Date: December 9, 2016

BSE Ltd Corporate Relationship Department 1st Floor, New Trading Ring Rotunda Building Phiroze Jeejeebhoy Towers Dalal Street MUMBAI – 400 001	National Stock Exchange of India Limited Exchange Plaza Plot No. C/I G Block Bandra-Kurla Complex Bandra (East) MUMBAI – 400 051

Dear Sir / Madam

Sub: Submission of Unaudited Financial Results (UFR) under Regulations 33 of the SEBI (LODR), 2015

In accordance with Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure requirements), 2015, we wish to inform you that the Board of Directors of Rolta India Limited (herein after referred as "Company") at their meeting held today i.e. December 9, 2016, has approved the Consolidated and Standalone Unaudited Financial Results of the Company for the Quarter and half year ended September 30, 2016 after review and recommendations of the same by the Audit Committee at their meeting held today i.e. December 9, 2016 prior to the Board Meeting. Accordingly, we are enclosing herewith the following:

1. Unaudited Consolidated Financial Results for the Quarter and half year ended September 30, 2016;

2. Limited Review Report for the Unaudited Consolidated Financial Results for the Quarter and half year ended September 30, 2016 submitted by M/s N.M. Raiji & Co., Chartered Accountants, Statutory Auditors of the Company;

3. Unaudited Standalone Financial Results for the Quarter and half year ended September 30, 2016;

4. Limited Review Report for the Unaudited Standalone Financial Results for the Quarter and half year ended September 30, 2016 submitted by M/s N.M. Raiji & Co., Chartered Accountants, Statutory Auditors of the Company.

The meeting commenced at 2.30 p.m. and concluded at 4.05 p.m..

Your are requested to kindly take the same on your record and disseminate to the investors.

Thanking you

For ROLTA INDIA LIMITED,

Verinder Khashu
Company Secretary & Head - Legal / Compliance

Encl. As above

N. M. RAIJI & CO.
Chartered Accountants
Universal Insurance Building,
Pherozeshah Mehta Road,
Mumbai-400 001. INDIA
Telephone: 2287 0068
2287 3463
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Review Report to
The Board of Directors
Rolta India Ltd.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Rolta India Ltd.** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2016 ('the Statement'), being submitted by the Holding Company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Holding Company's management and has been approved by its Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Holding Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. We did not review the interim financial statements of six subsidiary companies whose interim financial results reflect total assets of Rs. 1103.81 crores as at September 30, 2016, and total revenue of Rs.51.49 crores for the half year ended September 30, 2016. These interim financial statements have been consolidated solely on the basis of certification by the Management of the Holding Company.

4. We did not review the interim financial statement of one subsidiary company included in the Statement, whose interim financial results reflect total assets of Rs. 2758.29 crores as at September 30, 2016, and total revenue of Rs.18.34 crores for the half year ended September 30, 2016. This interim financial statement has been reviewed by another auditor, whose report has been furnished to us. Our conclusion on the Consolidated Unaudited Financial Results, in so far it relates to the amount and disclosures included in respect of this subsidiary company, are based solely on the report of the other auditor.

5. Based on our review conducted as above, subject to our comments in paragraph 3 above, regarding six subsidiary companies whose interim financial statements have been certified by the Management and based on the consideration of the report of the other auditor referred to in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable India Accounting Standards, prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We have not reviewed the comparative figures, for the quarter and half year ended September 30, 2015, and accordingly, we do not express any opinion on the results in the statement for the quarter and half year ended September 30, 2015. These figures have been presented, based solely on the information compiled by the Management.

For N.M. Raiji & Co.
Chartered Accountants
(Firm Registration No.108296W)

Vinay D. Balse
Partner
Membership No.: 39434

Place: Mumbai
Date: December 9, 2016

N. M. RAIJI & CO.
Chartered Accountants
Universal Insurance Building,
Pherozeshah Mehta Road,
Mumbai-400 001. INDIA
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2287 3463
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Review Report to
The Board of Directors
Rolta India Ltd.

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Rolta India Ltd. ('the Company') for the quarter and half year ended September 30, 2016 ("the Statement"), being submitted by the Company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and, thus, provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards, prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. We have not reviewed the comparative figures for the quarter and half year ended September 30, 2015, and, accordingly, we do not express any opinion on the results in the statement for the quarter and half year ended September 30, 2015. These figures have been presented, based solely on the information compiled by the Management.

