TATA CONSULTANCY SERVICES LIMITED

Unaudited Condensed Consolidated Interim Statement of Financial Position

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TOTAL EQUITY <u>85,747</u> 92,009			91,556	
	Non-controlling interests	554	453	
TOTAL LIABILITIES AND EQUITY 119,023 117,053	TOTAL EQUITY	85,747	92,009	
	TOTAL LIABILITIES AND EQUITY	119,023	117,053	

TATA CONSULTANCY SERVICES LIMITED

Unaudited Condensed Consolidated Interim Statement of Profit or Loss and Other Comprehensive Income

	Three month	Three month	Nine month	Nine month
	period ended	period ended	period ended	period ended
	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
		rore, except shar		
Revenue	39,854	37,338	117,003	108,453
Cost of revenue	23,369	21,735	69,153	63,018
Gross profit	16,485	15,603	47,850	45,435
Operating expenses	10,405		47,030	43,433
Selling, general and administrative expenses	6,511	6,039	19,295	17,522
Operating profit	9,974	9,564	28,555	27,913
Other income				
Finance and other income	874	591	2,934	2,051
Finance costs	(223)	(16)	(673)	(170)
Other gains (net)	(56)	572	920	1,067
Other income (net)	595	1,147	3,181	2,948
Profit before taxes	10,569	10,711	31,736	30,861
Income tax expense	2,426	2,590	7,382	7,451
Profit for the period	8,143	8,121	24,354	23,410
Other comprehensive income (OCI)		-	•	
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined employee benefit plans	(165)	56	(274)	(31)
Net change in fair value of investments in equity shares carried at fair	· · -	-	(20)	(1)
value through OCI				
Items that will be reclassified subsequently to profit or loss				
Net change in fair value of investments other than equity shares carried	(50)	657	312	179
at fair value through OCI				
Net change in intrinsic value of derivatives designated as cash flow	(41)	407	(144)	403
hedges				
Net change in time value of derivatives designated as cash flow hedges	(95)	105	(95)	50
Exchange differences on translation of foreign operations	359	(670)	354	58
Total other comprehensive income / (losses), net of tax	8	555	133	658
Total comprehensive income for the period	8,151	8,676	24,487	24,068
Profit for the period attributable to:				
Shareholders of the Company	8,118	8,105	24,291	23,346
Non-controlling interests	25	16	63	64
	8,143	8,121	24,354	23,410
Total comprehensive income for the period attributable to:				
Shareholders of the Company	8,124	8,666	24,409	23,991
Non-controlling interests	27	10	78	77
	8,151	8,676	24,487	24,068
Earnings per share				
Weighted average number of equity shares	375,23,84,706	375,23,84,706	375,23,84,706	380,19,77,779
Basic and diluted earnings per share	₹21.63	₹21.60	₹64.74	₹61.41

TATA CONSULTANCY SERVICES LIMITED
Unaudited Condensed Consolidated Interim Statement of Changes in Equity

	Number	Share	Share	Retained	Special	Foreign	Cash 1	low	Investment	Equity	Non-	Total
	of shares	capital	premium	earnings	Economic Zone	currency	hedging r	eserve	revaluation	attributable to	controlling	equity
					re-investment	translation	Intrinsic	Time	reserve	shareholders of	interests	
					reserve	reserve	value	value		the Company		
						₹ crore, exc		ata)				
Balance as at April 1, 2018	191,42,87,591	191	-	84,254	1,578	1,373	(2)	(69)	(84)	· · · · · · · · · · · · · · · · · · ·		•
Profit for the period				23,346		-	-	-	-	23,346		•
Other comprehensive income / (losses)				(31)		45	403	50	178			
Total comprehensive income / (losses)	-	-	-	23,315		45	403	50	178	23,991		,
Dividend (including tax on dividend		-	-	(9,866)	-	-	-	-	-	(9,866)	(48)	(9,914)
of ₹1,285 crore)												
Buy-back of equity shares	(7,61,90,476)	(8)	-	(15,992)	-	-	-	-	-	(16,000)	-	(16,000)
Expenses for buy-back of equity shares		-	-	(45)	-	-	-	-	-	(45)	-	(45)
Issue of bonus shares	191,42,87,591	192	-	(192)	-	-	-	-	-	-	-	-
Realised loss on equity shares carried at fair		-	-	(1)	-	-	-	-	1	-	-	-
value through OCI												
Balance as at December 31, 2018	375,23,84,706	375	-	81,473	1,578	1,418	401	(19)	95	85,321	431	85,752
Balance as at April 1, 2019	375,23,84,706	375	-	88,615	994	1,276	134	(30)	192	91,556	453	92,009
Transition impact of IFRS 16		-	-	(357)	-	-	-	-	-	(357)	(2)	(359)
Restated balance as at April 1, 2019	375,23,84,706	375	-	88,258	994	1,276	134	(30)	192	91,199	451	91,650
Profit for the period				24,291	-	-	-	-	-	24,291	63	24,354
Other comprehensive income / (losses)				(274)		339	(144)	(95)	292	118	15	133
Total comprehensive income / (losses)	-	-	-	24,017	-	339	(144)	(95)	292	24,409	78	24,487
Dividend (including tax on dividend		-	-	(30,322)	-	-	-	-	-	(30,322)	(68)	(30,390)
of ₹4,810 crore)												
Impact on purchase of non-controlling		-	-	(93)	-	-	-	-	-	(93)	93	-
interests												
Transfer to Special Economic Zone re-		-	-	(2,184)	2,184	-	-	-	-	-	-	-
investment reserve												
Transfer from Special Economic Zone re-		-	-	1,685	(1,685)	-	-	-	-	-	-	-
investment reserve												
Balance as at December 31, 2019	375,23,84,706	375	_	81,361	1,493	1,615	(10)	(125)	484	85,193	554	85,747

