

TATA CONSULTANCY SERVICES LIMITED

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PART I: Audited Consolidated Statement of Financial Results

(₹ crore)

	Three month period ended			Year ended		
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020	March 31, 2019
Revenue from operations	41,705	42,015	39,946	164,177	156,493	156,493
Other income	931	691	738	3,134	4,592	4,592
TOTAL INCOME	44,636	44,706	40,684	167,311	161,085	161,085
Expenses						
Employee benefit expenses	23,625	23,431	22,051	91,814	85,952	85,952
Fees to external consultants	3,874	3,230	3,196	13,214	12,937	12,937
Cost of equipment and software licences	454	396	469	1,462	1,905	1,905
Depreciation and amortisation expense	1,067	1,024	951	4,065	3,529	3,529
Other expenses	2,951	2,750	3,254	11,141	14,046	14,046
TOTAL EXPENSES	31,971	30,831	28,921	121,666	118,369	118,369
PROFIT BEFORE FINANCE COSTS, EXCEPTIONAL ITEM AND TAX	12,665	11,875	11,763	45,645	42,725	42,725
Finance costs	138	183	251	637	924	924
PROFIT BEFORE EXCEPTIONAL ITEM AND TAX	12,527	11,692	11,512	44,978	42,346	42,346
Exceptional item (Refer note 3)	-	-	-	-	-	-
Provision towards legal claim	-	-	-	1,218	-	-
PROFIT BEFORE TAX	12,527	11,692	11,512	43,760	42,346	42,346
Tax expense	2,879	3,242	2,679	11,635	10,378	10,378
Current tax	365	(277)	(257)	(437)	(577)	(577)
TOTAL TAX EXPENSE	3,245	3,965	2,419	11,198	9,801	9,801
PROFIT FOR THE PERIOD	9,282	8,727	9,093	32,562	32,447	32,447
Profit for the period attributable to:						
Shareholders of the Company	9,246	8,701	8,049	32,430	32,349	32,349
Non-controlling interests	36	26	44	132	107	107
OTHER COMPREHENSIVE INCOME (OCI)						
Items that will not be reclassified subsequently to profit or loss	26	(184)	(82)	(84)	(449)	(449)
Income tax on items that will not be reclassified subsequently to profit or loss	(1)	39	17	11	90	90
Items that will be reclassified subsequently to profit or loss	(831)	631	578	1,138	1,138	1,138
Income tax on items that will be reclassified subsequently to profit or loss	192	(71)	(178)	(32)	(315)	(315)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	(614)	415	335	461	464	464
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	8,670	9,142	8,428	33,023	32,911	32,911
Total comprehensive income for the period attributable to:						
Shareholders of the Company	8,666	9,109	8,359	32,914	32,764	32,764
Non-controlling interests	4	33	69	109	147	147
Paid up equity share capital	370	370	370	370	370	370
(Face Value: ₹1 per share)						
Total Reserves (Including Non-controlling Interests)				86,738	84,374	84,374
Earnings per equity share- Basic and diluted (₹)	24.97	23.19	21.45	86.71	86.19	86.19
Dividend per share (₹) (Refer note 3)	-	6.00	12.00	23.00	67.00	67.00
Interim dividend on equity shares (₹)	-	-	-	-	-	-
Final dividend on equity shares (₹)	15.00	-	-	15.00	67.00	67.00
Total dividend on equity shares (₹)	15.00	6.00	12.00	23.00	67.00	67.00
Total equity dividend percentage	1.500	6.00	12.00	3.800	7.300	7.300

PART II: Consolidated Segment Information

(₹ crore)

