

**Helios and Matheson Information Technology Ltd**  
**Consolidated Balance sheet as at June 30,2014**

| Particulars  |   | Unaudited<br>30.06.2014 | Unaudited<br>31.03.2014 |
|--------------|---|-------------------------|-------------------------|
| (Rs in lacs) |   |                         |                         |
| <b>A</b>     | <b>EQUITY AND LIABILITIES</b>   |                         |                         |
| <b>1</b>     | <b>Shareholders' funds</b>  |                         |                         |
|              | (a) Share capital   | 2641                    | 2641                    |
|              | (b) Reserves and surplus  | 36080                   | 34434                   |
|              | <b>Sub-total - Shareholders' funds</b>                                | <b>38721</b>            | <b>37075</b>            |
|              | Advance received towards subscription of redeemable preference shares | 6304                    | 6304                    |
| <b>2</b>     |   |                         |                         |
| <b>3</b>     | Minority interest *   | 705                     | 705                     |
| <b>4</b>     | <b>Non-current liabilities</b>  |                         |                         |
|              | (a) Long-term borrowings  | 14727                   | 14965                   |
|              | (b) Deferred tax liabilities (net)                                    | 2881                    | 2766                    |
|              | (c) Other long-term liabilities                                       | -                       | -                       |
|              | (d) Long-term provisions  | 34                      | 34                      |
|              | <b>Sub-total - Non-current liabilities</b>                            | <b>17642</b>            | <b>17765</b>            |
| <b>5</b>     | <b>Current liabilities</b>  |                         |                         |
|              | (a) Short-term borrowings   | 15038                   | 12515                   |
|              | (b) Trade payables  | 125                     | 181                     |
|              | (c) Other current liabilities   | 3928                    | 3374                    |
|              | (d) Short-term provisions   | 3058                    | 2835                    |
|              | <b>Sub-total - Current liabilities</b>                                | <b>22149</b>            | <b>18905</b>            |
|              | <b>TOTAL - EQUITY AND LIABILITIES</b>                                 | <b>85521</b>            | <b>80755</b>            |
| <b>B</b>     | <b>ASSETS</b>   |                         |                         |
| <b>1</b>     | <b>Non-current assets</b>   |                         |                         |
|              | (a) Fixed assets  | 29234                   | 28793                   |
|              | (b) Goodwill on consolidation *                                       | 4357                    | 4357                    |
|              | (c) Non-current investments   | -                       | -                       |
|              | (d) Deferred tax assets (net)   | -                       | -                       |
|              | (e) Long-term loans and advances                                      | 7598                    | 7532                    |
|              | (f) Other non-current assets  | 6503                    | 6503                    |
|              | <b>Sub-total - Non-current assets</b>                                 | <b>47692</b>            | <b>47185</b>            |
| <b>2</b>     | <b>Current assets</b>   |                         |                         |
|              | (a) Current investments   | -                       | -                       |
|              | (b) Inventories   | -                       | -                       |
|              | (c) Trade receivables   | 22224                   | 19081                   |
|              | (d) Cash and cash equivalents   | 4291                    | 5265                    |
|              | (e) Short-term loans and advances                                     | 5260                    | 4506                    |
|              | (f) Other current assets  | 6054                    | 4718                    |
|              | <b>Sub-total - Current assets</b>                                     | <b>37829</b>            | <b>33570</b>            |
|              | <b>TOTAL - ASSETS</b>   | <b>85521</b>            | <b>80755</b>            |