For N.M. Raiji & Co.
Chartered Accountants
(Firm Registration No.108296W)

Vinay D. Balse
Partner
Membership No.: 39434

Place: Mumbai
Date: December 9, 2016

ROLTA INDIA LIMITED

Regd. Office : Rolta Tower A, Rolta Technology Park, MIDC, Andheri (East), Mumbai - 400 093 Maharashtra, India. CIN : L74999MH1989PLC052384
Tel. Nos. 91-22-29266666 Fax No. 91-22-28365992 email id: investor@rolta.com, website: www.rolta.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2016

(In ₹ Crores)

Sr. No	Particulars	3 Months Ended 30.09.16	Preceding 3 Months ended 30.06.16	Corresponding 3 Months in previous year 30.09.15	Year to date for Current period ended 30.09.16	Year to date for previous period ended 30.09.15
	(Refer notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	**Income from Operations**					
	a. Net Sales/Income from Operations (Net of excise duty)	736.95	800.42	989.59	1,537.37	1,972.99
	b. Other Operating Income	--	--	--	--	--
	Total Income from operations(net)	**736.95**	**800.42**	**989.59**	**1,537.37**	**1,972.99**
2	**Expenses**					
	a. Cost of materials	282.09	303.98	379.10	586.07	781.62
	b. Purchase of stock –in-trade	--	--	--	--	--
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	--	--	--	--	--
	d. Employee benefits expense	192.42	185.19	212.97	377.61	405.66
	e. Depreciation and amortization expense	64.10	64.45	175.54	128.55	343.43
	f. Other expenses	29.53	93.35	87.71	122.88	173.34
	Total Expenses	**568.14**	**646.97**	**855.32**	**1,215.11**	**1,704.05**
3	**Profit/(Loss) from operations before other income, finance costs and exceptional items (1 - 2)**	**168.81**	**153.45**	**134.27**	**322.26**	**268.94**
4	Other income	4.41	2.69	7.51	7.10	15.28
5	**Profit/ (Loss) from ordinary activities before finance costs and exceptional item (3+4)**	**173.22**	**156.14**	**141.78**	**329.36**	**284.22**
6	Finance costs	121.75	128.84	116.27	250.59	224.95
7	**Profit / (Loss) from ordinary activities after finance cost before exceptional items (5 – 6)**	**51.47**	**27.30**	**25.51**	**78.77**	**59.27**
8	**Exceptional Item:**	--	--	--	--	--
9	**Profit/(Loss) from ordinary activities before tax (7 - 8)**	**51.47**	**27.30**	**25.51**	**78.77**	**59.27**
10	Tax expense	(2.83)	4.15	(2.87)	1.32	(1.79)
11	**Net Profit/(Loss) from ordinary activities after tax (9 – 10)**	**54.30**	**23.15**	**28.38**	**77.45**	**61.06**
12	Share of Profit/(Loss) of associates	--	--	--	--	--
13	Minority Interest	--	--	--	--	--
14	**Net Profit / (Loss) after tax, minority interest and Share of profit / (loss) of associates (11+12+13)**	**54.30**	**23.15**	**28.38**	**77.45**	**61.06**
15	Other Comprehensive Income (Not to be considered for EPS)	41.37	(85.29)	(87.36)	(43.92)	(156.53)
16	**Total Comprehensive income for the period (14+15)** (Refer note no. 6)) (Note to be considered for EPS)	**95.67**	**(62.14)**	**(58.98)**	**33.53**	**(95.47)**
17	Paid up Equity Share Capital (F.V. ₹ 10/- each)	163.30	162.89	161.33	163.30	161.33
18	**Earnings Per Share after tax** (of ₹10/-each)					
	Basic EPS (in ₹) (not annualised)	3.3	1.4	1.8	4.8	3.8
	Diluted EPS (in ₹) (not annualised)	3.3	1.4	1.7	4.6	3.6

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2016

(In ₹ Crores)

