INDEX TO EXTRACTS FROM UNAUDITED CONDENSED CONSOLIDATED FINANCIAL REPORT

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Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Financial Position

As of December 31, 2013 and March 31, 2013

Interest 1, 2015 Interest 1, 2015 Interest 1, 2015 Current siscis: Cash and cash equivalents 1,115,79 1,843,16 Bank deposits 4,886,24 4,973,20 Investments 5,631,41 1,087,11 Other current financial assets 3,011,45 4,889,47 Unabiled revenue 4,229,77 3,140,73 Other current assets 1,790,33 1,467,71 Total current assets 2,733,8 5,752,16 On-current assets 2,733,8 5,752,16 Non-current financial assets 2,233,2 3,753,6 Other on-current assets 2,238,0 3,945,5 One-current income tax assets 2,238,0 3,945,5 One-current income tax assets 2,238,0 3,945,2 One-current income tax assets 2,238,0 3,142,2 One-current income tax assets 2,238,0 3,142,2 One-current income tax assets 2,339,2 2,142,21 Interest deplay and equipment 9,617,4 8,104,3	,	As of	As of	
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Current assets: 1,715.79 1,843.16 Bank deposits 4,886.24 4,973.20 Trade receivables 17,482.54 14,095.28 Investments 5,651.41 1,087.11 Other current financial assets 3,011.45 4,889.47 Unbilled revenue 4,229.27 3,141.03 Current income tax assets 8.12 4.90 Other current assets 1,790.33 1,467.71 Total current assets 1,094.25 2,423.38 Bank deposits 1,094.25 2,423.38 Investments 2,273.386 953.11 Other non-current financial assets 2,273.38 953.11 Other non-current income tax assets 2,288.00 1,934.55 Deferred income tax assets 2,329.89 2,142.21 Property, plant and equipment 9,617.47 8,194.37 Intagible assets 647.29 661.02 Other non-current assets 647.29 661.02 Other non-current assets 5,155.71 4,270.57 Total Life Shilities 1,242.20		<u>(In ₹</u> c		
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Trade receivables	Cash and cash equivalents			
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Other current financial assets 3,011.45 4,888.47 Umbilled revenue 4,229.27 3,141.03 Current fincome tax assets 1,790.33 1,467.71 Total current assets 38,755.15 3,502.16 Non-current assets Bank deposits 1,094.25 2,423.38 Investments 2,733.86 953.11 Other non-current financial assets 2,237.35 637.42 Non-current income tax assets 2,239.89 2,142.21 Property, plant and equipment 9,617.47 8,194.37 Intangible assets 195.38 142.70 Other non-current assets 2,529.89 2,142.21 Property, plant and equipment 9,617.47 8,194.37 Intangible assets 1,953.8 142.70 Other non-current assets 25,171.00 20,452.33 Total ono-current assets 25,171.00 20,452.33 Total convertent assets 3,155.71 4,270.57 Bornowings 3,808 101.03 Mandatorily redeemable preference shares 1,000.00	Trade receivables			
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Current income tax assets 8.12 4.90 Other current assets 1,790.33 1,467.71 Total current assets 38,755.15 31,502.16 Non-current assets 2,237.38 953.11 Other non-current financial assets 2,237.35 637.42 Non-current income tax assets 2,238.00 1,934.55 Deferred income tax assets 2,329.89 2,142.21 Property, plant and equipment income tax assets 9,617.47 8,194.37 Goodwill 4,027.51 3,363.56 60.60 Other non-current assets 647.29 661.02 661.02 Other non-current assets 25,171.00 20,452.32 70.00 60.00 10.00	Other current financial assets	3,011.45		
Other current assets 1,790.33 1,467.71 Total current assets 38,755.15 31,502.16 Non-current assets 1,094.25 2,423.38 Investments 2,733.86 953.11 Other non-current financial assets 2,238.00 1,934.55 Non-current income tax assets 2,238.00 1,934.55 Deferred income tax assets 2,329.89 2,142.21 Property, plant and equipment 9,617.47 8,194.37 Intangible assets 195.38 142.70 Codwill 4,027.51 3,363.56 Other non-current assets 647.29 661.02 Total non-current assets 647.29 661.02 Total non-current assets 63,926.15 51,954.48 IABILITIES AND EQUITY: 20,452.32 51,557.11 4,270.57 Tage and other payables 5,155.71 4,270.57 50.75 51,557.11 4,270.57 50.75 50.75 51.55 60.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 1	Unbilled revenue		,	
