year ended as at 31st March 2016 then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Management is responsible for the matters stated in section 134(5) of the Companies Act 2013("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.
We have conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making, those risk assessments, the auditor considers the internal financial control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

T. RAMACHANDRAN & CO. * BANGALORE * CHARTERED ACCOUNTANTS

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transactions and dispositions of the assets of the company; (2) provide reasonavle assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with genarally accepted accounting principals and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company, and (3) provide reasonable assurance reagarding prevention or timely detection of unauthorised acquisition, use, or disposition of company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitation of internal financial controls over financial reporting , including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also , projection of any evaluation of the internal financial controls over financial reporting to future periods are subject to risk that the internal financial control over financial reporting may become in adequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion , the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2016, based on the internal controls Over Financial Reporting criterial established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For M/s.T. Ramachandran & Co.,
Chartered Accountants (FRN 009009S)

T Ramachandran
Partner (Membership No 207600)

T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

Place: Bangalore

Date: 2/07/16

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view and are in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2016;
(b) in the case of the Statement of Profit and Loss, of the loss of the Company for the year ended on 31st March 2016
(c) In the case of the Cash flow Statement, the cash flows of the company for the year ended as on 31st March 2016

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015("the Order") issued by the Central Government in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3and 4 of the Order and a report on internal financial controls under 143(3)(i) of the companies Act 2013.

2. As required by Section 143(3) of the Act, we report that:

   (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   (c) The Balance Sheet, Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the Balance Sheet, Statement of Profit and Loss, and the Cash Flow Statement comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.

   (e) On the basis of the written representations received from the directors as on 31st March, 2016 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2016 from being appointed as a director in terms of section 164(2) of the Act.

   (f) With respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

      i) The company does not have any pending litigations which would impact its financial position
      ii) The company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses
      iii) The company does not have any amount to be transferred to the Investors Education and Protection Fund

For M/s. T. Ramachandran & Co.,
Chartered Accountants (FRN 009009S)

T Ramachandran
Partner (Membership No 207600)

Place: Bangalore
Date: 2/9/16

T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

ANNEXURE REFERRED TO IN PARAGRAPH (1) OF OUR REPORT OF EVEN DATE AS REQUIRED UNDER SECTION 143 (3) (i) OF THE ACT ON THE AUDITED FINANCIAL STATEMENTS STATEMENT OF M/s. IGATE INFRASTRUCTURE MANAGEMENT SERVICES LIMITED

Report on the Internal financial controls under the clause(i) of sub-section 3 of section 143 of the companies act 2013.

We have audited the internal financial controls over financial reporting of M/s. IGATE Infrastructure Management Services Limited as of 31st March 2016 in conjunction with our audit of the audited financial statements of the company for the year ended on that date.

Mangement's Responsibility For internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal controls Over Financial Reporting criterial established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, Implementation, and maintainance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safegaurding of its assets, the prevention and detection of frauds and errors, the accurecy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the companies Act, 2013.

Auditors Responsibility

Our responsibility is to express an opinion on the company's internal financial controls over financial reposrting based on our audit. We conducted our audit in accordance with the guidance note on audit of internal financial controls over financial reporting and standards on auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the companies act,2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial control and, both issued by thr Institute of chartered accounatnst of India. Those standards and guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all amterial aspects.

Our audit involves performing procedured to obtain audit evidence about the asequecy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that material o weakness exists, and testing and evaluating teh design and operating effectiveness of internal control based on the assessed risk. The proceedured selected depend on the auditor's judgement, including the assessment of the risks of material missstatement of the financial statementas, whether due to fraud or error

We believe that the audit evidence we have obtained is sufficient and approriate to provide a basis for our audit opinion on the company's internal financial controls system over financial reporting.