| Helios and Matheson Information Technology Limited   |   |                             |                                       |  |   |  | Annexure 1                       |
|--|---|-----------------------------|---------------------------------------|--|---|--|----------------------------------|
| Regd office: Cybervale, #02-01, Mahindra World City, Chennai 603002                          |   |                             |                                       |  |   |  | Rs in lakhs                      |
| Statement of Consolidated Unaudited Results for the Quarter and Nine Months Ended 30/06/2014 |   |                             |                                       |  |   |  |                                  |
| S No   | Particulars   | 3 months ended (30/06/2014) | Preceding 3 months ended (31/03/2014) | Corresponding 3 months ended (30/06/2013) in the previous year | Year to date figures for current period ended(30/06/2014) | Year to date figures for the previous year ended(30/06/2013) | Previous year ended (30/09/2013) |
|  | (Refer Notes Below)   | Unaudited                   | Unaudited                             | Unaudited  | Unaudited   | Unaudited  | Audited                          |
|  | <b>Income from operations</b>   |                             |                                       |  |   |  |                                  |
| 1  | (a) Net sales/Income from operations (Net of excise duty)   | 20642                       | 20346                                 | 16850  | 60965   | 46050  | 65295                            |
|  | (b) Other Operating Income  |                             |                                       |  |   |  | 0                                |
|  | <b>Total income from operations(net)</b>  | 20642                       | 20346                                 | 16850  | 60965   | 46050  | 65295                            |
| 2  | <b>Expenses</b>   |                             |                                       |  |   |  | 0                                |
| a)   | Cost of materials consumed  |                             |                                       |  |   |  | 0                                |
| b)   | Purchase of stock-in-trade  |                             |                                       |  |   |  | 0                                |
| c)   | Changes in inventories of finished goods, work-in-progress and stock-in-trade   |                             |                                       |  |   |  | 0                                |
| d)   | Employees benefits expenses   | 12697                       | 12549                                 | 10443  | 37591   | 28498  | 40385                            |
| e)   | Depreciation and amortisation expense   | 1529                        | 1449                                  | 1339   | 4426  | 3763   | 5035                             |
| f)   | Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 3249                        | 3211                                  | 2728   | 9617  | 7515   | 10712                            |
|  | <b>Total expenses</b>   | 17475                       | 17209                                 | 14510  | 51634   | 39776  | 56132                            |
| 3  | <b>Profit / (Loss) from operation before other income,finance costs and exceptional items (1-2)</b>                   | 3167                        | 3137                                  | 2340   | 9331  | 6274   | 9163                             |
| 4  | Other Income  | 52                          | 102                                   | 184  | 262   | 488  | 558                              |
| 5  | <b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>                      | 3219                        | 3239                                  | 2524   | 9593  | 6762   | 9721                             |
| 6  | Finance costs   | 847                         | 841                                   | 743  | 2506  | 2033   | 2854                             |
| 7  | <b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>                | 2372                        | 2398                                  | 1781   | 7087  | 4729   | 6867                             |
| 8  | Exceptional Items   |                             |                                       |  | 0   | 0  | 0                                |
| 9  | Profit / (Loss) from ordinary activities before tax (7-8)   | 2372                        | 2398                                  | 1781   | 7087  | 4729   | 6867                             |
| 10   | Tax expense   | 726                         | 758                                   | 478  | 2207  | 1208   | 1799                             |
| 11   | <b>Net Profit / (Loss) from ordinary activities after tax (9-10)</b>  | 1646                        | 1640                                  | 1303   | 4880  | 3521   | 5068                             |
| 12   | Extraordinary Item (net of tax expense Rs. Lakhs)   |                             |                                       |  | 0   | 0  | 0                                |
| 13   | <b>Net Profit / (Loss) for the period (11-12)</b>   | 1646                        | 1640                                  | 1303   | 4880  | 3521   | 5068                             |
| 14   | Share of profit / (loss) of associates  | 0                           | 0                                     | 0  | 0   | 0  | 0                                |
| 15   | Minority interest   | 0                           | 0                                     | 0  | 0   | 0  | 64                               |
| 16   | <b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13+14+15)</b>       | 1646                        | 1640                                  | 1303   | 4880  | 3521   | 5004                             |

