# INDEX TO EXTRACT FROM UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

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### Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Financial Position As of December 31, 2016 and March 31, 2016

As of December 31, 2016 and		
	As of	As of
	December 31, 2016	March 31, 2016
	(In ₹ c)	rores)
ASSETS:		
Current assets:	2.516	< <b>2</b> 0 <b>7</b>
Cash and cash equivalents	3,746	6,295
Bank deposits	430	53
Trade receivables	24,212	24,073
Investments Unbilled revenue	34,655	22,479
	4,537	3,992
Other current financial assets	5,904	4,099
Current income tax assets	32	32
Other current assets	2,357	2,190
Total current assets Non-current assets:	75,873	63,213
Bank deposits	c.	415
Investments	6	
Other non-current financial assets	266 1,009	343
Non-current income tax assets	,	3,382
Deferred income tax assets (net)	4,709	4,464
Property, plant and equipment	2,651 11,697	2,882 11,790
Intangible assets	68	11,790
Goodwill	3,760	3,812
Other non-current assets	560	5,812
Total non-current assets	24,726	27,999
TOTAL ASSEIS	100,599	91,212
LIABILITIES AND EQUITY:	100,377	/1,212
Liabilities:		
Current liabilities:		
Trade and other payables	6,077	7,541
Borrowings	196	162
Other current financial liabilities	1,539	2,315
Unearned and deferred revenue	1,333	1,359
Employee benefit obligations	1,862	1,635
Other provisions	146	115
Current income tax liabilities	1,282	805
Other current liabilities	1,825	1,637
Total current liabilities	14,260	15,569
Non-current liabilities:	,	
Borrowings	59	83
Other non-current financial liabilities	440	493
Employee benefit obligations	274	237
Other provisions	9	40
Deferred income tax liabilities (net)	916	805
Other non-current liabilities	441	442
Total non-current liabilities	2,139	2,100
TOTAL LIABILITIES	16,399	17,669
Equity:		· · · · ·
Share capital	197	197
Share premium	5,082	5,082
Retained earnings	76,599	66,496
Accumulated other comprehensive income	1,969	1,414
Equity attributable to shareholders of the Company	83,847	73,189
Non-controlling interests	353	354
TOTAL EQUITY	84,200	73,543
TOTAL LIABILITIES AND EQUITY	100,599	91,212

## Tata Consultancy Services Limited

# Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income

For the three and nine month periods ended December 31, 2016 and 2015

For the three and time month period	Three month	Three month	Nine month	Nine month
	period ended	period ended	nine month period ended	period ended
	December 31.	-	December 31,	December 31,
	2016	2015	2016	2015
		ores, except sha		
Revenue from information technology services	29,735	27,364	88,324	80,197
Cost of information technology services	16,878	15,220	50,214	44,838
Gross profit	12,857	12,144	38,110	35,359
Operating expenses:				
Selling, general and administrative expenses	5,124	4,868	15,413	13,982
Operating profit	7,733	7,276	22,697	21,377
Other income:	,			
Finance and other income	632	429	1,765	1,304
Finance costs	(7)	(8)	(24)	(23)
Other gains, (net)	560	278	1,459	865
Other income (net)	1,185	699	3,200	2,146
Profit before taxes	8,918	7,975	25,897	23,523
Income tax expense	2,104	1,850	6,162	5,532
Profit for the period	6,814	6,125	19,735	17,991
Other comprehensive income / (losses), net of taxes:				
Items that will be reclassified subsequently to profit or loss:				
Exchange differences on translation of financial statements	(159)	(24)	(212)	251
from functional currency to presentation currency				
Net change in intrinsic value of derivatives designated as cash flow hedges	100	46	78	(44)
Net change in time value of derivatives designated as cash	(35)	18	(18)	(13)
flow hedges	1.55			
Net gains on financial assets other than equity shares carried at fair value through OCI	166	-	702	-
Items that will not be reclassified subsequently to profit or				
loss:				
Net gains / (losses) on equity shares carried at fair value through OCI	1	-	(20)	1
Remeasurement of defined employee benefit plans	(45)	(28)	(107)	(65)
Total other comprehensive income, net of taxes	28	12	423	130
Total comprehensive income for the period, net of taxes	6,842	6,137	20,158	18,121
Profit for the period attributable to:				
Shareholders of the Company	6,778	6,110	19,681	17,874
Non-controlling interests	36	15	54	117
	6,814	6,125	19,735	17,991
Total comprehensive income attributable to:				
Shareholders of the Company	6,838	6,123	20,107	17,972
Non-controlling interests	4	14	51	149
	6,842	6,137	20,158	18,121
Weighted average number of shares used in computing basic	197,04,27,941	197,04,27,941	197,04,27,941	196,45,77,960
and diluted earnings per share				
Basic and diluted earnings per share	₹34.40	₹31.01	₹99.89	₹90.98