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Bank deposits 1,094.25 2,423.88 Investments 2,733.86 953.11 Other non-current financial assets 2,287.35 637.42 Non-current income tax assets 2,288.00 1,934.55 Deferred income tax assets 2,329.89 2,142.21 Property, plant and equipment 9,617.47 8,194.37 Intangible assets 195.38 142.70 Goodwill 4,027.51 3,63.56 Other non-current assets 647.29 661.02 Total non-current assets 25,171.00 20,452.32 TOTAL ASSETS 63,926.15 51,954.48 LABILITIES AND EQUITY: 2 1 Liabilities: 8 1 Trade and other payables 5,155.71 4,270.57 Bornowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Uncarned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,260.00 <t< td=""><td>Total current assets</td><td>38,755.15</td><td>31,502.16</td></t<>	Total current assets	38,755.15	31,502.16	
Investments 2,733,86 953,11 Other non-current financial assets 2,237,25 637,42 Non-current income tax assets 2,288,00 1,934,55 Deferred income tax assets 2,329,89 2,142,21 Property, plant and equipment 9,617,47 8,194,37 Intangible assets 195,38 142,70 Goodwill 4,027,51 3,363,56 Other non-current assets 647,29 661,02 Total non-current assets 25,171,00 20,452,32 TOTAL ASSETS 63,926,15 51,954,48 LABILITIES AND EQUITY: Libilities Total and other payables 5,155,71 4,270,57 Borrowings 38,08 101,30 100,00 100,00 100,00 Other current financial liabilities 1,172,82 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,102,73 1,005,73 1,102,73 1,005,73 1,02,73 1,020,52	Non-current assets:			
Other non-current financial assets 2,237,35 637,42 Non-current income tax assets 2,288,00 1,934,55 Deferred income tax assets 2,329,89 2,142,21 Property, plant and equipment 9,617,47 8,194,37 Intangible assets 195,38 142,70 Goodwill 4,027,51 3,363,56 Other non-current assets 647,29 661,02 Total non-current assets 25,171,00 20,452,32 TOTAL ASSETS 63,926,15 51,954,48 LIABILITIES AND EQUITY: Liabilities: Current liabilities Current liabilities 5,155,71 4,270,57 Bornowings 38,08 101,30 Mandatorily redeemable preference shares 1000 100,00 Other current financial liabilities 1,172,82 1,102,73 Uncarned and deferred revenue 1,096,70 966,26 Employee benefit obligations 1,216,00 804,21 Current liabilities 1,343,10 1,002,52 Total current liabilities 20,683,77 872,88 <	Bank deposits	1,094.25	2,423.38	
Non-current income tax assets 2,288,00 1,934,55 Deferred income tax assets 2,329,89 2,142,21 Property, plant and equipment 9,617,47 8,194,37 Intangible assets 195,38 142,70 Goodwill 4,027,51 3,363,56 Other non-current assets 647,29 661,02 Total non-current assets 25,171,00 20,452,32 TOTAL ASSETS 63,926,15 51,954,48 LIABILITIES AND EQUITY: Liabilities: Value of the company of t	Investments	2,733.86	953.11	
Deferred income tax assets 2,329.89 2,142.21 Property, plant and equipment 9,617.47 8,194.37 Intangible assets 195.38 142.70 Goodwill 4,027.51 3,363.56 Other non-current assets 25,171.00 20,452.32 TOTAL ASSETS 53,926.15 51,954.48 IABILITIES AND EQUITY: Lizibilities: Current liabilities Urrend liabilities Tade and other payables 5,155.71 4,270.57 Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 13,43.10 1,002.52 Total current liabilities 10,683.77 8,772.88 Non-current liabilities 10,683.77 8,772.88 Other non-current liabilities 206.55 263.60 Total non-current li	Other non-current financial assets	2,237.35	637.42	
Property, plant and equipment 9,617-47 8,194,37 Intangible assets 195,38 142,70 Goodwill 4,027,51 3,363,56 Other non-current assets 661,02 Total non-current assets 25,171,00 20,452,32 TOTAL ASSETS 3926,15 51,954,48 LABILITIES AND EQUITY: Unrent liabilities: Unrent liabilities: Unrent liabilities: Total on other payables 5,155,71 4,270,57 Borrowings 38,08 101,30 Mandatorily redeemable preference shares 100,00 100,00 Other current financial liabilities 1,126,00 804,21 Unearmed and deferred revenue 1,096,70 966,26 Employee benefit obligations 1,126,00 804,21 Current income tax liabilities 10,683,77 8,772,88 Non-current liabilities 10,683,77 8,772,88 Non-current liabilities 10,683,77 8,772,88 Non-current liabilities 210,89 312,01 348,92	Non-current income tax as sets	2,288.00	1,934.55	
