

UNAUDITED STANDLONE FINANCIAL RESULTS (LIMITED REVIEW) FOR QUARTER ENDED 30th JUNE, 2010

Particulars	For the Quarter ended	For the Quarter ended	FOR THE 15 MONTHS ENDED
	30th JUNE 2010 (Unaudited)	30th JUNE 2009 (Unaudited)	31st March 2010 (Audited)
<b>1. Income</b>			
Income from operations	2,377	2,480	12,379
<b>Total Income</b>	<b>2,377</b>	<b>2,480</b>	<b>12,379</b>
<b>2. Expenditure</b>			
a. Employees cost	594	375	3,130
b. Training and Education expenses	574	436	2,900
c. Marketing and Advertising expenses	177	278	1,069
d. Provision for Doubtful debts	19	-	517
d. Administration expenses	473	556	2,490
e. Depreciation	249	261	1,270
<b>Total</b>	<b>2,086</b>	<b>1,906</b>	<b>11,376</b>
<b>3. Profit from operations before other income</b>			
Interest & Exceptional items (1-2)	291	574	1,003
<b>4. Other Income</b>	<b>147</b>	<b>8</b>	<b>521</b>
<b>5. Profit before Interest &amp; Exceptional items (3+4)</b>	<b>438</b>	<b>582</b>	<b>1,524</b>
<b>6. Interest Expenses</b>	<b>68</b>	<b>80</b>	<b>328</b>
<b>7. Profit after interest but before exceptional items (5-6)</b>	<b>370</b>	<b>503</b>	<b>1,195</b>
<b>8. Exceptional Items:</b>			
Tax Refund (Institutional Projects)	-	-	200
Profit / (Loss) on sale of Investment in Subsidiary/ Joint Venture	-	10,437	10,437
Provision for Diminution of Investment (Net)			93
<b>Total Exceptional Items</b>	<b>-</b>	<b>10,437</b>	<b>10,730</b>
<b>9. Profit / (Loss) from ordinary activities before tax (7+8)</b>	<b>370</b>	<b>10,940</b>	<b>11,925</b>
<b>10. Tax expense :</b>			
Income Tax & wealth Tax (Net of MAT Entitlement)	-	1,069	1,071
Deferred tax	-	2,204	2,204
Fringe Benefit tax	-	-	7
<b>11. Profit /(Loss) after Tax Before Minority Interest (9-10)</b>	<b>370</b>	<b>7,667</b>	<b>8,643</b>
<b>12. Paid-up equity share Capital (Face value Rs.10 each)</b>	<b>4,828</b>	<b>4,650</b>	<b>4,654</b>
<b>13. Reserve excluding Revaluation reserve &amp; ESOP Reserve</b>			<b>17,797</b>
<b>14. Earnings Per Share (EPS)</b>			
(a) Basic	0.77	1.08	18.58
(b) Diluted	0.76	1.08	18.00
(a) Basic EPS After Extra ordinary item	0.77	16.49	18.58
(b) Diluted EPS After Extra ordinary item	0.76	16.49	18.00
<b>15. Public shareholding</b>			
- Number of shares	30,811,134	28,981,930	29,070,080
- Percentage of share holding	64%	62%	62%
<b>16 . Promotors &amp; Promotors Group Shareholding</b>			
a) Pledged/Encumbered			
- Number Of shares			
<b>B) Non Encumbered</b>			
Number Of shares	17,464,603	17,504,403	17,464,603
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100
Percentage of shares (as a% of the total share capital of the Company)	36%	38	38

**Notes :**

- 1 The above results have been reviewed by the Audit Committee of the Board and taken on record at the meeting of the Board of Directors held on 12th August-2010.
- 2 Accounting policies and Practices which are material in determining the results of operation for the period are onsistent with those adopted in the financial statements for the period ended March 31, 2010.
- 3 Figures for the previous year/quarters have been regrouped/recast, wherever necessary, to conform to the current period's classification. Consequent to court approval, entries to give effect to merger of Aptech Software Limited with effect from appointed date 1st April'09 have been made ; As a result, the figures of quarter ended 30th June 10 are not comparable with that of the corresponding period of previous period .
- 4 Information on Investor Complaints pursuant to Clause 41 of the Listing Agreement for the quarter ended 30th June 2010 was as follows :