Total comprehensive income17,87417,87411717,999Other comprehensive income17,87411717,999Other comprehensive income17,809-219(44)(13)19832131Total comprehensive income17,809-219(44)(13)117,97214918,122Dividend (including tax on dividend of(8,220)(8,220)(79)(8,299₹1,359 crores)701(701)Purchase of non-controlling interests1,16,99,96213,162(2,462)701(701)Balance as of December 31, 2015197,04,27,9411975,08261,409-1,16987(14)(1)67,92928368,212Balance as of December 31, 2016197,04,27,9411975,08266,496-1,31268(19)5373,18935473,542Profit for the period19,6815419,732Other comprehensive income19,572-(207)78(18)68220,1075120,153Dividend (including tax on dividend of<					(In ₹ cro	res, except shar	e data)						
Balance as of April 1, 2015         195,87,27,979         196         1,920         54,278         -         950         131         (1)         2         57,476         914         58,399           Profit for the period         17,874         -         -         -         -         17,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,874         177,979         149         183,122         133,131         1         978,87,27,279         149         188,122         133         1         179,972         149         18,122         134         133         1         179,972         149         181,122         134         134         1         179,972         149         18,122         1359         134         13         1         179,972         149         18,122         134         134         134         134         134         134         134         134         134         134         134         134         134         134         134         134         134         1342         134 <th></th> <th>Number</th> <th>Share</th> <th>Share</th> <th>Retained</th> <th>Special</th> <th>Foreign</th> <th>Cash f</th> <th>low</th> <th>Investment</th> <th>Equity</th> <th>Non-</th> <th>Total</th>		Number	Share	Share	Retained	Special	Foreign	Cash f	low	Investment	Equity	Non-	Total
reserve         reserve         reserve         relative         value         the Company           Balance as of April 1, 2015         195,87,27,979         196         1,920         54,278         -         950         131         (1)         2         57,476         914         58,391           Profit for the period         -         -         -         -         -         17,874         117,972         149         18,122           Other comprehensive income         -         -         17,809         -         219         (44)         (13)         1         198         32         133           Dividend (including tax on dividend of ₹1,359 crores)         -         -         -         -         -         -         0         <		of shares	capital	premium	earnings	Economic Zone	currency	hedging r	eserve	revaluation	attributable to	controlling	equity
Balance as of April 1, 2015195, 87, 27, 9791961,92054, 278-950131(1)257, 47691458, 39, 99Profit for the period17, 87417, 87411717, 99Other comprehensive income $(65)$ 219(44)(13)1983213111939						re-investment	translation	Intrinsic	Time	reserve		interests	
Divided (including tax on dividend of thirty including tax on di						reserve	reserve	value	value		the Company		
Interface with the field of the comprehensive income(65)219(44)(13)19832130Total comprehensive income $( 17, 809)$ $- 219$ (44)(13)117,809130Dividend (including tax on dividend of $\xi1,350$ cores) $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (8,220)$ $ (4)$ $ (4)$ $ (4)$ $ $	Balance as of April 1, 2015	195,87,27,979	196	1,920	54,278	-	950	131	(1)	2	57,476	914	58,390