	Three month period ended			Year ended		
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020	March 31, 2019
REVENUE BY INDUSTRY PRACTICE						
Banking, Financial Services and Insurance	17,559	16,655	15,207	65,634	61,095	61,095
Manufacturing	4,213	4,027	4,217	15,550	16,468	16,468
Retail and Consumer Business	6,788	6,546	6,882	25,389	26,280	26,280
Communication, Media and Technology	7,042	6,980	6,751	27,877	25,978	25,978
Others	8,113	7,807	7,089	29,827	27,128	27,128
REVENUE FROM OPERATIONS	43,705	42,015	39,946	164,177	156,493	156,493
SEGMENT RESULTS						
Banking, Financial Services and Insurance	4,986	4,807	4,176	18,681	16,930	16,930
Manufacturing	1,280	1,198	1,190	4,443	4,445	4,445
Retail and Consumer Business	2,039	1,966	1,760	7,151	6,870	6,870
Communication, Media and Technology	2,141	2,066	2,099	8,010	7,703	7,703
Others	2,155	2,181	1,735	8,221	6,161	6,161
Total	12,601	12,260	11,960	46,506	42,109	42,109
Unallocated expenses*	1,205	1,207	1,206	5,920	4,433	4,433
Operating income	11,396	11,053	10,754	40,586	37,676	37,676
Other income	931	691	738	3,134	4,592	4,592
PROFIT BEFORE TAX	12,527	11,692	11,512	43,760	42,346	42,346

*Includes the provision towards legal claim of ₹1,218 crore. Refer note 3.

Note: The assets and liabilities of the Group are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful aggregation. Hence, assets and liabilities have been identified to any of the reportable segments.

Part III: Audited Consolidated Balance Sheet

(₹ crore)

	As at March 31,		As at March 31,	
	2021	2020	2020	2019
ASSETS				
Non-current assets				
Property, plant and equipment	11,110	10,941		
Capital work-in-progress	926	906		
Right-of-use assets	7,633	7,991		
Goodwill	1,790	1,710		
Other intangible assets	480	283		
Financial assets				
Investments	213	216		
Trade receivables	25	74		
Unsettled receivables	33	34		
Loans	29	29		
Other financial assets	1,573	1,184		
Income tax assets (net)	1,445	2,462		
Deferred tax assets (net)	3,931	2,428		
Other assets	1,613	1,711		
Total non-current assets	31,479	30,662		
Current assets				
Inventories	8	5		
Financial assets				
Investments	26,160	26,140		
Trade receivables	30,009	30,532		
Unsettled receivables	6,583	5,732		
Cash and cash equivalents	6,458	8,646		
Other balances with banks	2,471	1,030		
Loans	11,472	8,475		
Other financial assets	1,394	1,473		
Income tax assets (net)	19	8,206		
Other assets	11,336	8,206		
Total current assets	99,280	90,337		
TOTAL ASSETS	130,759	120,999		
EQUITY AND LIABILITIES				
Equity				
Share capital	370	370		
Other equity	86,063	83,751		
Equity attributable to shareholders of the Company	86,433	84,121		
Non-controlling interests	675	623		
Total equity	87,108	84,744		
Liabilities				
Non-current liabilities				
Financial liabilities				
Lease liabilities	6,503	6,906		
Other financial liabilities	280	291		
Unsettled and deferred revenue	1,197	697		
Employee benefit obligations	749	497		
Deferred tax liabilities (net)	762	729		
Total non-current liabilities	9,496	9,990		
Current liabilities				
Financial liabilities				
Lease liabilities	1,292	1,268		
Trade payables	7,860	6,740		
Other financial liabilities	6,150	6,100		
Unsettled and deferred revenue	3,650	3,915		
Other liabilities	4,060	3,283		
Provisions	1,394	293		
Employee benefit obligations	3,498	2,749		
Income tax liabilities (net)	6,263	3,712		
Total current liabilities	34,153	27,060		
TOTAL EQUITY AND LIABILITIES	130,759	120,999		

Select explanatory notes to the Statement of Audited Consolidated Financial Results for the three month period and year ended March 31, 2021