Meaning Of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and preperation of financial statements for external purposes in accordance with genarally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in responsible detail, accurately and fairly reflect the

ANNEXURE REFERRED TO IN PARAGRAPH (1) OF OUR REPORT OF EVEN DATE AS REQUIRED UNDER SUBSECTION 11 OF SECTION 143 OF THE ACT

1) Fixed assets
   a. According to the information and explanations given to us and based on the examination carried out by us, the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets
   b. According to the information and explanations given to us, the management has conducted the physical verification of fixed assets and in our opinion, the procedures followed for such verification is reasonable having regard to size of the company and no material discrepancies were noticed during such verification.
   c. The company does not hold any immovable property.
2) Inventories
   The company is a service company and does not hold any inventory hence the clause 3(ii) relating to inventory is not applicable to the company

3) Loans
   The company has not given any loans to directors or companies other than the loans given to employees in the regular course of business and the terms and conditions of the same are not prima facie prejudicial to the interest of the company
   According to the information and explanations given to us and based on our verification the company has not made any investments or given guarantees to the parties listed in the register maintained under section 189 of the act
4) Fixed Deposits
   Based on our scrutiny of the company's records and according to the information and explanations provided by the management, in our opinion, the company has not accepted any deposits so far upto 31st March 2016.

5) Cost Records

   We have been informed by the management, that no cost records have been prescribed under section 148(1) of the Companies Act, 2013 in respect of the operations of the company.

6) Statutory Dues :
   a) According to the information and explanations given to us, and the records of the company examined by us, in our opinion, the company is generally regular in depositing the undisputed statutory dues including the provident fund, employees state insurance, income tax, wealth tax, sales tax, service tax, excise duty, and cess and any other material statutory dues as may be applicable with the appropriate authorities
   b) According to the information and explanations given to us, no undisputed dues payable in respect of income tax, sales tax, customs duty, cess were outstanding as at 31st March 2016 for a period more than six months from the date they became payable
   c) According to the information and explanations given to us and records provided there are no dues of sales tax/income tax/VAT/customs duty/Service tax/excise duty/cess which have not been deposited on account of any dispute.
7) According to the information and explanations given to us, the company has not taken any term loans obtained during the year.

8) According to the records of the company examined by us and the information and explanations given to us, the company has not availed any loans from banks, financial institutions and hence the question of repayment of dues does not arise.

9) According to the information and explanations furnished to us and based on the representation given by the management and based on the examination carried out by us in accordance with the generally accepted auditing practices in India, no fraud against or by the company has been noticed or reported during the year.

T. PARAMESHWAR & CO. * BANGALORE * CHARTERED ACCOUNTANTS

10) According to the information and explanations given to us and based on the examination carried out by us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements etc , as required by the applicable accounting standards.

11) The company did not raise any money by way of initial public offer or further public offer (Including debt instruments) and term loans during the year under review and hence the question of end use of the same does not arise

12) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence the requirement of section 42 of the Companies Act, 2013 is not applicable to the company

13) The company has not entered into any non-cash transactions with directors or persons connected with him and if so, during the year under review and hence the Clause 3(xv) of CARO 2016 is not applicable to the company

14) The company is not a Nidhi company and hence the clause relating to Nidhi Company is not applicable.

15) According to the information and explanations given to us, the company is not required to be registered under section 45-IA of the reserve Bank of India Act, 1934

For M/s.T. Ramachandran & Co.,
Chartered Accountants (FRN 009009S)

T Ramachandran
Partner (Membership No 207600)

Place: Bangalore

Date: 2/9/16

T. RAMACHANDRAN & CO. * BANGALORE * CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Limited
Balance sheet as at 31 March 2016

(Rs. in thousands)

