

# GHOSH KHANNA & CO.

CHARTERED ACCOUNTANTS

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## TO WHOMSOEVER IT MAY CONCERN

This is to certify that the figures in foreign currency in the annual report of **PT NIIT Indonesia** for the financial year ended on March 31, 2018 have been converted into INR equivalents as per Indian GAAP on the following basis:

S. No.	Particulars	Exchange Rate
1.	Share Capital	Exchange rate at the date of allotment of Shares
2.	Reserves & Surplus	Opening Balance: from previous year's INR Balance Sheet Closing balance: being arrived at by adding the profit / (loss) for the year from the INR Profit and Loss Account
3.	Other Balance Sheet Items	Exchange Rate as on March 31, 2018 i.e. IDR 1 = INR 0.4700
4.	Item falling under Profit and Loss Account	Profit and Loss Account has been converted using the conversion rate of exchange at the date of transaction.

For Ghosh Khanna & Co.  
Chartered Accountants

(Anil Mittal)

Partner

Membership No.508748



Place: New Delhi

Date: May 13, 2018

Encls: Annexure A: Converted Balance Sheet

**PT NIIT INDONESIA**  
**Balance Sheet as at March 31, 2018**

Particulars	As at		
	March 31, 2018 (INR)	March 31, 2017 (INR)	April 1, 2016 (INR)
<b>ASSETS</b>			
<b>Current Assets</b>			
Financial Assets			
Other Current Assets	-	-	-
<b>Total Current Assets</b>	-	-	-
<b>TOTAL ASSETS</b>	-	-	-
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity Share Capital	7,560,000	7,560,000	7,560,000
Other Equity	(7,560,000)	(7,560,000)	(7,560,000)
<b>TOTAL EQUITY</b>	-	-	-
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
Financial Liabilities			
Long-Term Borrowings	-	-	-
<b>Current Liabilities</b>			
Financial Liabilities			
Other Financial Liabilities	-	-	-
<b>TOTAL LIABILITIES</b>	-	-	-

Previous year figures have been reclassified to conform the current year classification. Re-classification of previous year figures does not impact recognition and measurement principles followed for preparation of financial statements.

NOTE : BALANCE SHEET has been converted at the closing rate as at MARCH 31, 2018 being : IDR 1 = INR 0.4700 (March 31, 2017 IDR 1 = INR 0.4900; April 01, 2016 IDR 1 = INR 0.5000)



PT NIIT INDONESIA

Statement of Profit & Loss for the Year March 31, 2019

	PARTICULARS	Year ended March 31, 2018 Rs.	Year ended March 31, 2017 Rs.
	<b>INCOME</b>		
I.	Revenue from Operations	-	-
II.	<b>Total Revenue</b>	-	-
	<b>EXPENDITURE</b>		
III.	Other Expenses	-	-
	<b>Total Expenses</b>	-	-
IV.	<b>Profit before tax (II-III)</b>	-	-
V	<b>Tax expense:</b>		
	-Current tax	-	-
VI	<b>Profit (Loss) for the year</b>	-	-