- These results have been prepared on the basis of the consolidated audited financial statements for the year ended March 31, 2021 and the consolidated audited interim financial results upto the end of the third quarter, which are prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on April 12, 2021. The statutory auditors have expressed an unmodified audit opinion on these results.
- Consolidated Statement of Cash flows is attached in Annexure I.
- Pursuant to ruling of the Appellate Court on August 20, 2020, in the case relating to Epic Systems Corporation (referred to as Epic for alleged unauthorised access to and download of Epic's confidential information and use thereof in the development of the Company's product Medianta), the Company had provided ₹1,218 crore (US \$165 million) towards this legal claim in its consolidated statement of profit and loss for the year ended March 31, 2021. This has been presented as an "exceptional item" in the consolidated statement of profit and loss. The Company filed a petition for re-hearing of the awards for both compensatory and punitive damages at the Appellate Court on September 3, 2020. Epic also filed for re-hearing of the Appellate Court decision that liquidated a portion of the award of punitive damages. In November 2020, the petition for re-hearing filed by the Company and Epic, respectively, were denied by the Appellate Court. The proceedings for assessing punitive damages have been remanded back to the District Court. Both the Company and Epic have filed their briefs at the District Court in relation to punitive damages. The matter is under consideration by the District Court. On April 8, 2021, Epic has approached the Supreme Court seeking review of the order of the Appellate Court vacating the award of ₹2,025 crore (US \$280 million) towards punitive damages and remanding back to District Court with an instruction to reassess the punitive damages, to no more than ₹1,028 crore (US \$140 million). The Company will continue to pursue all legal options available in the matter.
- The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give the Code becomes effective and the related rules to determine the financial statements in the period in which the Code becomes effective and the related rules to determine the financial impact are published.
- The Board of Directors at its meeting held on October 7, 2020, approved a proposal to buy-back upto 5,33,33,333 equity shares of the Company for an aggregate amount not exceeding ₹16,000 crore, being 1.40% of the total paid up equity share capital at ₹3,000 per equity share. The shareholders approved the same on November 16, 2020, by way of a special resolution through postal ballot. A Letter of Offer was made to all eligible shareholders. The Company bought back 5,33,33,333 equity shares out of the shares that were tendered by eligible shareholders and extinguished the equity shares on January 6, 2021. Capital redemption reserve was created to the extent of share capital extinguished ₹5 crore. The excess cost of buy-back of ₹16,031 crore (including ₹1 crore towards transaction cost of buy-back) over par value of shares and corresponding tax on buy-back of ₹9,236 crore were offset from retained earnings.
- The Company incorporated a wholly owned subsidiary, Tata Consultancy Services (India) Private Limited in India on December 2, 2020.
- CMC Americas, Inc., a wholly owned subsidiary of the Company incorporated in USA, was liquidated w.e.f. December 16, 2020.
- Equity stake in Technology Outsourcing S.A., a wholly owned step-down subsidiary at Peru, was sold on December 1, 2020, at book value.
- The Board of Directors at its meeting held on April 12, 2021, has proposed a final dividend of ₹15.00 per equity share.
- The results for the three month period and year ended March 31, 2021, are available on the BSE Limited website (<http://www.bseindia.com/corporate>), the National Stock Exchange of India Limited website (<http://www.nseindia.com/corporate>) and on the Company's website (<http://www.tscs.com/interests>).

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For and on behalf of the Board of Directors

Mumbai
April 12, 2021

Rajesh Gopichandran
CEO and Managing Director

Audited Consolidated Statement of Cash Flows

(₹ crore)