	Notes	31 March 2016	31 March 2015
Equity and liabilities			
Shareholders' funds			
Share capital	3	28,579	28,579
Reserves and surplus	4	(22,202)	(1,824)
		6,377	26,755
Non-current liabilities			
Long-term borrowings	5	72,900	55,300
Other long-term liabilities	6	12,263	6,378
Long-term provisions	7	588	442
		85,751	62,120
Current liabilities			
Trade payables	8	17,441	63,632
Other current liabilities	8	19,470	4,325
Short-term provisions	7	317	132
		37,228	68,089
TOTAL		129,356	156,964
Assets			
Non-current assets			
Fixed assets			
Tangible assets	9	-	-
Intangible assets	10	-	-
		-	-
Loans and advances	11	67,171	81,953
Other non-current assets	12.2	1,390	1,390
		68,561	83,343
Current assets			
Current investments	12	3,785	-
Trade receivables	13.1	14,858	31,678
Cash and bank balances	14	302	11,669
Loans and advances	11	35,687	28,798
Other current assets	13.2	6,163	1,476
		60,795	73,621
TOTAL		129,356	156,964
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For T Ramachandran & Co
Firm registration number: 009009S
Chartered Accountants

per T Ramchandran
Partner
Membership no. 207600

Place : Bangalore
Date : September 2, 2016

For and on behalf of the board of directors of
IGATE Infrastructure Management Services Limited

Rajesh Ramdas
Director

Mukund Srinath
Director

Place : Bangalore
Date : September 2, 2016

IGATE Infrastructure Management Services Limited
Statement of profit and loss for the year ended 31 March 2016

(Rs. in thousands)

	Notes	31 March 2016	31 March 2015
Income			
Revenue from operations		16,985	103,826
Other income	15	2,793	5,565
Total revenue (I)		19,778	109,391
Expenses			
Employee benefits expense	16	25,378	104,859
Other expenses	17	8,232	31,452
Finance costs	18	6,546	4,614
Total (II)		40,156	140,925
Profit before tax (I) - (II)		(20,378)	(31,534)
Tax expenses			
Current tax		-	-
Pertaining to profit for the current period		-	225
Adjustment of tax relating to earlier periods		-	225
Total tax expense		(20,378)	(31,759)
Profit for the year			
Earnings per equity share[nominal value of share of Rs 10 (31 March 2015: Rs 10)]	21	(7.13)	(11.11)
Basic & Diluted			
Computed on the basis of profit for the year			
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For T Ramachandran & Co
Firm registration number: 009009S
Chartered Accountants

per T Ramchandran
Partner
Membership no. 207600

Place : Bangalore
Date : September 2, 2016

For and on behalf of the board of directors of
IGATE Infrastructure Management Services Limited

Rajesh Ramdas
Director

Mukund Srinath
Director

Place : Bangalore
Date : September 2, 2016

IGATE Infrastructure Management Services Limited
Cash flow statement for the year ended 31 March 2016

(Rs. in thousands)

		31 March 2016	31 March 2015
Cash flows from operating activities			
Profit before tax		(20,378)	(31,534)
Adjustment to reconcile profit before tax to net cash flows			
Bad debts written off		4,298	671
Net gain on sale of current and non current investments		(485)	(137)
Interest expense		6,539	4,561
Operating profit before working capital changes		**(10,026)**	**(26,439)**
Movements in working capital:			
(Decrease) /Increase in trade payables		(46,191)	9,121
Increase/(Decrease) in short-term provisions		185	(2,046)
Decrease in other current liabilities		7,745	(1,559)
Increase /(Decrease) in long-term provisions		146	(3,027)
Decreasein trade receivables		12,522	925
Decrease in short-term loans and advances		1,214	778
Decreasein long-term loans and advances		420	1,947
(Increase)/Decrease in other current assets		(4,687)	13,339
Decrease /(Increase) in other non-current assets		-	(1,424)
Cash generated from operations		**(38,672)**	**(8,385)**
Direct taxes paid (net of refunds)		6,259	(10,265)
Net cash flows from operating activities (A)		**(32,413)**	**(18,650)**
Cash flows from investing activities			
Purchase of current investments		(21,000)	(14,000)
Proceeds from sale of current investments		17,700	14,136
Net cash flows used in investing activities (B)		**(3,300)**	**136**
Cash flows from financing activities			
Proceeds from long-term borrowings		25,000	25,800
Interest paid		(654)	(456)
Net cash flows from/(used in) financing activities (C)		**24,346**	**25,344**
Net (decrease)/increase in cash and cash equivalents during the year (A+B+C)		(11,367)	6,830
Cash and cash equivalents at the beginning of the year		11,669	4,839
Cash and cash equivalents at the end of the year		**302**	**11,669**
Components of cash and cash equivalents			
Balances with banks:			
On current accounts		302	11,249
Margin money deposit		-	420
		302	**11,669**
Summary of significant accounting policies	2.1		