Total comprehensive income       -       -       17,809       -       219 $(44)$ $(13)$ 1       17,972       149       18,12         Dividend (including tax on dividend of ₹1,359 crores)       -       -       -       -       -       (8,220)       -       -       -       (8,220)       (79)       (8,299)         Purchase of non-controlling interests       1,16,99,962       1       3,162       (2,462)       -       -       -       -       701       (701)         Realised gain on equity shares carried at fair value through OCI       -       -       4       -       -       -       -       701       (701)         Balance as of December 31, 2015       197,04,27,941       197       5,082       61,409       -       1,169       87       (14)       (1)       67,929       283       68,212         Balance as of April 1, 2016       197,04,27,941       197       5,082       61,409       -       -       -       -       19,681       54       19,733         Other comprehensive income       19,681       -       -       -       -       19,681       54       19,733         Dividend (including tax on dividend of %1,542 cores)       -       <	Profit for the period				17,874	-	-	-	-	-	17,874	117	17,991
Divided (including tax on dividend of ₹1,359 crores)(8,220)(8,29)(79)(8,299)Purchase of non-controlling interests Realised gain on equity shares carried at fair value through OCI1,16,99,96213,162(2,462)701(701)Balance as of December 31, 2015197,04,27,9411975,08266,496-1,16987(14)(1)67,92928368,212Balance as of April 1, 2016197,04,27,9411975,08266,496-1,31268(19)5373,18935473,542Profit for the period19,04,27,9411975,08266,496-1,31268(19)5373,18935473,542Other comprehensive income9,6819,68242.66(3)422Dividend of19,572-(207)78(18)68220,1075120,15320,153Dividend of(28)20Purchase of non-controlling interests(28)2020	Other comprehensive income				(65)	-	219	(44)	(13)	1	98	32	130
₹1,359 crores) Purchase of non-controlling interests tair value through OCI Balance as of April 1, 2015 Balance as of April 1, 2016 197,04,27,941 197 5,082 0,409 197,04,27,941 197 5,082 0,409 197 5,082 0,409 197 5,082 0,409 197 5,082 0,409 1,169 87 (14) 197 5,082 0,409 1,169 87 (14) 197 5,082 0,409 19 87 (14) 197 5,082 0,409 19 87 (14) 197 5,082 0,409 19 87 (14) 197 5,082 0,409 19 87 (14) 197 5,082 0,419 5,082 19,681 1 - - - - - - - - - - - - -	Total comprehensive income	-	-	-	17,809	-	219	(44)	(13)	1	17,972	149	18,121
Purchase of non-controlling interests       1,16,99,962       1       3,162       (2,462)       -       -       -       701       (701)         Realised gain on equity shares carried at fair value through OCI       -       -       4       -       -       -       (4)       -       -         Balance as of December 31, 2015       197,04,27,941       197       5,082       61,409       -       1,169       87       (14)       (1)       67,929       283       68,212         Balance as of April 1, 2016       197,04,27,941       197       5,082       66,496       -       1,169       87       (14)       (1)       67,929       283       68,212         Balance as of April 1, 2016       197,04,27,941       197       5,082       66,496       -       1,169       87       (14)       (1)       67,929       283       68,212         Balance as of April 1, 2016       197,04,27,941       197       5,082       66,496       -       1,169       87       (14)       (1)       67,929       283       68,212         Other comprehensive income       -       (109)       -       (207)       78       (18)       682       20,107       51       20,153         Divid	Dividend (including tax on dividend of		-	-	(8,220)	-	-	-	-	-	(8,220)	(79)	(8,299)