Particulars	3 Months Ended 30.09.16	Preceding 3 Months ended 30.06.16	Corresponding 3 Months in previous year 30.09.15	Year to date for Current period ended 30.09.16	Year to date for previous period ended 30.09.15
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Segment Revenue					
Enterprise Geospatial & Engineering Solutions (EGES)	243.68	198.23	226.57	441.91	418.63
System Integration & Enterprise IT Solutions (EITS)	493.27	602.19	763.02	1,095.46	1,554.36
TOTAL	**736.95**	**800.42**	**989.59**	**1,537.37**	**1,972.99**
Less: Inter segment revenue	--	--	--	--	--
Net sales/Income From Operations	**736.95**	**800.42**	**989.59**	**1,537.37**	**1,972.99**
Segment Results (Profit)/ Loss before tax and interest from Each segment)					
Enterprise Geospatial & Engineering Solutions (EGES)	142.23	67.15	144.60	209.38	290.58
System Integration & Enterprise IT Solutions (EITS)	90.68	150.75	165.21	241.43	321.79
TOTAL	**232.91**	**217.90**	**309.81**	**450.81**	**612.37**
Unallocated	--	--	--	--	--
Less: Finance costs	121.75	128.84	116.27	250.59	224.95
Less: Depreciation and amortization expense	64.10	64.45	175.54	128.55	343.43
Add: Un-allocable income	4.41	2.69	7.51	7.10	15.28
Total Profit Before Tax	**51.47**	**27.30**	**25.51**	**78.77**	**59.27**

Notes on segment information: Segmental Capital employed: Fixed assets used in the Company's business or liabilities contracted have not been identified to any particular reportable segment. The Company believes that it is currently not practical to provide segment disclosures relating to total assets and liabilities.

Notes

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 9th December 2016.

2. The financial results for the quarter / year to date period ended September 30, 2016, are in compliance with the Indian Accounting Standards (Ind AS), notified by the Ministry of Corporate Affairs, read with SEBI circular bearing no. CIR/CFD/FAC/62/2016 dated July 5, 2016. Consequently, the financial results for the corresponding quarter ended September 30, 2015, have been restated to comply with Ind AS, in order to make them comparable. Beginning April 1, 2016, the Company has, for the first time, adopted Ind AS with a transition date of April 1, 2015.

3. The Statutory Auditors of the Company have carried out a Limited Review of the financial results for the quarter / year to date period ended September 30, 2016. The results and other financial information for the corresponding quarter / year to date period ended September 30, 2015 have not been subjected to limited review or audit under Ind AS. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide a true and fair view of its affairs. There is no qualification in the limited review report issued for the said period.

4. There is a possibility that these quarterly financial results, along with the provisional financial statements as of and for the year ended March 31, 2016, may require adjustment before constituting the final Ind AS financial statements as of and for the year ending 31 March 2017, due to changes in financial reporting requirement, arising from new or revised standards or interpretations issued by MCA/ICAI, or changes in the use of one or more optional exemptions in lieu of full retrospective application or vice versa, as permitted under Ind AS 101.

5. Standalone (1) Turnover, (2) Profit before tax and (3) Profit after tax for the Q2 F.Y. 17 is ₹ 343.25 Cr, ₹ 123.60 Cr and ₹ 127.31 Cr respectively. The Statement of unaudited financial results for the quarter / year to date period ended September 30, 2016, is available at www.rolta.com and at the websites of BSE Limited & The National Stock Exchange of India Limited (www.bseindia.com & www.nseindia.com).

6. Total Comprehensive Income for the quarter / year to date ended September 30, 2016 ₹ 95.67 Cr and for the quarter / year to date period ended September 30, 2015 ₹ (58.98) Cr, is as per Ind-AS. The same is not to be considered as part of the net profit/(loss) for computation of Earning Per Share as per Ind AS.

7. Reconciliation of the financial results for the quarter / year to date period ended September 30, 2015, using applicable Ind As and erstwhile Indian GAAP is as under:

Particulars	Quarter ended September 30, 2015	Year to date September 30,2015
Net profit for the period under erstwhile Indian GAAP	**42.31**	**83.03**
i) Fair value accounting of share based payments	0.17	0.67
ii) Amortisation of intangible assets	(2.57)	(5.08)
iii) Reversal of capitalisation made in the previous period as per AS 11	(1.03)	(1.63)
iv) Reversal of depreciation on capitalized foreign exchange differences	0.01	0.01
v) Reversal of amortization of accumulated foreign exchange differences	(12.98)	(18.26)
vi) Actuarial loss on defined benefit plans reclassified to Other Comprehensive Income	0.43	0.86
vii) Amortization of revaluation on leasehold land (Revaluation being done as fair value is taken as a deemed cost for land)	(1.74)	(3.47)
viii) Unwinding of discounted liability	(0.56)	(1.09)
vi) Deferred tax impact of above	4.34	6.02
Net profit as per Ind AS	**28.38**	**61.06**