As per our report of even date

For T Ramachandran & Co
Firm registration number: 009009S
Chartered Accountants

per T Ramchandran
Partner
Membership no. 207600

T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

Place : Bangalore
Date : September 2, 2016

For and on behalf of the board of directors of
IGATE Infrastructure Management Services Limited

Rajesh Ramdas
Director

Mukund Srinath
Director

Place : Bangalore
Date : September 2, 2016

1. Corporate information

IGATE Infrastructure Management Services Limited ("the Company") is a public Company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The Company is primarily engaged in providing comprehensive range of IT support services including system integration, system maintenance and support services which are broadly categorized into Facility Management Services and Maintenance Services.

2. Basis of preparation

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

On July 18, 2016, the Company's Board of Directors approved the plan to merge the Company with its Holding Company IGATE Global Solutions Limited and filed a scheme of amalgamation with the Honorable High Court of Bombay, India on August 01, 2016. The Appointed date fixed under the Scheme of Arrangement was April 01, 2016.

2.1 Summary of significant accounting policies

a Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

b Tangible fixed assets

Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs, if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

c Depreciation on tangible fixed assets

Till the year ended 31 March 2014, Schedule XIV to the Companies Act, 1956, prescribed requirements concerning depreciation of fixed assets. From current year, Schedule XIV has been replaced by Schedule II to the Companies Act, 2013. The applicability of Schedule II has resulted in the following changes related to depreciation of fixed assets. Unless stated otherwise, the impact mentioned for the current year is likely to hold good for future years also.

Till the year ended 31 March 2014, depreciation rates prescribed under Schedule XIV were treated as minimum rates and the company was not allowed to charge depreciation at lower rates even if such lower rates were justified by the estimated useful life of the asset. Schedule II to the Companies Act 2013 prescribes useful lives for fixed assets which, in many cases, are different from lives prescribed under the erstwhile Schedule XIV. However, Schedule II allows companies to use higher/ lower useful lives and residual values if such useful lives and residual values can be technically supported and justification for difference is disclosed in the financial statements.

Depreciation on fixed assets is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013.The management believes that depreciation rates currently used fairly reflect its estimate of the useful lives and residual values of fixed assets, though these rates in certain cases are different from lives prescribed under Schedule II The Company has used the following useful lives to provide depreciation on its fixed assets.

Asset	Years (SLM)
Computers and related assets	3
Office equipments	5
Furniture and fixtures	5

Leasehold improvements are depreciated over the primary lease period or remaining useful life, whichever is lower, on a straight line basis.

As per Schedule II to the Companies Act 2013Assets individually costing Rs 5,000 or less are not required to depreciate fully within 12 months from the date of purchase. However, the management has decided to depreciate asset costing Rs 5000 or less with in 12 months from the date of purchase.

d Intangible assets

Intangible assets acquired separately are initially recognized at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Intangible assets are amortized on a straight-line basis over the estimated useful economic life and are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Goodwill is amortized over a period of 10 years and computer software held for use in business purpose is amortized over an estimated useful life of 3 years or the period of licenses, whichever is lower.