	Year ended 2021	Year ended March 31, 2020
I CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the Year	32,562	32,447
Adjustments to reconcile profit and loss to net cash provided by operating activities		
Depreciation and amortisation expense	4,065	3,525
Bad debts and advances written off; allowance for doubtful trade receivables and advances (net)	201	144
Provision towards legal claim (Refer note 3)	1,216	-
Tax expense	11,198	9,801
Net gain on lease modification	(100)	(14)
Unrealised foreign exchange gain	(21)	(117)
Net gain on disposal of property, plant and equipment	(13)	(46)
Net gain on investments	(204)	(214)
Interest income	(2,304)	(3,562)
Dividend income	16	101
Finance costs	637	924
Operating profit before working capital changes	47,831	42,882
Net change in working capital		
Inventories	(3)	5
Trade receivables	1,260	(3,295)
Unbilled receivables	(201)	(508)
Loans and other financial assets	(17)	(2)
Other assets	(2,805)	(3,492)
Trade payables	(93)	446
Unsettled and deferred revenue	1,091	375
Other financial liabilities	122	1,208
Other liabilities and provisions	1,509	286
Cash generated from operations	47,442	38,713
Taxes paid (net of refunds)	(9,922)	(5,846)
Net cash generated from operating activities	38,520	32,869
II CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposits placed	(6,605)	(7,663)
Inter-company deposits placed	(21,076)	(19,903)
Purchase of investments	(54,462)	(80,002)
Payment for purchase of property, plant and equipment	(2,193)	(2,536)
Payment including advances for acquiring right-of-use assets	(1,011)	(519)
Payment for purchase of intangible assets	(356)	(192)
Proceeds from bank deposits	4,767	11,965
Proceeds from inter-company deposits	18,016	14,812
Proceeds from disposal / redemption of investments	51,630	84,089
Proceeds from disposal of property, plant and equipment	37	161
Interest received	2,730	3,729
Dividend received	8	8
Net cash generated from / (used in) investing activities	(8,129)	8,565
III CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(1,336)	(1,062)
Interest paid	(634)	(924)
Dividend paid (including tax on dividend in previous year)	(10,850)	(37,634)
Dividend paid to non-controlling interests (including tax on dividend in previous year)	(57)	(22)
Purchase of non-controlling interests	-	68
Transfer of funds to buy-back escrow account	(160)	-
Transfer of funds from buy-back escrow account	160	-
Expenses for buy-back of equity shares	(31)	-
Tax on buy-back of equity shares	(3,726)	-
Buy-back of equity shares	(16,000)	-
Net cash used in financing activities	(32,633)	(39,215)
Net change in cash and cash equivalents	(1,642)	1,619
Cash and cash equivalents at the beginning of the year	8,646	7,224
Exchange difference on translation of foreign currency cash and cash equivalents	173	403

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PART I: Audited Consolidated Statement of Financial Results

	(₹ crore)				
	Three month period ended			Year ended	
	March 31,	December 31,	March 31,	March 31,	March 31,
	2021	2020	2020	2021	2020
Revenue from operations	43,705	42,015	39,946	164,177	156,949
Other income	931	691	738	3,134	4,592
TOTAL INCOME	44,636	42,706	40,684	167,311	161,541
Expenses					
Employee benefit expenses	23,625	23,431	22,051	91,814	85,952
Fees to external consultants	3,874	3,230	3,196	13,214	12,937
Cost of equipment and software licences	454	396	469	1,462	1,905
Depreciation and amortisation expense	1,067	1,024	951	4,065	3,529
Other expenses	2,951	2,750	3,254	11,141	14,046
TOTAL EXPENSES	31,971	30,831	29,921	121,696	118,369
PROFIT BEFORE FINANCE COSTS, EXCEPTIONAL ITEM AND TAX	12,665	11,875	10,763	45,615	43,172
Finance costs	138	183	251	637	924
PROFIT BEFORE EXCEPTIONAL ITEM AND TAX	12,527	11,692	10,512	44,978	42,248
Exceptional item (Refer note 3)					
Provision towards legal claim	-	-	-	1,218	-
PROFIT BEFORE TAX	12,527	11,692	10,512	43,760	42,248
Tax expense					
Current tax	2,879	3,242	2,676	11,635	10,378
Deferred tax	366	(277)	(257)	(437)	(577)
TOTAL TAX EXPENSE	3,245	2,965	2,419	11,198	9,801
PROFIT FOR THE PERIOD	9,282	8,727	8,093	32,562	32,447
Profit for the period attributable to:					
Shareholders of the Company	9,246	8,701	8,049	32,430	32,340
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Income tax on items that will not be reclassified subsequently to profit or loss	1	39	17	11	90
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Income tax on items that will be reclassified subsequently to profit or loss	192	(71)	(178)	(32)	(315)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	(612)	415	335	461	464
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	8,670	9,142	8,428	33,023	32,911
Total comprehensive income for the period attributable to:					
Shareholders of the Company	8,666	9,109	8,359	32,914	32,764
Non-controlling interests	4	33	69	109	147
Paid up equity share capital (Face Value : ₹1 per share)	370	375	375	370	375
Total Reserves (including Non-controlling interests)				86,738	84,374
Earnings per equity share:- Basic and diluted (₹)	24.97	23.19	21.45	86.71	86.19
Dividend per share (Par value ₹1 each)					
Interim dividend on equity shares (₹)	-	6.00	12.00	23.00	67.00
Final dividend on equity shares (₹)	15.00	-	6.00	15.00	6.00
Total dividend on equity shares (₹)	15.00	6.00	18.00	38.00	73.00
Total equity dividend percentage	1,500	600	1,800	3,800	7,300

