

UNAUDITED STANDALONE FINANCIAL RESULTS (LIMITED REVIEWED) FOR THE QUARTER ENDED 31ST MARCH, 2009

(Rs. In Lacs)

Particulars	3 MONTHS	3 MONTHS	YEAR
	ENDED 31 ST MARCH 2009 (Unaudited)	ENDED 31 ST MARCH 2008 (Unaudited)	ENDED 31 ST Dec 2008 Audited
1. (a) Net Sales/Income from Operations	2,237	2,563	11,366
(b) Other operating Income	32	16	277
Total Income	2,269	2,579	11,643
2. Expenditure			
a. Employees cost	621	664	2,588
b. Training & education exp	552	783	3,560
c. Marketing & advt Exp	262	243	1,517
d. Provision for Doubtful debts	-	-	653
e. Administration exp	430	442	1,807
f. Depreciation	262	353	1,307
g. Total	2,127	2,485	11,432
3. Profit from Operations before other income Interest & Exceptional items (1-2)	142	94	211
4. Other Income	4	-	14
5. Profit before Interest & Exceptional items (3+4)	146	94	225
6. Interest (Income)/Expenses	(16)	52	4
7. Profit after Interest but before Exceptional items (5-6)	162	42	221
8. Exceptional Items:		23	1,879
Loss on sale of investment	-	-	830
Liability No longer required written back	-	23	-
Provision for rebate	-	-	1,080
Provision for Diminution of Investment (Net)	-	-	(31)
9. Profit / Loss from ordinary activities before tax (7+8)	162	66	(1,658)
10. Tax expense :	20	9	(2,133)
Income Tax & wealth Tax	-	(3)	2
Deffered tax	-	-	(2,204)
Fringe Benefit tax	20	12	69
11. Profit /(Loss)after Tax after tax (9-10)	142	57	475
12. Extraordinary Item (net of Tax expense Rs...)	-	-	-
11. Net Profit /Loss for the period (09-10)	142	57	475
12. Paid-up equity share Capital Face value Rs. 10 each	4,650	4,641	4,650
13. Reserve excluding Revaluation reserve as per balance sheet of previous accounting year			11,726
14. Earnings Per Share (EPS)			
(a) Basic	0.30	0.13	1.04
(b) Diluted	0.30	0.13	1.03
(a) Basic EPS After Extra ordinary item	0.30	0.13	1.04
(b) Diluted EPS After Extra ordinary item	0.30	0.13	1.03
15. Public shareholding			
- Number of shares	29,980,910	31,392,543	29,980,910
- Percentage of share holding	64.47%	67.64%	64.47%
16 . Promotors & Promotors Group Shareholding			
a) Pledged/Encumbered			
- Number Of shares	-	-	-
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-
- Percentage of shares (as a% of the total share capital of the company)	-	-	-
B) Non Encumbered			
- Number Of shares	16,504,403.00		
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	35.49%		
- Percentage of shares (as a% of the total share capital of the company)	35.49%		

Notes :

- 1 The above results have been approved by Board of Directors at its meeting held on 29th April 2009 and statutory auditors of the Company have carried out a "Limited Review" of the aforesaid result , pursuant to clause 41 of the Listing Agreement.
- 2 Figures for the previous year/quarters have been regrouped/recast, wherever necessary, to conform to the current period.
- 3 Information on Investor Complaints pursuant to Clause 41 of the Listing Agreement for the quarter ended 31st March, 2009 is as follows :

Particulars	Opening Balance	Addition	Disposals	Closing
Complaints	Nil	Nil	Nil	Nil