T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Ltd.

e Leases

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

f) Impairment of tangible and intangible assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

g Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

h Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Income from services

The Company's principal sources of revenue arise from facility management services and maintenance contracts. Revenue from maintenance contract and facility management services is recognized on a pro-rata basis over the period of the contracts.

Amounts received or billed to the extent corresponding services are yet to be rendered are recorded as deferred revenues.

Unbilled receivables represents amounts recognized as revenues for the periods presented based on services performed in accordance with the terms of contracts that will be billed in subsequent periods.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Other income

Other income is recognized on accrual basis.

i) Foreign currency transactions and balances

i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items which are measured in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

iii) Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting such monetary items of Company at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

j) Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund are charged to the statement of profit and loss for the year when the contributions are due. The Company has no obligation, other than the contribution payable to the provident fund.

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end.

Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred.

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IGATE Infrastructure Management Services Ltd.

k Income taxes

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

In the situations where the Company is entitled to a tax holiday under the Income-tax Act, 1961 enacted in India or tax laws prevailing in the respective tax jurisdictions where it operates, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate. However, the Company restricts recognition of deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized. For recognition of deferred taxes, the timing differences which originate first are considered to reverse first.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

l) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

m Provisions

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

n Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

o Cash and cash equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

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T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Ltd.

3. Share capital

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Authorised shares		
6,000,000 (31 March 2015 - 6,000,000) equity shares of Rs.10 each	60,000	60,000
Issued, subscribed and fully paid up shares		
2,857,877 (31 March 2015 - 2,857,877) equity shares of Rs.10 each	28,579	28,579
Total issued, subscribed and fully paid up share capital	28,579	28,579

a. Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Equity shares

	31 March 2016		31 March 2015	
	No. of shares	Rs. in thousands	No. of shares	Rs. in thousands
At the beginning of the period	2,857,877	28,579	2,857,877	28,579
Outstanding at the end of the period	2,857,877	28,579	2,857,877	28,579

b. Terms/right attached to equity shares

The Company has only one class of equity shares having par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. Any dividends proposed by the Board of Directors is subject to the approval of the shareholders in the Annual General Meeting.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Shares held by holding/ultimate holding company and/or their subsidiaries/associates

Out of total equity shares issued by the Company, shares held by its holding company, ultimate holding company and their subsidiaries/associates are as below:

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
IGATE Global Solutions Limited, the holding company		
2,857,867 (31 March 2015 - 2,857,867) equity shares of Rs. 10 each fully paid	28,579	28,579
	28,579	28,579

d. Details of shareholders holding more than 5% shares in the Company

	31 March 2016		31 March 2015	
	No. of shares	% holding in the class	No. of shares	% holding in the class
Equity shares of Rs.10 each fully paid				
IGATE Global Solutions Limited, the holding company	2,857,867	99.9%	2,857,867	99.9%

As per the records of the Company, including its register of shareholders/members and other declaration received from shareholders, the above shareholding represents legal ownerships of shares.

4. Reserves and surplus

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Surplus in the statement of profit and loss		
Balance as per the last financial statements	(1,824)	29,935
Profit for the year	(20,378)	(31,759)
Net deficit in the statement of profit and loss	(22,202)	(1,824)
Total reserves and surplus	(22,202)	(1,824)

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T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Ltd.

5. Long-term borrowings

	Non-current portion		Current maturities	
	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Term Loans				
10% Inter-corporate deposit (unsecured)	72,900	55,300	10,000	2,600
Amount disclosed under the head "other current liabilities" (refer note 8)	-	-	(10,000)	(2,600)
	72,900	55,300	-	-

Inter-corporate deposit carries interest @ 10% p.a. The loan is repayable after 3 years from the date of disbursement of the loan amounts.