8. Tax Expense includes provision for current tax and deferred tax.

9. Previous period figures are regrouped/rearranged wherever necessary.

10. The unaudited consolidated statement of assets and liabilities is as under:

(In ₹ Crores)

Sr No		Particulars	AS at 30.09.16 (Unaudited)
A		**ASSETS**	
1		**Non-Current Assets**	
	(a)	Property, Plant and Equipment	3,183.04
	(b)	Capital Work-in-Progress	0.67
	(c)	Intangible Assets	2,706.25
	(d)	Goodwill on Consolidation	496.32
	(e)	Financial Assets - Other Financial Assets	16.87
	(f)	Other Non Current Assets	91.34
			6,494.49
2		**Current Assets**	
	(a)	Financial Assets	
		(i) Trade Receivable	1,940.10
		(ii) Cash and Bank balances	189.51
		(iii) Others	1,138.49
	(b)	Other Current Assets	43.44
			3,311.54
		TOTAL-ASSETS	**9,806.03**
B		**EQUITY AND LIABILITIES**	
1		**Equity**	
	(a)	Equity Share Capital	163.30
	(b)	Other Equity	2,171.24
	(c)	Share Application Money pending allotment	0.10
			2,334.64
2		**Non-Current Liabilities**	
	(a)	Financial Liabilities - Long Term Borrowings	5,254.55
	(b)	Long Term Provisions	17.15
	(c)	Deferred Tax Liability (Net)	351.05
			5,622.75
3		**Current Liabilities**	
	(a)	Financial Liabilities	
		(i) Short Term Borrowings	457.42
		(ii) Trade Payables	256.82
		(iii) Others	1,063.32
	(b)	Short Term Provisions	4.69
	(c)	Other Current Liabilities	66.39
			1,848.64
		TOTAL EQUITY AND LIABILITES	**9,806.03**

11. Balance sheet as of September 16 is as per Ind AS, where as the Balance sheet as per March 16 is as per earlier accounting standards, hence not comparable and therefore not presented herewith.

N. M. RAIJI & CO MUMBAI CHARTERED ACCOUNTANTS

Place : Mumbai
Date : 9th December, 2016

ROLTA INDIA LIMITED MUMBAI 93

On Behalf of Board of Directors
For Rolta India Limited

Ramakrishna Prabhu
Director Corporate Affairs and CFO

ROLTA INDIA LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2016

(In ₹ Crores)

Sr. No	Particulars	3 Months Ended 30.09.16	Preceding 3 Months ended 30.06.16	Corresponding 3 Months in previous year 30.09.15	Year to date for Current period ended 30.09.16	Year to date for previous period ended 30.09.15
	(Refer notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	**Income from Operations**					
	a. Net Sales/Income from Operations (Net of excise duty)	343.25	382.92	489.90	726.17	938.25
	b. Other Operating Income	--	--	--	--	--
	Total Income from operations(net)	**343.25**	**382.92**	**489.90**	**726.17**	**938.25**
2	**Expenses**					
	a. Cost of materials	41.94	30.76	25.41	72.70	51.49
	b. Purchase of stock –in-trade	--	--	--	--	--
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	--	--	--	--	--
	d. Employee benefits expense	39.99	40.18	69.89	80.17	129.91
	e. Depreciation and amortization expense	22.56	21.64	170.68	44.20	333.53
	f. Other expenses	2.73	48.69	57.95	51.42	114.09
	Total Expenses	**107.22**	**141.27**	**323.93**	**248.49**	**629.02**
3	**Profit/(Loss) from operations before other income, finance costs and exceptional items (1 - 2)**	**236.03**	**241.65**	**165.97**	**477.68**	**309.23**
4	Other income	4.13	2.18	6.83	6.31	40.70
5	**Profit/ (Loss) from ordinary activities before finance costs and exceptional item (3+4)**	**240.16**	**243.83**	**172.80**	**483.99**	**349.93**
6	Finance costs	23.09	29.08	22.66	52.17	39.69
7	**Profit / (Loss) from ordinary activities after finance cost before exceptional items (5 – 6)**	**217.07**	**214.75**	**150.14**	**431.82**	**310.24**
8	**Exceptional Item:** (Refer note no. 5)	93.47	137.73	--	231.20	--
9	**Profit/(Loss) from ordinary activities before tax (7 - 8)**	**123.60**	**77.02**	**150.14**	**200.62**	**310.24**
10	Tax expense	(3.71)	2.85	(4.34)	(0.86)	(6.02)
11	**Net Profit/(Loss) from ordinary activities after tax (9 – 10)**	**127.31**	**74.17**	**154.48**	**201.48**	**316.26**
12	Other Comprehensive Income (Not to be considered for EPS)	0.11	(8.52)	0.91	(8.41)	1.83
13	**Total Comprehensive income for the period (11+12)** (Refer note no. 6)) (Note to be considered for EPS)	**127.42**	**65.65**	**155.39**	**193.07**	**318.09**
14	Paid up Equity Share Capital (F.V. ₹ 10/- each)	163.30	162.89	161.33	163.30	161.33
15	**Reserves excluding Revaluation Reserves**	--	--	--	--	--
16	**Earnings Per Share before Exceptional Item** (of ₹10/-each)					
	Basic EPS (in ₹) (not annualised)	7.8	4.6	9.6	12.4	19.6
	Diluted EPS (in ₹) (not annualised)	7.6	4.4	9.1	12.1	18.8