Particulars	Opening Balance	Addition	Disposals	Closing Balance
Complaints	Nil	-	-	Nil

- 5 The Company has made an application to the Central Government, seeking approval for remuneration paid in excess of limits prescribed under provisions of the Companies Act, 1956 aggregating Rs 46,81,225 to the Managing Director for the period ended 31st- March -2010 which is pending approval .
- 6 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 mitigating 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 and Loss Account'. On squaring off the complete position of such ETF as on 30th June -2010 loss of Rs.2,547,000 for the period ended 30th June -2010 is accounted in Profit and Loss Account.
- 7 In terms of the Share Purchase Agreement and Addendum thereon executed between the Company, Maya Entertainment Limited (Maya) and Shareholders of Maya (Vendors), the Company acquired 89.66% of shareholding in Maya on 23rd April 2010 for consideration of Rs.88,781,916 in cash and 1,717,103 equity shares at Rs.216 per share. Balance 10.33% in Maya, is being acquired pending regulatory approvals. Maya is engaged in the business of Animation & Multimedia education. The above accounts include the results of MAAC for the current quarter. Post acquisition, the Studio business has been disposed off.
- 8 During the period, the company has entered into a Joint Venture arrangement in Philipines through its Subsidiary company with a stake of 40% holding.
- 9 The employee cost, includes a write back of Rs. 231 Lakhs in June,2009 and Rs. 8 Lakhs In June, 2010.

Ninad Karpe  
Managing Director

Place : Mumbai  
Date : 12th August 2010

STANDALONE (LIMITED REVIEWED) SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

PARTICULARS	3 MONTHS	3 MONTHS	15 MONTHS
	ENDED 30 th June 2010 2010 ( Unaudited )	ENDED 30 th June 2009 2009 ( Unaudited )	ENDED 31st March 2010 ( Audited )
1) SEGMENT REVENUE			
A. RETAIL	2,025	2,289	10,756
B. INSTITUTIONAL	352	191	1,623
C. OTHERS	-	-	-
TOTAL	2,377	2,480	12,379
2) SEGMENT RESULTS (BEFORE EXCEPTIONAL ITEMS)			
A. RETAIL	709	865	3,765
B. INSTITUTIONAL	18	(48)	(425)
TOTAL	727	817	3,341
LESS OVERHEADS INCLUDING OTHER EXPENSES	436	243	2,338
TOTAL	291	574	1,003
3) EXCEPTIONAL ITEMS			
A. RETAIL	-	-	-
B. INSTITUTIONAL	-	-	200
C. OTHERS	-	10,437	10,530
TOTAL	-	10,437	10,730
4) SEGMENT RESULTS (AFTER EXCEPTIONAL ITEMS )			
A. RETAIL	709	865	3,765
B. INSTITUTIONAL	18	(48)	(225)
TOTAL	727	817	3,541
LESS OVERHEADS INCLUDING OTHER EXPENSES	436	(10,194)	(8,192)
TOTAL	291	11,011	11,733
ADD OTHER UN-ALLOCABLE INCOME	147	8	521
LESS INTEREST EXPENSES	68	79	328
	-	-	-
TOTAL PROFIT BEFORE TAX	370	10,940	11,925
5) CAPITAL EMPLOYED (SEGMENT ASSETS - SEGMENT LIABILITIES)			
A. RETAIL	2,139	2,214	2,208
B. INSTITUTIONAL	1,391	1,707	1,781
C. UNALLOCABLE ASSETS- LIABILITIES	2,532	3,007	2,575
D. INVESTMENTS & ADVANCES TO SUBSIDIARIES	19,491	16,615	14,774
E. CASH & CASH EQUIVALENT	3,525	3,543	3,762
TOTAL	29,078	27,086	25,100

Notes :

- 1) 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.
- 2) 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 : 12th August'2010