6. Other long-term liabilities

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Interest accrued but not due on borrowings	12,263	6,378
	12,263	6,378

7. Provisions

	Long-term		Short-term	
	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Provision for employee benefits				
Provision for leave benefits	588	442	317	132
	588	442	317	132

8. Trade payables and other current liabilities

	31 March 2016 Rs. in thousands	31 March, 2015 Rs. in thousands
Trade payables (refer note 20)	17,441	63,632
Accrued salaries and benefits		
Salaries	11	30
Bonus and incentives	3,773	309
Cash settled share based awards	5,431	-
Other current liabilities		
Current maturities of long term borrowings (refer note 5)	10,000	2,600
Statutory liabilities	255	1,386
	19,470	4,325
	36,911	67,957

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T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Ltd.

9. Tangible Assets

(Rs. in thousands)

	Computers	Office Equipment	Furniture & Fixtures	Total
Cost or valuation				
At 1 April 2014	11,124	2,334	2,410	15,868
At 31 March 2015	**11,124**	**2,334**	**2,410**	**15,868**
Additions	-	-	-	-
At 31 March 2016	**11,124**	**2,334**	**2,410**	**15,868**
Depreciation				
At 1 April 2014	11,124	2,334	2,410	15,868
At 31 March 2015	**11,124**	**2,334**	**2,410**	**15,868**
Charge for the year	-	-	-	-
At 31 March 2016	**11,124**	**2,334**	**2,410**	**15,868**
Net block				
At 31 March 2015	-	-	-	-
At 31 March 2016	-	-	-	-

10. Intangible Assets

(Rs. in thousands)

	Goodwill	Total
Gross Block		
At 1 April 2014	63,696	63,696
At 31 March 2015	**63,696**	**63,696**
Purchase	-	-
At 31 March 2016	**63,696**	**63,696**
Amortization		
At 1 April 2014	59,317	59,317
Charge for the year	4,379	4,379
At 31 March 2015	**63,696**	**63,696**
Charge for the year	-	-
At 31 March 2016	**63,696**	**63,696**
Net block		
At 31 March 2015	-	-
At 31 March 2016	-	-

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T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Ltd.

11. Loans and advances

	Non-current		Current	
	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Unsecured, Considered good				
Security deposit	-	-	-	50
Prepaid expenses	-	-	-	572
Advances to employees	-	-	109	126
Advances recoverable in cash or kind	-	-	3	578
Other loans and advances				
Advance income-tax (net of provision for tax)	67,171	81,533	35,575	27,472
Balances with statutory/government authorities	-	420	-	-
	67,171	81,953	35,687	28,798

12. Current investments

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Current investments (valued at lower of cost and fair value, unless stated otherwise)		
Unquoted mutual funds		
16,602.64 (31 March 2015– Nil) units of Rs.227.9696 each fully paid in Birla sun Life Cash Plus - Growth -Direct Plan	3,785	-
	3,785	-
Aggregate amount of unquoted investments (Market value: Rs. 4,040 Thousand (31 March 2015: Rs. Nil Thousand)		
Aggregate provision for diminution in value of investments	-	-

13. Trade receivables and other assets

13.1 Trade receivables

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Outstanding for a period exceeding six months from the date they are due for payment		
Unsecured, considered good	11,569	1,828
Unsecured, considered doubtful	2,542	-
Provision for doubtful receivables	(2,542)	-
(A)	11,569	1,828
Other receivables		
Unsecured, considered good	3,289	29,850
Unsecured, considered doubtful	-	-
Provision for doubtful receivables	-	-
(B)	3,289	29,850
Total (A+B)	14,858	31,678

13.2 Other assets

	Non-current		Current	
	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Unsecured, considered good				
Unbilled revenues	-	-	4,739	-
Gratuity receivable (refer note 22)	-	-	1,424	1,476
Interest income on income tax receivable	1,390	1,390	-	-
	1,390	1,390	6,163	1,476

14. Cash and bank balances

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Cash and cash equivalents		
Balances with banks:		
On current accounts	302	11,249
Other bank balances		
Margin money deposit	-	420
	302	11,669

Margin money deposits with a carrying amount of NIL (31 March 2015 Rs.420 thousands) against guarantees issued by banks on behalf of the Company, to customers amounted to Rs. Nil (31 March 2015 Rs. 420 thousands).