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2016

(In ₹ Crores)

Particulars	3 Months Ended 30.09.16	Preceding 3 Months ended 30.06.16	Corresponding 3 Months in previous year 30.09.15	Year to date for Current period ended 30.09.16	Year to date for previous period ended 30.09.15
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Segment Revenue					
Enterprise Geospatial & Engineering Solutions (EGES)	201.10	166.46	182.04	367.56	342.48
System Integration & Enterprise IT Solutions (EITS)	142.15	216.46	307.86	358.61	595.77
TOTAL	**343.25**	**382.92**	**489.90**	**726.17**	**938.25**
Less: Inter segment revenue	--	--	--	--	--
Net sales/Income From Operations	**343.25**	**382.92**	**489.90**	**726.17**	**938.25**
Segment Results (Profit)/ Loss before tax and interest from Each segment)					
Enterprise Geospatial & Engineering Solutions (EGES)	144.28	95.97	154.24	240.25	297.75
System Integration & Enterprise IT Solutions (EITS)	114.31	167.32	182.41	281.63	345.01
TOTAL	**258.59**	**263.29**	**336.65**	**521.88**	**642.76**
Unallocated	--	--	--	--	--
Less: Finance costs	23.09	29.08	22.66	52.17	39.69
Less: Depreciation and amortization expense	22.56	21.64	170.68	44.20	333.53
Add: Un-allocable income	4.13	2.18	6.83	6.31	40.70
Total Profit Before Tax	**217.07**	**214.75**	**150.14**	**431.82**	**310.24**
Exceptional Item:	93.47	137.73	--	231.20	--
Profit/(Loss) after exceptional item before tax	**123.60**	**77.02**	**150.14**	**200.62**	**310.24**

Notes on segment information: Segmental Capital employed: Fixed assets used in the Company's business or liabilities contracted have not been identified to any particular reportable segment. The Company believes that it is currently not practical to provide segment disclosures relating to total assets and liabilities.

Notes

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 9th December 2016.

2. The financial results for the quarter /year to date period ended September 30, 2016, are in compliance with the Indian Accounting Standards (Ind AS), notified by the Ministry of Corporate Affairs, read with SEBI circular bearing no CIR/CFD/FAC/62/2016 dated July 5, 2016. Consequently, the financial results for the corresponding quarter/ year to date period ended September 30, 2015, has been restated to comply with Ind AS, in order to make them comparable. Beginning April 1, 2016, the Company have for the first time ,adopted Ind AS, with a transition date of April 1, 2015.

3. The Statutory Auditors of the Company have carried out a Limited Review of the financial results for the quarter/ year to date period ended September 30, 2016. The results and other financial information for the corresponding quarter/ year to date period ended September 30, 2015, have not been subjected to limited review or audit under Ind AS. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide a true and fair view of its affairs. There is no qualification in the limited review report issued for the said period.

