

**Unaudited Financial Results For the Quarter Ended 31st December,  
2002(Rs. In Lacs)**

Particulars	Three months ended 31st Dec, 2002	Three months ended 31st Dec, 2001	Nine months ended 31st Dec, 2002	Year Ended March'2002
<b>Global Billing Including Subsidiaries &amp; China JV.</b>				
Income from Operations	7610	7498	25287	29969
Other Income	32	27	63	176
<b>Total global Revenues</b>	<b>7642</b>	<b>7525</b>	<b>25350</b>	<b>30144</b>
<b>Income - APTECH LIMITED</b>				
Income from Operations	3686	6259	11841	22379
Other Income	32	27	62	176
<b>Total Revenue</b>	<b>3718</b>	<b>6286</b>	<b>11903</b>	<b>22555</b>
Employment Expenditure	259	625	910	2280
Education and Software Expenses	2730	4252	8074	16361
Administration Expenditure	418	527	1198	1950
Interest and Finance Charges.	31	1	154	208
Restructuring Expenses	0	321	0	321
<b>Total Expenditure</b>	<b>3438</b>	<b>5726</b>	<b>10336</b>	<b>21120</b>
Gross Profit after Interest but before Depreciation and Taxation	280	560	1567	1434
Depreciation	89	540	999	1209
Profit before Tax	191	20	568	225
Provision for Taxation	15	0	53	2
Profit after Tax	<b>176</b>	<b>20</b>	<b>515</b>	<b>223</b>
Equity Share Capital	1814.94	1814.94	1814.94	1814.94
Reserve and Surplus	.	.	.	18303.14
<b>EPS (in Rs.)*</b>				
Basic	0.97	0.11	2.84	1.23
Diluted	0.96	0.11	2.81	1.22
* Not Annualised				

**Notes:**

1) The above results were reviewed by the Audit Committee and were taken on record at the

meeting of the Board of Directors held on 31st , January 2003.

2) Figures for the Previous quarter have been regrouped/ recasted wherever necessary to conform to the current period.

<b>Unaudited Financial Results For the Quarter Ended 31st December, 2002(Rs. In Lacs)</b>			
<b>Particulars</b>	<b>IT Education (Rs in Lacs)</b>	<b>Multimedia (Rs in Lacs)</b>	<b>Total (Rs in Lacs)</b>
<b>1. Segment Revenue</b>			
Income from Segment	2873.00	845.00	3718.00
<b>2. Segment Results</b>			
Profit Before Tax and Income from each segment	396.00	27.00	423.00
<b>Less : Interest</b>			31.00
<b>Less : Other Unallocable Expenses</b>			201.00
<b>Total Profit Before Tax</b>			<b>191.00</b>

**Note:**

Fixed Assets are not identified segmentwise, as these are used interchangeably between segments. The management believes that meaningful segregation of Assets and Liabilities on segment basis is currently not practicable.

For APTECH LIMITED

Sd/-

**Pramod Khera**  
**Executive Director**

**Place :** Mumbai

**Date :** 31st January , 2003