|          |   |          |          |          |                                  |          |          |
|----------|---|----------|----------|----------|----------------------------------|----------|----------|
| 17       | Paid-up equity share capital (Face Value of the Share shall be indicated)(Face value Rs 10 per share) | 2641     | 2641     | 2641     | 2641                             | 2641     | 2641     |
| 18       | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year.              |          |          |          |                                  |          | 24615    |
| 19.i     | <b>Earnings Per Share (before extraordinary items) of Rs10 /each ) (not annualised):</b>              |          |          |          |                                  |          |          |
| a)       | Basic   | 6.23     | 6.21     | 4.93     | 18.48                            | 13.33    | 18.94    |
| b)       | Diluted   | 6.23     | 6.21     | 4.93     | 18.48                            | 13.33    | 18.94    |
| 19.ii    | <b>Earnings Per Share (after extraordinary items) of Rs 10/each ) (not annualised):</b>               |          |          |          |                                  |          |          |
| a)       | Basic   | 6.23     | 6.21     | 4.93     | 18.48                            | 13.33    | 19.19    |
| b)       | Diluted   | 6.23     | 6.21     | 4.93     | 18.48                            | 13.33    | 12.30    |
|          | See accompanying note to the financial results  |          |          |          |                                  |          |          |
| <b>A</b> | <b>PARTICULARS OF SHAREHOLDING</b>  |          |          |          |                                  |          |          |
| 1        | Public Shareholding   |          |          |          |                                  |          |          |
|          | Number of shares  | 14256649 | 14256649 | 14256649 | 14256649                         | 14256649 | 14256649 |
|          | - Percentage of Shareholding  | 53.98    | 53.98    | 53.98    | 53.98                            | 53.98    | 53.98    |
| 2        | Promoters and promoter Group Shareholding   |          |          |          |                                  |          |          |
| a)       | Pledged / Encumbered  |          |          |          |                                  |          |          |
|          | - Number of shares  | 5050000  | 4350000  | 3850000  | 5050000                          | 3850000  | 3850000  |
|          | - Percentage of shares (as a % of the total shareholding of promoter and promoter group)              | 41.54    | 35.79    | 31.67    | 41.54                            | 31.67    | 31.67    |
|          | - Percentage of shares (as a % of the total share capital of the company)                             | 19.12    | 16.47    | 14.58    | 19.12                            | 14.58    | 14.58    |
| b)       | Non-encumbered  |          |          |          |                                  |          |          |
|          | - Number of Shares  | 7105680  | 7805680  | 8305680  | 7105680                          | 8305680  | 8305680  |
|          | - Percentage of shares (as a % of the total shareholding of promoter and promoter group)              | 58.46    | 64.21    | 68.33    | 58.46                            | 68.33    | 68.33    |
|          | - Percentage of shares (as a % of the total share capital of the company)                             | 26.90    | 29.55    | 31.45    | 26.90                            | 31.45    | 31.45    |
| <b>B</b> | <b>INVESTOR COMPLAINTS</b>  |          |          |          |                                  |          |          |
|          |   |          |          |          | <b>3 months ended 30/06/2014</b> |          |          |
|          | Pending at the beginning of the quarter   |          |          |          | 0                                |          |          |
|          | Received during the quarter   |          |          |          | 12                               |          |          |
|          | Disposed off during the quarter   |          |          |          | 12                               |          |          |
|          | Remaining unresolved at the end of the quarter  |          |          |          | 0                                |          |          |

**Notes**

- 1.The above financial figures represent consolidated results.
- 2.EPS as at 30th June 2014 is after considering the provision for deferred tax.
- 3.Income includes revenue from operations.
- 4.Expenditure includes staff costs, selling & administrative costs & development expenses
- 5.The unaudited results for the quarter and 9 months ended 30.06.2014 were taken on record by the Board of Directors at their meeting held on 14th August 2014.

G.K.Muralikrishna  
Managing Director  
Place: Chennai  
Date: 14.08.2014

**Helios and Matheson Information Technology Ltd**  
**Standalone Balance sheet as at 30th June ,2014 (Unaudited)**

| Particulars   | 30.06.2014   | 31.03.2014   |
|---|--------------|--------------|
|   | (Rs in lacs) |              |
| <b><u>1. EQUITY AND LIABILITIES</u></b>   |              |              |
| <b><u>1.1 Shareholders' funds</u></b>   |              |              |
| (a) Share capital   | 2641         | 2641         |
| (b) Reserves and surplus  | 27487        | 26125        |
| Sub-total - Shareholders' funds   | 30128        | 28766        |
| <b>1.2. Advance received towards subscription of redeemable preference shares</b> | 6304         | 6304         |
| <b>1.3. Minority interest *</b>   | -            | -            |
| <b><u>1.4. Non-current liabilities</u></b>  |              |              |
| (a) Long-term borrowings  | 11389        | 11325        |
| (b) Deferred tax liabilities (net)  | 2463         | 2361         |
| (c) Other long-term liabilities   | -            | -            |
| (d) Long-term provisions  | 34           | 34           |
| Sub-total - Non-current liabilities   | 13886        | 13720        |
| <b><u>1.5. Current liabilities</u></b>  |              |              |
| (a) Short-term borrowings   | 14824        | 12345        |
| (b) Trade payables  | 125          | 181          |
| (c) Other current liabilities   | 3890         | 3374         |
| (d) Short-term provisions   | 3058         | 2835         |
| Sub-total - Current liabilities   | 21897        | 18735        |
| <b>TOTAL - EQUITY AND LIABILITIES</b>   | <b>72215</b> | <b>67525</b> |
| <b><u>2. ASSETS</u></b>   |              |              |
| <b><u>2.1. Non-current assets</u></b>   |              |              |
| (a) Fixed assets  | 18547        | 18375        |
| (b) Goodwill on consolidation *   | -            | -            |
| (c) Non-current investments   | 8243         | 8243         |
| (d) Deferred tax assets (net)   | -            | -            |
| (e) Long-term loans and advances  | 6655         | 6635         |
| (f) Other non-current assets  | 6503         | 6503         |
| Sub-total - Non-current assets  | 39948        | 39756        |
| <b><u>2.2. Current assets</u></b>   |              |              |
| (a) Current investments   |              |              |
| (b) Inventories   |              |              |
| (c) Trade receivables   | 17338        | 14017        |
| (d) Cash and cash equivalents   | 3690         | 4601         |
| (e) Short-term loans and advances   | 5184         | 4433         |
| (f) Other current assets  | 6054         | 4718         |
| Sub-total - Current assets  | 32266        | 27769        |
| <b>TOTAL - ASSETS</b>   | <b>72215</b> | <b>67525</b> |