4. There is a possibility that these quarterly financial results, along with the provisional financial statements as of and for the year ended March 31, 2016, may require adjustment before constituting the final Ind AS, financial statements as of and for the year ending 31 March 2017, due to changes in financial reporting requirement arising from new or revised standards, or interpretations issued by MCA/ICAI, or changes in the use of one or more optional exemptions, in lieu of full retrospective application or vice versa, as permitted under Ind AS 101.

5. Exceptional item represents provision made against certain contingent liabilities where, in the opinion of management, it is probable that the outflow of resources will be required to settle the obligation.

6. Total Comprehensive Income for the quarter ended September 30, 2016 ₹ 127.42 Cr and for the quarter ended September 30, 2015, ₹ 155.39 Cr is as per Ind-AS. The same is not to be considered as part of the net profit/(loss) for computation of Earning Per Share as per Ind AS.

7. Reconciliation of the financial results for the quarter / year to date period ended September 30, 2015, using applicable Ind As and erstwhile Indian GAAP is as under:

Particulars	Quarter ended September 30, 2015	Year to date September 30,2015
Net profit for the period under erstwhile Indian GAAP	**165.28**	**332.06**
Add / (Less) : Adjustments		
i) Fair value accounting of share based payments	0.17	0.67
ii) Reversal of capitalisation made in the previous period as per AS 11	(1.03)	(1.63)
iii)Reversal of depreciation on capitalized foreign exchange differences	0.01	0.01
iii) Reversal of amortization of accumulated foreign exchange differences	(12.98)	(18.26)
iv) Actuarial loss on defined benefit plans reclassified to Other Comprehensive Income	0.43	0.86
v) Amortization of revaluation on leasehold land (Revaluation being done as fair value is taken as a deemed cost for land)	(1.74)	(3.47)
vi) Deferred tax impact of above	4.34	6.02
Net profit / loss as per Ind AS	**154.48**	**316.26**

(In ₹ Crores)

Sr No		Particulars	AS at 30.09.16 (Unaudited)
		ASSETS	
1		**Non-currrent assets**	
	(a)	Property, plant & Equipment	3,112.64
	(b)	Capital work-in-progress	0.67
	(c)	Intangible assets	2.82
	(d)	Financial assets	
		(i)Non-current investments	233.25
		(ii)Others	2,014.21
	(e)	Other Non-current assets	70.31
			5,433.90
2		**Current assets**	
	(a)	Financial assets	
		(i) Trade receivables	1,712.53
		(ii)Cash and bank balances	99.78
		(iii)Others	1,055.91
		(iv)Loans and Advances	67.44
	(b)	Other current assets	4.12
			2,939.78
		TOTAL ASSETS	**8,373.68**
		EQUITY AND LIABILITIES	
1		**Equity**	
	(a)	Equity Share Capital	163.30
	(b)	Other Equity	3,808.28
	(c)	Share application money pending allotment	0.10
			3,971.68
2		**Non-Current Liabilities**	
	(a)	Financial Liabilities- Long term borrowings	750.95
	(b)	Long term provisions	12.57
	(c)	Deferred tax liability (Net)	337.07
	(d)	Other non-current liabilities	1,665.96
			2,775.55
3		**Current Liabilities**	
	(a)	Financial liabilities	
		(i)Short term borrowings	421.77
		(ii)Trade payables	217.88
		(iii)Provision against contingent liability	231.20
		(iv)Others	719.13
	(b)	Short term provisions	4.69
	(c)	Other current liabilities	31.78
			1,626.45
		TOTAL EQUITY AND LIABILITIES	**8,373.68**

8. Tax Expense includes provision for current tax and deferred tax.

9. Previous period figures have been regrouped/rearranged wherever necessary.

10. The unaudited Unconsolidated statement of assets and liabilities is as under:

11. Balance Sheet as at30th September 2016 is as per Ind AS, whereas the Balance Sheet as at 31st March 2016 is as per earlier accounting standards, hence not comparable and therefore not presented herewith.

N. M. RAJJI & CO. MUMBAI CHARTERED ACCOUNTANTS

ROLTA INDIA LIMITED MUMBAI 93

On Behalf of Board of Directors
For Rolta India Limited

Ramakrishna Prabhu
Director Corporate Affairs and CFO

Place : Mumbai
Date : 9th December, 2016