Intangible assets 195.38 142.70 Goodwill 4,027.51 3,363.56 Other non-current assets 25,171.00 20,452.32 TOTAL ASSETS 63,926.15 51,954.48 LIABILITIES AND EQUITY: Liabilities: Current liabilities: Tade and other payables 5,155.71 4,270.57 Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Uneamed and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 1,343.10 1,020.52 Total current liabilities 1,343.10 1,020.52 Total current liabilities 408.50 345.94 Son-current liabilities 120.72 130.98 Pemployee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 523.30 487.9	Deferred income tax assets	2,329.89	2,142.21	
Goodwill 4,027.51 3,363.65 Other non-current assets 647.29 661.02 Total non-current assets 25,171.00 20,452.32 TOTAL ASSETS 63,926.15 51,954.48 LIABILITIES AND EQUITY: Liabilities: Current liabilities: Trade and other payables 5,155.71 4,270.57 Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 1,343.10 1,020.52 Total current liabilities 10,683.77 8,772.88 Non-current liabilities 10,683.77 8,772.88 Non-current liabilities 120.72 130.98 Other non-current liabilities 523.30 487.99 Other non-current liabilities 523.30 487.99 Other non-curre	Property, plant and equipment	9,617.47	8,194.37	
Other non-current assets 647.29 661.02 Total non-current assets 25,171.00 20,452.32 TOTAL ASSETS 63,926.15 51,954.48 LIABILITIES AND EQUITY: Use in the initial subilities: Trade and other payables 5,155.71 4,270.57 Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.62 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 1,343.10 1,025.2 Total current liabilities 10,683.77 8,772.88 Non-current liabilities 1,068.37 8,772.88 Porturent liabilities 1,083.71 345.94 Employee benefit obligations 312.01 348.92 Other non-current liabilities 252.30 487.99 Other non-current liabilities 1,661.38<	Intangible assets	195.38	142.70	
Total non-current assets 25,171.00 20,452.32 TOTAL ASSETS 63,926.15 51,954.48 LIABILITIES AND EQUITY: Use of the polities: Current liabilities: Trade and other payables 5,155.71 4,270.57 Borrowings 38.08 10.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Uneamed and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 1,343.10 1,020.52 Other current liabilities 10,683.77 8,772.88 Non-current liabilities 120,72 130,98 Borrowings 120,72 130,98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 296.85 263.60 Other non-current liabilities 296.85 263.60 Total LIABILITIES 1,	Goodwill	4,027.51	3,363.56	
TOTAL ASSETS 51,954.48 LIABILITIES AND EQUITY: LIABILITIES AND EQUITY: Current liabilities: Trade and other payables 5,155.71 4,270.57 Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 10,683.77 8,72.88 Non-current liabilities 10,683.77 8,72.88 Non-current liabilities 10,683.77 8,72.88 Non-current liabilities 120.72 130.98 Other non-current financial liabilities 312.01 348.92 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 523.30 487.99	Other non-current assets	647.29	661.02	
Liabilities: Current liabilities: Trade and other payables 5,155,71 4,270,57 Borrowings 38.08 101,30 Mandatorily redeemable preference shares 100,00 100,00 Other current financial liabilities 1,172,82 1,102,73 Unearned and deferred revenue 1,096,70 966,26 Employee benefit obligations 1,126,00 804,21 Current income tax liabilities 651,36 407,29 Other current liabilities 1,343,10 1,020,52 Total current liabilities 10,683,77 8,72.88 Non-current liabilities: 8 10,72 130,98 Other non-current financial liabilities 408,50 345,94 489,99 Deferred income tax liabilities 523,30 487,99 487,99 Other non-current liabilities 296,85 263,60 Total non-current liabilities 1,661,38 1,577,43 TOTAL LIABILITIES 12,345,15 10,350,31 Equity: 1,50,23,45,15 10,350,31 Equity	Total non-current assets	25,171.00	20,452.32	
Liabilities: Current liabilities: Trade and other payables 5,155.71 4,270.57 Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 1,343.10 1,020.52 Total current liabilities 10,683.77 8,772.88 Non-current liabilities 10,683.77 8,772.88 Borrowings 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 195.87 10,350.31 Equity 195.87 195.72	TOTAL ASSEIS	63,926.15	51,954.48	
