

## COMMON SIZE INCOME STATEMENT

### Common Size Income Statement - CAPGEMINI TECHNOLOGY SERVICES INDIA LTD

| Particulars         | Mar-10         | Mar-11         | Mar-12         | Mar-13         | Mar-14         | Mar-15         | Mar-16         | Mar-17         | Mar-18         | Mar-19         |
|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Sales</b>        | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> |
| Raw Material Cost   | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| Change in Inventory | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| Power and Fuel      | 1.02%          | 0.93%          | 0.99%          | 1.30%          | 1.50%          | 1.67%          | 1.16%          | 1.17%          | 1.07%          | 1.05%          |
| Other Mfr. Exp      | 7.28%          | 8.52%          | 2.89%          | 13.56%         | 14.61%         | 11.51%         | 7.23%          | 6.67%          | 1.61%          | 1.47%          |
| Employee Cost       | 61.86%         | 60.94%         | 61.14%         | 51.53%         | 54.57%         | 58.53%         | 67.36%         | 64.76%         | 65.07%         | 65.87%         |
| Selling and admin   | 6.91%          | 7.41%          | 16.05%         | 10.72%         | 8.69%          | 9.58%          | 11.82%         | 10.63%         | 13.75%         | 13.70%         |
| Other Expenses      | 0.76%          | -0.09%         | 2.16%          | 10.46%         | 5.65%          | 2.65%          | 0.70%          | 3.78%          | 3.10%          | 2.53%          |
| Other Income        | -0.92%         | 3.04%          | 1.16%          | 11.54%         | 8.11%          | 7.47%          | 2.16%          | 7.88%          | 3.38%          | 3.24%          |
| Depreciation        | 3.32%          | 3.03%          | 3.73%          | 3.73%          | 3.65%          | 4.24%          | 3.77%          | 3.50%          | 3.42%          | 3.24%          |
| Interest            | 0.04%          | 0.07%          | 0.39%          | 0.22%          | 0.46%          | 0.26%          | 0.06%          | 0.25%          | 0.08%          | 0.08%          |
| Profit before tax   | 17.89%         | 22.23%         | 13.81%         | 20.02%         | 18.98%         | 19.02%         | 10.06%         | 17.12%         | 15.29%         | 15.30%         |
| Tax                 | 0.69%          | 0.88%          | 1.65%          | 4.38%          | 4.54%          | 2.80%          | -9.82%         | 3.79%          | 4.16%          | 3.72%          |
| Net profit          | 17.20%         | 21.35%         | 12.16%         | 15.64%         | 14.44%         | 16.21%         | 19.89%         | 13.33%         | 11.12%         | 11.58%         |
| Dividend Amount     | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| EBITDA              | 21.24%         | 25.33%         | 17.93%         | 23.98%         | 23.08%         | 23.52%         | 13.89%         | 20.88%         | 18.78%         | 18.62%         |

## COMMON SIZE BALANCE SHEET

### Common Size Balance Sheet - CAPGEMINI TECHNOLOGY SERVICES INDIA LTD

| Particulars              | Mar-10         | Mar-11         | Mar-12         | Mar-13         | Mar-14         | Mar-15         | Mar-16         | Mar-17         | Mar-18         | Mar-19         |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Total Liabilities</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> |
| Equity Share Capital     | 1.35%          | 0.89%          | 0.77%          | 0.23%          | 0.80%          | 0.77%          | 0.30%          | 0.55%          | 0.49%          | 0.42%          |
| Reserves                 | 76.85%         | 68.15%         | 67.48%         | 38.62%         | 71.75%         | 76.92%         | 75.87%         | 76.91%         | 81.24%         | 81.04%         |
| Borrowings               | 0.26%          | 0.20%          | 16.18%         | 4.66%          | 8.62%          | 9.61%          | 0.00%          | 0.02%          | 0.01%          | 0.01%          |
| Other Liabilities        | 21.54%         | 30.76%         | 15.56%         | 56.49%         | 18.84%         | 12.70%         | 23.83%         | 22.52%         | 18.26%         | 18.53%         |
| <b>Total Assets</b>      | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> | <b>100.00%</b> |
| Net Block                | 17.03%         | 12.66%         | 11.51%         | 13.11%         | 19.41%         | 33.28%         | 24.67%         | 20.16%         | 16.61%         | 19.71%         |
| Capital Work in Progress | 0.97%          | 2.68%          | 0.91%          | 1.29%          | 6.89%          | 7.59%          | 1.11%          | 2.73%          | 5.90%          | 1.83%          |
| Investments              | 40.45%         | 13.10%         | 58.60%         | 49.85%         | 25.58%         | 12.56%         | 8.01%          | 19.90%         | 33.76%         | 27.79%         |
| Other Assets             | 21.67%         | 19.98%         | 15.14%         | 16.52%         | 22.51%         | 22.70%         | 36.24%         | 33.37%         | 28.08%         | 23.74%         |
| Receivables              | 12.48%         | 13.18%         | 9.56%          | 14.75%         | 19.61%         | 18.57%         | 17.75%         | 16.09%         | 13.60%         | 15.39%         |
| Inventory                | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          | 0.00%          |
| Cash & Bank              | 7.39%          | 38.41%         | 4.28%          | 4.48%          | 5.99%          | 5.31%          | 12.22%         | 7.76%          | 2.05%          | 11.54%         |