| Helios and Matheson Information Technology Limited   |  |                             |                                       |  |   |  | Annexure 1                       |
|--|--|-----------------------------|---------------------------------------|--|---|--|----------------------------------|
| Regd office: Cybervale, #02-01, Mahindra World City, Chennai 603002                        |  |                             |                                       |  |   |  | Rs in lakhs                      |
| Statement of Standalone Unaudited Results for the Quarter and Nine Months Ended 30/06/2014 |  |                             |                                       |  |   |  |                                  |
| S No   | Particulars  | 3 months ended (30/06/2014) | Preceding 3 months ended (31/03/2014) | Corresponding 3 months ended (30/06/2013) in the previous year | Year to date figures for current period ended(30/06/2014) | Year to date figures for the previous year ended(30/06/2013) | Previous year ended (30/09/2013) |
|  | (Refer Notes Below)  | Unaudited                   | Unaudited                             | Unaudited  | Unaudited   | Unaudited  | Audited                          |
|  | <b>Income from operations</b>  |                             |                                       |  |   |  |                                  |
| 1  | (a) Net sales/Income from operations (Net of excise duty)  | 15871                       | 14980                                 | 11531  | 44670   | 31717  | 44306                            |
|  | (b) Other Operating Income   | 0                           | 0                                     | 0  | 0   | 0  | 0                                |
|  | <b>Total income from operations(net)</b>   | 15871                       | 14980                                 | 11531  | 44670   | 31717  | 44306                            |
|  | <b>2 Expenses</b>  |                             |                                       |  |   |  |                                  |
|  | a) Cost of materials consumed  | 0                           | 0                                     | 0  | 0   | 0  | 0                                |
|  | b) Purchase of stock-in-trade  | 0                           |                                       | 0  | 0   | 0  | 0                                |
|  | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade   |                             |                                       | 0  | 0   | 0  | 0                                |
|  | d) Employees benefits expenses   | 10530                       | 9867                                  | 7532   | 29511   | 20717  | 28936                            |
|  | e) Depreciation and amortisation expense   | 1276                        | 1131                                  | 917  | 3449  | 2559   | 3496                             |
|  | f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 1281                        | 1201                                  | 1089   | 3592  | 2951   | 4196                             |
|  | <b>Total expenses</b>  | 13087                       | 12199                                 | 9538   | 36552   | 26227  | 36628                            |
|  |  |                             |                                       |  |   |  | 0                                |
| 3  | <b>Profit / (Loss) from operation before other Income,finance costs and exceptional items (1-2)</b>                      | 2784                        | 2781                                  | 1993   | 8118  | 5490   | 7678                             |
| 4  | Other Income   | 47                          | 98                                    | 176  | 249   | 309  | 588                              |
| 5  | <b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>                         | 2831                        | 2879                                  | 2169   | 8367  | 5799   | 8266                             |
| 6  | Finance costs  | 798                         | 791                                   | 728  | 2358  | 1988   | 2714                             |
| 7  | <b>Profit / (Loss) from ordinary activities after finance costs but before exceptional Items (5-6)</b>                   | 2033                        | 2088                                  | 1441   | 6009  | 3811   | 5552                             |
| 8  | Exceptional Items  |                             | 0                                     |  |   |  | 0                                |
| 9  | Profit / (Loss) from ordinary activities before tax (7-8)  | 2033                        | 2088                                  | 1441   | 6009  | 3811   | 5552                             |
| 10   | Tax expense  | 671                         | 739                                   | 413  | 2054  | 1030   | 1583                             |
| 11   | <b>Net Profit / (Loss) from ordinary activities after tax (9-10)</b>   | 1362                        | 1349                                  | 1028   | 3955  | 2781   | 3969                             |
| 12   | Extraordinary Item (net of tax expense Rs. Lakhs)  |                             | 0                                     |  | 0   | 0  | 0                                |
| 13   | <b>Net Profit / (Loss) for the period (11-12)</b>  | 1362                        | 1349                                  | 1028   | 3955  | 2781   | 3969                             |
| 14   | Share of profit / (loss) of associates   | 0                           | 0                                     | 0  | 0   | 0  | 0                                |
| 15   | Minority interest  | 0                           | 0                                     | 0  | 0   | 0  | 0                                |
| 16   | <b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13+14+15)</b>          | 1362                        | 1349                                  | 1028   | 3955  | 2781   | 3969                             |