Liabilities: Current liabilities: Trade and other payables 5,155.71 4,270.57 Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 1,343.10 1,020.52 Total current liabilities 10,683.77 8,772.88 Non-current liabilities 10,683.77 8,772.88 Borrowings 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 195.87 10,350.31 Equity 195.87 195.72	LIABILITIES AND EQUITY:			
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Trade and other payables 5,155.71 4,270.57 Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 10,683.77 8,772.88 Non-current liabilities 10,683.77 8,772.88 Non-current liabilities 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity 1,915.87 195.72 Share capital 195.87 195.72 S	Current liabilities:			
Borrowings 38.08 101.30 Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 10,683.77 8,772.88 Non-current liabilities 10,683.77 8,772.88 Non-current liabilities 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 <td></td> <td>5,155.71</td> <td>4,270.57</td>		5,155.71	4,270.57	
Mandatorily redeemable preference shares 100.00 100.00 Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 1,343.10 1,020.52 Total current liabilities 10,683.77 8,772.88 Non-current liabilities 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 195.87 195.72 Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76				
Other current financial liabilities 1,172.82 1,102.73 Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 1,343.10 1,020.52 Total current liabilities 10,683.77 8,772.88 Non-current liabilities 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity: 192.02 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.		100.00		
Unearned and deferred revenue 1,096.70 966.26 Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 1,343.10 1,020.52 Total current liabilities 10,683.77 8,772.88 Non-current liabilities: 8 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity: 1 195.87 195.72 Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,9				
Employee benefit obligations 1,126.00 804.21 Current income tax liabilities 651.36 407.29 Other current liabilities 1,343.10 1,020.52 Total current liabilities 10,683.77 8,772.88 Non-current liabilities 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity: Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17 <td></td> <td></td> <td></td>				
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Borrowings 120.72 130.98 Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity: 195.87 195.72 Share capital 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17		-,	-,	
Other non-current financial liabilities 408.50 345.94 Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity: Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17		120.72	130.98	
Employee benefit obligations 312.01 348.92 Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity: Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17				
Deferred income tax liabilities 523.30 487.99 Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity: Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17				
Other non-current liabilities 296.85 263.60 Total non-current liabilities 1,661.38 1,577.43 TOTAL LIABILITIES 12,345.15 10,350.31 Equity: Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17	· ·			
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TOTAL LIABILITIES 12,345.15 10,350.31 Equity: 195.87 195.72 Share capital 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17				
Equity: 195.87 195.72 Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17				
Share capital 195.87 195.72 Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17		12,545.15	10,550.51	
Share premium 1,920.29 1,919.89 Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17		195.87	195.72	
Retained earnings 47,197.51 37,931.75 Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17				
Accumulated other comprehensive income 1,625.41 900.76 Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17			,	
Equity attributable to TCS Limited 50,939.08 40,948.12 Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17				
Non-controlling interests 641.92 656.05 TOTAL EQUITY 51,581.00 41,604.17				
TOTAL EQUITY 51,581.00 41,604.17				
TOTAL LIABILITIES AND EQUITY 63,920.15 51,954.48				
	TOTAL LIABILITIES AND EQUITY	03,920.15	51,954.48	

Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Comprehensive Income

	For three-month period ended December 31, 2013	For three-month period ended December 31, 2012	For nine-month period ended December 31, 2013	For nine-month period ended December 31, 2012
	(In ₹	crores, except sha	res and per share	data)
Revenue:				
Information technology and consultancy services	20,912.46	15,663.00	58,997.47	45,372.43
Sale of equipment and software licenses	381.50	406.91	1,260.80	1,186.96
Total revenue	21,293.96	16,069.91	60,258.27	46,559.39
Cost of revenue:	10.702.20	0.240.70	20.406.22	24.124.25
Cost of information technology and consultancy services	10,703.28	8,249.70	30,486.33	24,124.35
Cost of equipment and software licenses	322.37	371.07	1,114.13	1,035.29
Total cost of revenue	11,025.65	8,620.77	31,600.46	25,159.64
Gross profit	10,268.31	7,449.14	28,657.81	21,399.75
Operating expenses:				
Selling, general and administrative expenses	3,933.62	3,068.20	11,130.88	8,750.19
Operating income	6,334.69	4,380.94	17,526.93	12,649.56
Other income / (losses):	222.54	200.65	0.00 4.0	77.600
Finance and other income	323.54	280.65	968.46	776.83
Finance costs	(14.08)	(13.71)	(47.53)	(47.08)
Other gains / (losses)	363.46	(53.82)	(39.00)	(31.02)
Other income, (net) Income before income taxes	7,007.61	4,594.06	881.93 18,408.86	<u>698.73</u> 13,348.29
Income tax expense	1,652.37	1,002.54	4,439.90	2,892.54
Net income	5,355.24	3,591.52	13,968.96	10,455.75
Other comprehensive income / (losses), net of taxes:	3,333.24	3,371.32	13,700.70	10,433.73
Items that may be reclassified subsequently to net				
income	(50.12)	175 72	906.30	202.20
Exchange differences on translation of foreign	(50.13)	175.73	806.20	303.28
operations	1.34	0.13	0.15	0.04
Net gains on available-for-sale financial assets Net gains / (losses) on cash flow hedges	85.95	(55.61)	(76.22)	13.55
Items that will not be reclassified subsequently to	63.93	(33.01)	(70.22)	13.33
net income				
Actuarial (losses) / gains on employee benefit plans	(0.26)	2.77	(13.00)	(7.98)
Total other comprehensive income, net of taxes	36.90	123.02	717.13	308.89
Total comprehensive income for the period,	5,392.14	3,714.54	14,686.09	10,764.64
net of taxes	3,372.14	5,714.54	14,000.00	10,704.04
Net income attributable to:				
TCS Limited	5,314.04	3,551.63	13,811.97	10,344.42
Non-controlling interests	41.20	39.89	156.99	111.33
Ton controlling interests	5,355.24	3,591.52	13,968.96	10,455.75
Total comprehensive income attributable to:				
TCS Limited	5,359.09	3,671.50	14,523.14	10,646.68
Non-controlling interests	33.05	43.04	162.95	117.96
Johnson Microsoft	5,392.14	3,714.54	14,686.09	10,764.64
Weighted average number of shares used in	1,958,727,979	1,957,220,996	1,958,727,979	1,957,220,996
computing basic and diluted earnings per share Basic and diluted earnings per share	₹27.13	₹18.15	₹70.51	₹52.85

Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Financial Position For the nine month periods ended December 31, 2012 and 2013

(In ₹ crores, except shares data)

Balance as of April 1, 2012 1,957,220,996 195.72 1,919.89 29,865.87 663.97 (103.81) 3.07 32,544.71 527.53 3.07	3,072.24 0,455.75
Balance as of April 1, 2012 1,957,220,996 195.72 1,919.89 29,865.87 663.97 (103.81) 3.07 32,544.71 527.53 3.07	,
Balance as of April 1, 2012 1,957,220,996 195.72 1,919.89 29,865.87 663.97 (103.81) 3.07 32,544.71 527.53 3.	,
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	0,455.75
Net income 10,344.42 10,344.42 111.33 10	
Other comprehensive income (8.08) 298.04 12.23 0.07 302.26 6.63	308.89
Total comprehensive income 10,336.34 298.04 12.23 0.07 10,646.68 117.96 10	0,764.64
Dividend (including tax on dividend (4,995.19) (4,995.19) (24.52) (5	5,019.71)
₹692.56 crores)	
Excess of consideration transferred (156.69) (156.69) -	(156.69)
over net assets received from entity	
under common control	
Balance as of December 31, 2012 195,72,20,996 195.72 1,919.89 35,050.33 962.01 (91.58) 3.14 38,039.51 620.97 3	8,660.48
	1,604.17
,	3,968.96
Other comprehensive income (13.48) 800.37 (76.48) 0.76 711.17 5.96	717.13
	4,686.09
	1,709.26)
₹565.68 crores)	
Adjustment of equity of merged - 0.40 (0.40)	-
entity	
Issue of shares and adjustment to 1,506,983 0.15 - 139.30 139.45 (139.45)	-
non - controlling interest on merger	
Balance as of December 31, 2013 1,958,727,979 195.87 1,920.29 47,197.51 1,657.65 (35.38) 3.14 50,939.08 641.92 5	1,581.00

Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Cash Flows

	For nine-month	For nine-month period ended December 31, 2012		
	period ended			
	December 31, 2013			
	(In ₹ o	(In ₹ crores)		
Cash flows from operating activities:				
Net income	13,968.96	10,455.75		
Adjustments to reconcile net income to net cash provided by				
operating activities:				
Depreciation and amortisation	951.83	777.71		
(Gain) / Loss on disposal of property, plant and equipment	(2.81)	0.32		
Income tax expense	4,439.90	2,892.54		
Gain on disposal of available-for-sale investments	(86.88)	(26.30)		
Interest accrued on investments	(17.55)	(37.80)		
Bad debts, provision for trade receivables and advances (net)	76.31	42.91		
Exchange difference on foreign currency cash and cash equivalents	s (47.23)	(34.59)		
Net change in:				
Trade receivables	(1,778.14)	(1,449.04)		
Unbilled revenue	(745.80)	(837.39)		
Other financial assets	(85.23)	(290.96)		
Inventories	(3.51)	(8.69)		
Other assets	(193.93)	(204.81)		
Trade and other payables	(569.01)	588.27		
Unearned and deferred revenue	(9.72)	(73.76)		
Other financial liabilities	(28.31)	118.80		
Other liabilities	266.62	558.78		
Cash generated from operations	16,135.50	12,471.74		
Taxes paid	(4,673.15)	(3,556.69)		
Net cash provided by operating activities	11,462.35	8,915.05		

Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Cash Flows

	For nine-month	For nine-month
	period ended	period ended
	December 31, 2013	December 31, 2012
	(In ₹ o	erores)
Cash flows from investing activities:		
Bank deposits placed	(3,348.03)	(2,387.54)
Inter-corporate deposits placed	(1,495.51)	(3,571.12)
Purchase of investments	(66,547.15)	(18,593.67)
Purchase of property, plant and equipment	(2,213.71)	(1,813.86)
Purchase of intangible assets	(7.76)	(13.63)
Purchase of subsidiaries and business, net of cash acquired	(452.41)	(162.62)
(including additional consideration and purchase price adjustment)		
Proceeds from bank deposits	4,836.69	3,177.45
Proceeds from inter-corporate deposits	2,139.27	624.75
Proceeds from disposal of investments	60,107.24	18,327.08
Proceeds from disposal of property, plant and equipment	12.02	5.51
Proceeds from disposal of intangible assets		0.03
Net cash used in investing activities	(6,969.35)	(4,407.62)
Cash flows from financing activities:		
Short-term borrowings (net)	(111.18)	347.41
Proceeds from issue of long-term borrowings	-	2.18
Repayment of long-term borrowings	(1.24)	(1.24)
Proceeds from other borrowings	117.67	-
Dividend paid to non-controlling interests	(37.90)	(24.52)
Dividend paid including dividend tax	(4,671.63)	(4,995.19)
Repayment of inter corporate deposits	-	(23.00)
Repayment of other borrowings	(140.02)	-
Repayment of finance lease obligations	(22.22)	(13.46)
Net cash used in financing activities	(4,866.52)	(4,707.82)
Net change in cash and cash equivalents	(373.52)	(200.39)
Effect of foreign exchange on cash and cash equivalents	246.15	142.46
Cash and cash equivalents, beginning of the period	1,843.16	1,993.64
Cash and cash equivalents, end of the period	1,715.79	1,935.71