- 4 Training and Education expenses also includes project related salary and allowances of project faculties whose term is co-terminus with the duration of the project.
- 5 The Company has made applications to the Central Government for seeking waiver on the excess remuneration paid to the Managing Director & the Executive Director of the company for the year ended 31st December 2007 & 31st December 2008.
- 6 Pursuant to the framework agreement signed on 20th March'08, the Company had completed Definitive Agreements for restructuring of the China JV (Beijing Aptech Beida Jade Bird Information Technology Company Limited) and had executed the same on 26th March'09. The Equity Transfer agreement signed on 26th March 2009 is subject to approval from the appropriate authorities. Upon receipt of such approvals, sale of the JV shares would be recorded in the Company's books. Valuation of the JV shares which are the subject matter of sale is RMB 155,625,950 (approximately Rs.118 crores); the book value of which is Rs.2.21 crores.
- 7 As already approved by the shareholders of the Company in March'09, under section 372 A of the Companies Act, it has been decided that Aptech and / or its subsidiaries will invest upto 22% in BJBC (Beijing JadeBird IT Education Company Limited), proposed to be listed on an International Stock Exchange.
- 8 From the current quarter, the company has started hedging its risk of foreign currency fluctuations relating to receivables of highly probable forecast transactions pertaining to franchise income by entering into Exchange Traded Futures (ETF's). In accordance with Company's Risk Mitigation Policy, it has designated these ETF"s as cash flow hedge by early application of the recognition and measurement principles set out in the Accounting Standard 30 "Financial Instrument- Recognition and Measurement" (AS30) to these transactions. Accordingly, changes in the fair value of these ETF's designated as effective hedges for the future cash flows are recognised directly in shareholder's funds and ineffective portion thereof is recognised directly in the ' Profit & Loss Account'. Thus fair value loss of Rs 10,259,645/- on open ETF's as at March 31,2009 is booked in 'Cash Flow Hedging Reserve Account' and not in Profit and loss Account.

For APTECH LIMITED

Ninad Karpe
Managing Director

Place : Mumbai
Date : 29th April'2009

UNAUDITED STANDALONE FINANCIAL RESULTS (LIMITED REVIEWED) FOR THE QUARTER ENDED 31ST MARCH, 2009

(Rs. In Lacs)

PARTICULARS	3 MONTHS ENDED 31st March 2009 (Unaudited)	3 MONTHS ENDED 31st March 2008 (Unaudited)	YEAR ENDED 31st Dec 2008 (Audited)
1) SEGMENT REVENUE			
A. RETAIL	2,029	1,671	8,864
B. INSTITUTIONAL	215	892	2,609
C. OTHERS	29	-	170
TOTAL	2,274	2,563	11,643
2) SEGMENT RESULTS (BEFORE EXCEPTIONAL ITEMS)			
A. RETAIL	658	722	2,342
B. INSTITUTIONAL	(44)	(53)	(436)
C. OTHERS	(468)	(575)	(1,681)
TOTAL	146	94	225
3) EXCEPTIONAL ITEMS			
A. RETAIL	-		-
B. INSTITUTIONAL	-		1,080
C. OTHERS	-	(23)	799
TOTAL	-	(23)	1,879
4) SEGMENT RESULTS (AFTER EXCEPTIONAL ITEMS)			
A. RETAIL	658	722	2,342
B. INSTITUTIONAL	(44)	(53)	(1,516)
C. OTHERS	(468)	(552)	(2,480)
TOTAL	146	117	(1,653)
LESS			
I INTEREST	(16)	52	4
II. OTHER UN-ALLOCABLE EXPENDITURE NET OFF UNALLOCABLE INCOME			
III. UN-ALLOCABLE EXCEPTIONAL ITEM			
TOTAL PROFIT BEFORE TAX	162	65	(1,657)
5) CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)			
A. RETAIL	2,154	2,095	1,952
B. INSTITUTIONAL	1,972	2,810	2,076
C. UNALLOCABLE ASSETS- LIABILITIES	3,576	2,640	3,271
D. INVESTMENTS & ADVANCES TO SUBSIDIARIES	5,824	6,613	5,739
E. CASH & CASH EQUIVALENT	3,488	2,090	3,042
TOTAL	17,015	16,248	16,080

Notes :

- The Company has identified Business Segments as the primary segment. Segments have been identified taking into account the nature of services, the differing risks & returns, the organizational structure & the internal reporting system.
- Figures for the previous year/quarters have been regrouped/recast, wherever necessary, to conform to the current period.

For APTECH LIMITED

Ninad Karpe
Managing Director

Place : Mumbai
Date : 29th April'2009