Retained earnings include statutory reserve of ₹375 crore and ₹279 crore as at December 31, 2019 and 2018, respectively.

Total equity (primarily retained earnings) includes ₹892 crore and ₹798 crore as at December 31, 2019 and 2018, respectively, pertaining to trusts and TCS Foundation held for specified purposes.

TATA CONSULTANCY SERVICES LIMITED Unaudited Condensed Consolidated Interim Statement of Cash Flows

	Nine month period ended December 31,	Nine month period ended December 31,	
	2019	2018	
	(In₹c		
Cash flows from operating activities			
Profit for the period	24,354	23,410	
Adjustments to reconcile profit or loss to net cash provided by operating activities			
Depreciation and amortisation expense	2,578	1,519	
Bad debts and advances written off, allowance for doubtful trade receivables and	105	133	
advances (net)			
Income tax expense	7,382	7,451	
Non-cash interest on put-call option liability	-	9	
Net gain on lease modification	(5)	=	
Dividend reinvested	(1)	-	
Unrealised foreign exchange (gain) / loss	(65)	11	
Net gain on disposal of property, plant and equipment	(34)	(31)	
Net loss on investments		191	
Operating profit before working capital changes	34,314	32,693	
Net change in			
Trade receivables	(1,462)	(2,532)	
Unbilled receivables	(623)	1,775	
Other financial assets	654	(448)	
Other assets	(3,479)	(3,586)	
Trade payables	(262)	1,042	
Unearned and deferred revenue	73	733	
Other financial liabilities	(481)	328	
Other liabilities and provisions	691	484	
Cash generated from operations	29,425	30,489	
Taxes paid (net of refunds)	(2,842)	(6,832)	
Net cash generated from operating activities	26,583	23,657	

TATA CONSULTANCY SERVICES LIMITED Unaudited Condensed Consolidated Interim Statement of Cash Flows

	Nine month	Nine month	
	period ended	period ended	
	December 31,	December 31,	
	2019	2018	
	(In ₹ crore)		
Cash flows from investing activities			
Bank deposits placed	(6,524)	(2,176)	
Inter-corporate deposits placed	(8,249)	(13,142)	
Purchase of investments*	(60,072)	(74,303)	
Payment for purchase of property, plant and equipment	(1,820)	(1,401)	
Payment of advances and proceeds for acquiring right-of-use assets	(516)	-	
Payment for purchase of intangible assets	(132)	(96)	
Purchase of subsidiary, net of cash of NIL and ₹16 crore respectively	-	(50)	
Proceeds from bank deposits	6,304	2,701	
Proceeds from inter-corporate deposits	9,952	10,709	
Proceeds from disposal / redemption of investments*	63,613	80,477	
Proceeds from disposal of property, plant and equipment	121	42	
Net cash generated from investing activities	2,677	2,761	
Cash flows from financing activities			
Buy-back of equity shares	-	(16,000)	
Expenses for buy-back of equity shares	-	(45)	
Short-term borrowings (net)	-	(181)	
Dividend paid (including tax on dividend)	(30,322)	(9,866)	
Dividend paid to non-controlling interests (including tax on dividend)	(68)	(48)	
Purchase of non-controlling interests	(227)	-	
Repayment of lease liabilities	(789)	(9)	
Net cash used in financing activities	(31,406)	(26,149)	
Net change in cash and cash equivalents	(2,146)	269	
Cash and cash equivalents at the beginning of the period	7,224	4,883	
Exchange difference on translation of foreign currency cash and cash equivalents	194	94	
Cash and cash equivalents at the end of the period	5,272	5,246	
Supplementary cash flow information			
Interest paid	672	161	
Interest received	3,137	2,156	
Dividend received	8	16	

^{*}Purchase of investments include ₹438 crore and ₹210 crore for nine month periods ended December 31, 2019 and 2018, respectively, and proceeds from disposal / redemption of investments include ₹461 crore and ₹207 crore for nine month periods ended December 31, 2019 and 2018, respectively, held by TCS Foundation, formed for conducting corporate social responsibility activities of the Group.