Realised gain on equity shares carried at fair value through OCI(4)Balance as of December 31, 2015197,04,27,9411975,082 $61,409$ -1,16987(14)(1) $67,929$ 283 $68,212$ Balance as of April 1, 2016197,04,27,9411975,082 $66,496$ -1,312 $68$ (19)5373,18935473,542Profit for the period197,04,27,9411975,082 $66,496$ -1,312 $68$ (19)5373,18935473,542Other comprehensive income19,081Total comprehensive income19,572-(207)78(18) $682$ 20,1075120,153Dividend (including tax on dividend of $₹1,542$ corres)	₹1,359 crores)												
fair value through OCI       Balance as of December 31, 2015       197,04,27,941       197       5,082       61,409       -       1,169       87       (14)       (1)       67,929       283       68,212         Balance as of April 1, 2016       197,04,27,941       197       5,082       66,496       -       1,312       68       (19)       53       73,189       354       73,542         Profit for the period       197,04,27,941       197       5,082       66,496       -       1,312       68       (19)       53       73,189       354       73,542         Other comprehensive income       -       -       -       -       -       -       19,681       -       -       -       -       19,681       54       19,732         Other comprehensive income       -       -       190,572       -       (207)       78       (18)       682       20,107       51       20,153         Dividend (including tax on dividend of       -       -       (207)       78       (18)       682       20,107       51       20,153         Purchase of non-controlling interests       -       -       (28)       -       -       -       20       -       -	Purchase of non-controlling interests	1,16,99,962	1	3,162	(2,462)	-	-	-	-	-	701	(701)	-
Balance as of December 31, 2015197,04,27,9411975,082 $61,409$ -1,16987 $(14)$ $(1)$ $67,929$ 283 $68,212$ Balance as of April 1, 2016197,04,27,9411975,082 $66,496$ -1,312 $68$ $(19)$ 53 $73,189$ $354$ $73,542$ Profit for the period197,04,27,9411975,082 $66,496$ -1,312 $68$ $(19)$ $53$ $73,189$ $354$ $73,542$ Other comprehensive income19,68119,6815419,732Other comprehensive income19,572- $(207)$ 78 $(18)$ $682$ $20,107$ $51$ $20,153$ Dividend (including tax on dividend of $₹1,542$ crores)(9,421) $(26)$ $(9,421)$ $(26)$ $(9,447)$ Purchase of non-controlling interests fair value through OCI Transfer to Special Economic Zone re- investment reserve- $(279)$ $279$ Investment reserve $(279)$ $279$	Realised gain on equity shares carried at		-	-	4	-	-	-	-	(4)	-	-	-
Balance as of April 1, 2016197,04,27,9411975,082 $66,496$ -1,312 $68$ $(19)$ $53$ $73,189$ $354$ $73,542$ Profit for the period19,68119,6815419,732Other comprehensive income(109)- $(207)$ 78 $(18)$ $682$ $426$ $(3)$ $422$ Total comprehensive income19,572- $(207)$ 78 $(18)$ $682$ $20,107$ $51$ $20,153$ Dividend (including tax on dividend of $₹1,542$ crores)(28) $(9,421)$ $(26)$ $(9,447)$ Purchase of non-controlling interests $(28)$ $(28)$ $(26)$ $(54)$ Realised loss on equity shares carried at fair value through OCI Transfer to Special Economic Zone re- investment reserve- $(279)$ $279$	fair value through OCI												
Profit for the period19,68119,6815419,732Other comprehensive income19,68119,6815419,732Other comprehensive income19,572-(207)78(18)68220,1075120,153Dividend (including tax on dividend of $₹1,542$ crores)(9,421)(26)(9,447)Purchase of non-controlling interests fair value through OCI Transfer to Special Economic Zone re- investment reserve(279)27919,6815419,732Dividend (including tax on dividend of $₹1,542$ crores)(207)78(18)68220,1075120,153Purchase of non-controlling interests fair value through OCI Transfer to Special Economic Zone re- investment reserve000000-0000-0000	Balance as of December 31, 2015	197,04,27,941	197	5,082	61,409	-	1,169	87	(14)	(1)	67,929	283	68,212