15. Other income

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Interest income on bank deposits	36	-
Interest income others	516	-
Net gain on sale of current investments	485	137
Provision for doubtful debts	1,756	-
Miscellaneous income	-	5,428
	2,793	5,565

T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Ltd.

16. Employee benefit expense

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Salaries, wages and bonus	18,708	88,891
Employee stock compensation expense (refer note 23)	5,287	1,819
Contribution to provident and other fund	685	9,809
Staff welfare expenses	45	352
Other employee benefits	653	3,988
	25,378	**104,859**

17. Other expenses

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Sub-contracting expenses	781	15,221
Power	-	26
Rent	7	204
Rates and taxes	467	2,473
Building	51	36
Computers	-	5,841
Others	-	46
Advertisement and sales promotion	14	-
Travel and conveyance	65	1,733
Communication costs	52	534
Recruitment and training	5	137
Legal and professional fees	594	620
Payment to auditor	350	709
Exchange differences (net)	724	159
Bad debts written off	4,298	671
Miscellaneous expenses	824	3,042
	8,232	**31,452**

Payment to auditor

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
As auditor:		
Audit Fee	300	550
Tax audit fee	50	63
Reimbursement of expenses	-	96
	350	**709**

18. Finance costs

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Interest on loans	6,539	4,561
Bank charges	7	53
	6,546	**4,614**

20. Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

Based on information available with the Company, there are no suppliers who are registered as micro, small or medium enterprises under "The Micro, Small and Medium Enterprises Development Act, 2006" as at 31 March, 2016 and 31 March, 2015.

21. Earnings per share (EPS)

The following reflects the loss and share data used in the basic and diluted EPS computations:

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Net profit/(loss) for calculation of basic and diluted EPS	(20,378)	(31,759)
Weighted average number of equity shares in calculating basic and diluted EPS	2,857,877	2,857,877
Basic and diluted earnings per share (Rs)	**(7.13)**	**(11.11)**

T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Ltd.

22. Gratuity and other post-employment benefit plans

The Company has a defined benefit gratuity plan. Every eligible employee gets gratuity on departure at 15 days salary (last drawn salary) for each completed year of service. The scheme is funded.

The following table summarize the components of net benefit expense recognized in the statement of profit and loss and amounts recognized in the balance sheet for the plan.

Statement of profit and loss
Net employee benefit expense recognized in the employee cost

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Current service cost	184	1,452
Interest cost on benefit obligation	114	589
Expected return on plan assets	(261)	(456)
Net actuarial (gain)/loss recognized	44	1,034
Effect of limit in para 59 (b)	(28)	760
Net benefit expense	**53**	**3,379**
Actual return on plan assets	**203**	**306**

Balance Sheet
Benefit asset/liability

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Present value of defined benefit obligation	(1,418)	(1,365)
Fair value of plan assets	3,574	3,601
Amount not recognised as an asset	(732)	(760)
Plan (liability)/asset	**1,424**	**1,476**

Changes in the present value of the defined benefit obligation are as follows:

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Opening defined benefit obligation	1,365	6,177
Current service cost	184	1,452
Interest cost	114	589
Benefits paid	(230)	(2,934)
Actuarial (gain)/losses	(15)	884
Liabilities assumed on divestiture	-	(4,803)
Closing defined benefit obligation	**1,418**	**1,365**

Change in the fair value of plan assets are as follows:

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Opening fair value of plan assets	3,601	6,229
Contributions by employer	-	-
Expected return	261	456
Actuarial (gain)/losses	(58)	(150)
Benefits paid	(230)	(2,934)
Closing fair value of plan assets	**3,574**	**3,601**

The Company expects to contribute Nil to gratuity in next one year (31 March 2015; Nil)

The major categories of plan assets as a percentage of the fair value of total plan assets are as follows:

	31 March 2016	31 March 2015
Investments with the Insurer	100%	100%

The principal assumptions used in determining gratuity are shown below:

Increase in compensation cost	8.00%	6% - 10%
Employee turnover	14% - 27%	13% - 26%
Discount rate	7.75%	7.95%
Expected rate of return on plan assets	8.00%	7.50%

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market. The expected rate of return on plan assets is based on the long term yield on government bonds.