|                                      |   |                                  |          |          |          |          |          |
|--------------------------------------|---|----------------------------------|----------|----------|----------|----------|----------|
| 17                                   | Paid-up equity share capital (Face Value of the Share shall be indicated)(Face value Rs 10 per share) | 2641                             | 2641     | 2641     | 2641     | 2641     | 2641     |
| 18                                   | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year.              |                                  |          |          |          |          | 23533    |
| 19.i                                 | <b>Earnings Per Share (before extraordinary items) of Rs10 /each ) (not annualised):</b>              |                                  |          |          |          |          |          |
| a)                                   | Basic   | 5.16                             | 5.11     | 3.89     | 14.98    | 10.53    | 15.03    |
| b)                                   | Diluted   | 5.16                             | 5.11     | 3.89     | 14.98    | 10.53    | 15.03    |
| 19.ii                                | <b>Earnings Per Share (after extraordinary items) of Rs 10/each ) (not annualised):</b>               |                                  |          |          |          |          |          |
| a)                                   | Basic   | 5.16                             | 5.11     | 3.89     | 14.98    | 10.53    | 7.21     |
| b)                                   | Diluted   | 5.16                             | 5.11     | 3.89     | 14.98    | 10.53    | 7.21     |
|                                      | See accompanying note to the financial results  |                                  |          |          |          |          |          |
| <b>A PARTICULARS OF SHAREHOLDING</b> |   |                                  |          |          |          |          |          |
| 1                                    | Public Shareholding   |                                  |          |          |          |          |          |
|                                      | Number of shares  | 14256649                         | 14256649 | 14256649 | 14256649 | 14256649 | 14256649 |
|                                      | - Percentage of Shareholding  | 53.98                            | 53.98    | 53.98    | 53.98    | 53.98    | 53.98    |
| 2                                    | Promoters and promoter Group Shareholding   |                                  |          |          |          |          |          |
| a)                                   | Pledged / Encumbered  |                                  |          |          |          |          |          |
|                                      | - Number of shares  | 5050000                          | 4350000  | 3850000  | 5050000  | 3850000  | 3850000  |
|                                      | - Percentage of shares (as a % of the total shareholding of promoter and promoter group)              | 41.54                            | 35.79    | 31.67    | 41.54    | 31.67    | 31.67    |
|                                      | - Percentage of shares (as a % of the total share capital of the company)                             | 19.12                            | 16.47    | 14.58    | 19.12    | 14.58    | 14.58    |
| b)                                   | Non-encumbered  |                                  |          |          |          |          |          |
|                                      | - Number of Shares  | 7105680                          | 7805680  | 8305680  | 7105680  | 8305680  | 8305680  |
|                                      | - Percentage of shares (as a % of the total shareholding of promoter and promoter group)              | 58.46                            | 64.21    | 68.33    | 58.46    | 68.33    | 68.33    |
|                                      | - Percentage of shares (as a % of the total share capital of the company)                             | 26.90                            | 29.55    | 31.45    | 26.90    | 31.45    | 31.45    |
| <b>B</b>                             | <b>INVESTOR COMPLAINTS</b>  | <b>3 months ended 30/06/2014</b> |          |          |          |          |          |
|                                      | Pending at the beginning of the quarter   |                                  |          |          | 0        |          |          |
|                                      | Received during the quarter   |                                  |          |          | 12       |          |          |
|                                      | Disposed off during the quarter   |                                  |          |          | 12       |          |          |
|                                      | Remaining unresolved at the end of the quarter  |                                  |          |          | 0        |          |          |

**Notes**

- 1.The above financial figures represent stand alone results.
- 2.EPS as at 30th June 2014 is after considering the provision for deferred tax.
- 3.Income includes revenue from operations.
- 4.Expenditure includes staff costs, selling & administrative costs & development expenses
- 5.The unaudited results for the quarter and 9 months ended 30.06.2014 were taken on record by the Board of Directors at their meeting held on 14th August 2014.

G.K.Muralikrishna  
Managing Director  
Place: Chennai  
Date: 14.08.2014