Other comprehensive income $(109)$ $(207)$ $78$ $(18)$ $682$ $426$ $(3)$ $422$ Total comprehensive income $  19,572$ $ (207)$ $78$ $(18)$ $682$ $20,107$ $51$ $20,158$ Dividend (including tax on dividend of $  (9,421)$ $    (9,421)$ $(26)$ $(9,447)$ $₹1,542$ crores) $=$ $  (28)$ $    (28)$ $(26)$ $(9,447)$ Purchase of non-controlling interests $  (28)$ $     (28)$ $(26)$ $(54)$ Realised loss on equity shares carried at $  (20)$ $   -$ </td <td>Balance as of April 1, 2016</td> <td>197,04,27,941</td> <td>197</td> <td>5,082</td> <td>66,496</td> <td>-</td> <td>1,312</td> <td>68</td> <td>(19)</td> <td>53</td> <td>73,189</td> <td>354</td> <td>73,543</td>	Balance as of April 1, 2016	197,04,27,941	197	5,082	66,496	-	1,312	68	(19)	53	73,189	354	73,543
Total comprehensive income19,572- $(207)$ 78 $(18)$ $682$ $20,107$ $51$ $20,154$ Dividend (including tax on dividend of $(9,421)$ $(9,421)$ $(26)$ $(9,447)$ $₹1,542$ crores)Purchase of non-controlling interests $(28)$ $(28)$ $(26)$ $(54)$ Realised loss on equity shares carried at fair value through OCI $(279)$ $279$ $(20)$ Transfer to Special Economic Zone re- investment reserve $(279)$ $279$	Profit for the period				19,681	-	-	-	-	-	19,681	54	19,735
Dividend (including tax on dividend of (9,421) (9,421) (26) (9,447 ₹1,542 crores) Purchase of non-controlling interests (28) (28) (26) (54 Realised loss on equity shares carried at (20) 20 - (28) (26) (54 Realised loss on equity shares carried at (20) 20 (28) (26) (54 Fair value through OCI Transfer to Special Economic Zone re- investment reserve	Other comprehensive income				(109)	-	(207)	78	(18)	682	426	(3)	423
₹1,542 crores)Purchase of non-controlling interestsPurchase of non-controlling interestsRealised loss on equity shares carried atfair value through OCITransfer to Special Economic Zone re <td< td=""><td>Total comprehensive income</td><td>-</td><td>-</td><td>-</td><td>19,572</td><td>-</td><td>(207)</td><td>78</td><td>(18)</td><td>682</td><td>20,107</td><td>51</td><td>20,158</td></td<>	Total comprehensive income	-	-	-	19,572	-	(207)	78	(18)	682	20,107	51	20,158
Purchase of non-controlling interests(28)(28)(26)(54)Realised loss on equity shares carried at fair value through OCI(20)20Transfer to Special Economic Zone re- investment reserve(279)279	Dividend (including tax on dividend of		-	-	(9,421)		-	-	-	-	(9,421)	(26)	(9,447)
Realised loss on equity shares carried at (20) 20 fair value through OCI Transfer to Special Economic Zone re (279) 279	₹1,542 crores)												
fair value through OCI Transfer to Special Economic Zone re- investment reserve	Purchase of non-controlling interests		-	-	(28)	-	-	-	-	-	(28)	(26)	(54)
Transfer to Special Economic Zone re- investment reserve	Realised loss on equity shares carried at		-	-	(20)	-	-	-	-	20	-	-	-
investment reserve	fair value through OCI												
	Transfer to Special Economic Zone re-		-	-	(279)	279	-	-	-	-	-	-	-
Transfer from Special Economic Zone re 279 (279)	investment reserve												
	Transfer from Special Economic Zone re-		-	-	279	(279)	-	-	-	-	-	-	-
investment reserve on utilisation	-												
Balance as of December 31, 2016         197,04,27,941         197         5,082         76,599         -         1,105         146         (37)         755         83,847         353         84,200	Balance as of December 31, 2016	197,04,27,941	197	5,082	76,599	-	1,105	146	(37)	755	83,847	353	84,200

#### Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Changes in Equity For the nine month periods ended December 31, 2015 and 2016

### Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Cash Flows For the nine month periods ended December 31, 2016 and 2015

	Nine month period ended December 31, 2016	Nine month period ended December 31, 2015
	(In ₹ c	crores)
Cash flows from operating activities:		
Profit for the period	19,735	17,991
Adjustments to reconcile profit or loss to net cash provided by		
operating activities:		
Depreciation and amortisation	1,481	1,393
Gain on disposal of property, plant and equipment	(3)	(2)
Income tax expense	6,162	5,532
Gain on disposal of investments	(345)	(236)
Non-cash interest on put-call option liability	9	10
Bad debts, provision for trade receivables and advances, net	95	99
Unrealised loss / (gain)	18	(50)
Operating profit before working capital changes	27,152	24,737
Net change in:		
Trade receivables	(1,061)	(1,990)
Unbilled revenue	(380)	(158)
Other financial assets	244	(1,617)
Other assets	72	481
Trade and other payables	(873)	(2,426)
Unearned and deferred revenue	(56)	192
Other financial liabilities	162	280
Other liabilities	251	636
Cash generated from operations	25,511	20,135
Taxes paid	(5,974)	(5,626)
Net cash provided by operating activities	19,537	14,509

### Tata Consultancy Services Limited Unaudited Condensed Consolidated Statements of Cash Flows For the nine month periods ended December 31, 2016 and 2015

	Nine month period ended December 31, 2016	Nine month period ended December 31, 2015
	(In ₹ c	rores)
Cash flows from investing activities:		
Bank deposits placed	(2)	(66)
Inter-corporate deposits placed	(2,299)	(150)
Purchase of investments carried at fair value through profit or loss*	(78,883)	(57,569)
Purchase of investments carried at fair value through OCI	(805)	-
Purchase of investments carried at amortised cost	-	(17)
Purchase of property, plant and equipment	(1,466)	(1,462)
Purchase of intangible assets	(1)	(1)
Restricted cash placed with banks	-	(61)
Proceeds from bank deposits	34	1,506
Proceeds from inter-corporate deposits	2,272	944
Proceeds from disposal / redemption of investments carried at fair value through profit or loss*	67,260	51,043
Proceeds from disposal / redemption of investments carried at fair value thorugh OCI	344	4
Proceeds from disposal / redemption of investments carried at amorised cost	593	-
Proceeds from disposal of property, plant and equipment	25	5
Proceeds from restricted cash	400	195
Net cash used in investing activities	(12,528)	(5,629)
Cash flows from financing activities:		
Short-term borrowings (net)	53	(149)
Dividend paid to non-controlling interests	(26)	(79)
Dividend paid including dividend tax	(9,421)	(8,220)
Purchase of non-controlling interests	(54)	-
Repayment of finance lease obligations	(43)	(48)
Issue of shares to non-controlling interests	-	2
Net cash used in financing activities	(9,491)	(8,494)
Net change in cash and cash equivalents	(2,482)	386
Effect of foreign exchange on cash and cash equivalents	(67)	103
Cash and cash equivalents, beginning of the period	6,295	1,862
Cash and cash equivalents, end of the period	3,746	2,351
Supplementary cash flow information:		
Interest paid	15	14
Interest received	1,262	314
Dividend received	1	10
Supplementary disclosures of non-cash investing activities:		a
Shares to be issued on merger of subsidiary	-	3,163

\* Purchase of investments carried at fair value through profit or loss include ₹411 crores and ₹149 crores as on December 31, 2016 and 2015, respectively, and Proceeds from disposal / redemption of investments carried at fair value through profit or loss include ₹262 crores and ₹59 crores as on December 31, 2016 and 2015, respectively, held by TCS Foundation, formed for conducting corporate social responsibility activities of the Group.