

## **EXHIBIT 7A**

The financial details for the previous 3 years as per the audited statement of Accounts:

Name of the Company: PCS Technology Limited

(Rs. in Crores)

Particulars	As per last Audited	1 year prior to the last	2 years prior to the last
	Financial Year 2013-14	Audited Financial Year 2012-13	Audited Financial Year 2011-12
Reserves and surplus ^^	66.21	62.19	2.45
Carry forward losses	0.00	0.00	0.00
Net Worth *	91.14	87.12	23.40
Miscellaneous Expenditure	0.00	0.00	0.00
Secured Loans	11.90	15.18	22.55
Unsecured Loans	20.68	9.98	61.73
Fixed Assets	26.15	27.48	37.99
Income from Operations	100.60	97.54	133.24
Total Income	101.92	98.32	136.19
Total Expenditure	94.44	93.41	133.88
Profit before Tax	7.48	4.91	2.31
Profit after Tax	4.01	3.54	1.58
Cash profit	4.75	4.27	5.35
EPS ( at actuals)	1.92	1.69	0.69
Book value * *	41.60	39.69	11.17

<sup>^</sup> Equity Capital includes Preference Share Capital for an amount of Rs. 39750000

**For PCS Technology Limited** 

Managing Director & EFO



<sup>^^</sup> Reserves and Surpluses does not include Revaluation Reserves

<sup>\*</sup> Networth does not include Revaluation Reserves

<sup>\*\*</sup> Book Value does not include Preference Share

## PCS INTERNATIONAL LIMITED

C/o. Multiconsult Limited, Rogers House, 5 President John Kennedy Street, Port Louis, Mauritius

## **EXHIBIT 7B**

The financial details for the previous 3 years as per the audited statement of Accounts:

Name of the Company: PCS International Limited

(Rs. in Crores)

D =	rs. in Crore						
Particulars	As per last Audited Financial Year 2013-14	1 year prior to the last Audited Financial Year 2012-13	2 years prior to the last Audited Financial Year 2011-12				
				<b>Equity Paid up Capital</b>	4.71	4.71	4.71
				Reserves and surplus	-2.93	-2.91	-2.94
Carry forward losses	-2.93	-2.91	-2.94				
Net Worth	1.78	1.80	1.77				
Miscellaneous Expenditure	0.00	0.00	0.00				
Secured Loans	0.00	0.00	0.00				
Unsecured Loans	0.00	0.00	0.00				
Fixed Assets	0.00	0.00	0.06				
Income from Operations	0.00	0.71	0.09				
Total Income	0.00	0.73	0.09				
Total Expenditure	0.19	0.78	0.22				
Profit before Tax	-0.19	-0.05	-0.13				
Profit after Tax	-0.19	-0.05	-0.13				
Cash profit	-0.19	-0.05	-0.13				
EPS ( at actuals)	-17.02	-4.09	-11.69				
Book value	160.64	162.16	159.46				

For PCS International Limited

Director Authorized
Signator