Amounts for the current and previous four periods are as follows:

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands	31 March 2014 Rs. in thousands	31 March 2013 Rs. in thousands	31 March 2012 Rs. in thousands
Gratuity					
Defined benefit obligation	1,418	1,365	6,177	7,553	10,032
Plan assets	3,574	3,601	6,229	6,859	10,940
Surplus / (deficit)	**2,156**	**2,236**	**52**	**(694)**	**908**
Exp Adj on Plan Liabilities	(84)	814	(1,454)	575	-
Exp Adj on Plan Assets	(58)	(150)	(263)	443	-

T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

IGATE Infrastructure Management Services Ltd.

23. Employee stock option plans

Certain employees of the Company are entitled to share-based compensation plans of IGATE Corporation (the ultimate Holding Company). The Institute of Chartered Accountants of India has issued a Guidance Note on Accounting for Employee Share-based Payments, which is applicable to employee share-based payment plans, the grant date in respect of which falls on or after April 1, 2005. The management is of the opinion that the schemes of the ultimate holding company is managed and administered by the ultimate holding company for its own benefit and do not have any settlement obligations on the Company. Further, the aforesaid schemes pertain to shares of the ultimate holding company and the impact of compensation benefits in respect of such schemes is assessed and accounted for in the books of the ultimate holding company. Accordingly, the Company is of the opinion that the same is in compliance with the said Guidance Note.

During the year, the company has been cross charged Rs. 5,287 thousands (31 March 2015: Rs. 1,819 thousands) by the ultimate holding company as stock compensation expense towards the cost incurred by the ultimate holding company for providing stock options to some of its employees. The Company recognises the intra group recharge when it is actually levied or paid. The stock compensation expense has been recorded in the statement of profit and loss under employee benefit expense.

24. Leases

Operating lease: Company as lessee

The Company has operating leases on office facilities, which are renewable on a periodic basis. The total lease expense recognized in the statement of profit and loss is Rs. 7 thousands (31 March 2015: Rs. 204 thousands).

25. Expenditure in foreign currency (accrual basis)

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Employee stock compensation expense	5,287	1,819

26. Earnings in foreign currency

	31 March 2016 Rs. in thousands	31 March 2015 Rs. in thousands
Revenue from operations	-	1,848

27. Unhedged foreign currency exposure

	31 March 2016 Rs. in thousands		31 March 2015 Rs. in thousands	
Particulars	**Trade receivables**	**Trade Payables**	**Trade receivables**	**Trade Payables**
USD	-	-	-	56
GBP	-	-	2	-

28. Contingent liabilities
As of March 31, 2016, guarantees issued by banks on behalf of the Company, to customers amounted to Rs. Nil thousands. (March 31,2015 Rs.420 thousand)

29. Previous year figures have been regrouped / reclassified, where necessary, to confirm to this year's classification.

As per our report of even date

For T Ramachandran & Co
Firm registration number: 009009S
Chartered Accountants

per T Ramchandran
Partner
Membership no. 207600

T. RAMACHANDRAN & CO. BANGALORE CHARTERED ACCOUNTANTS

Place : Bangalore
Date : September 2, 2016

For and on behalf of the board of directors of
IGATE Infrastructure Management Services Limited

Rajesh Ramdas
Director

Mukund Srinath
Director

Place : Bangalore
Date : September 2, 2016