PART II: Consolidated Segment Information

	(₹ crore)				
	Three month period ended			Year ended	
	March 31,	December 31,	March 31,	March 31,	March 31,
	2021	2020	2020	2021	2020
REVENUE BY INDUSTRY PRACTICE					
Banking, Financial Services and Insurance	17,559	16,655	15,207	65,634	61,095
Manufacturing	4,213	4,027	4,217	15,950	16,468
Retail and Consumer Business	6,778	6,546	6,682	25,589	26,280
Communication, Media and Technology	7,042	6,980	6,751	27,077	25,978
Others	8,113	7,807	7,089	29,927	27,128
REVENUE FROM OPERATIONS	43,705	42,015	39,946	164,177	156,949
SEGMENT RESULTS					
Banking, Financial Services and Insurance	4,986	4,807	4,176	18,681	16,950
Manufacturing	1,280	1,188	1,190	4,483	4,445
Retail and Consumer Business	2,039	1,966	1,760	7,151	6,870
Communication, Media and Technology	2,141	2,066	2,099	8,010	7,703
Others	2,355	2,181	1,755	8,221	6,141
Total	12,801	12,208	10,980	46,546	42,109
Unallocable expenses*	1,205	1,207	1,206	5,920	4,453
Operating income	11,596	11,001	9,774	40,626	37,656
Other income	931	691	738	3,134	4,592
PROFIT BEFORE TAX	12,527	11,692	10,512	43,760	42,248

*Includes the provision towards legal claim of ₹1,218 crore. Refer note 3.

Note: The assets and liabilities of the Group are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Part III: Audited Consolidated Balance Sheet

	(₹ crore)	
	As at March 31,	As at March 31,
	2021	2020
ASSETS		
Non-current assets		
Property, plant and equipment	11,110	10,941
Capital work-in-progress	926	906
Right-of-use assets	7,633	7,994
Goodwill	1,798	1,710
Other intangible assets	480	283
Financial assets		
Investments	213	216
Trade receivables	55	74
Unbilled receivables	273	324
Loans	29	29
Other financial assets	1,573	1,184
Income tax assets (net)	1,845	2,462
Deferred tax assets (net)	3,931	2,828
Other assets	1,613	1,711
Total non-current assets	31,479	30,662
Current assets		
Inventories	8	5
Financial assets		
Investments	29,160	26,140
Trade receivables	30,079	30,532
Unbilled receivables	6,583	5,732
Cash and cash equivalents	6,858	8,646
Other balances with banks	2,471	1,020
Loans	11,472	8,475
Other financial assets	1,394	1,473
Income tax assets (net)	19	8
Other assets	11,236	8,206
Total current assets	99,280	90,237
TOTAL ASSETS	130,759	120,899
EQUITY AND LIABILITIES		
Equity		
Share capital	370	375
Other equity	86,063	83,751
Equity attributable to shareholders of the Company	86,433	84,126
Non-controlling interests	675	623
Total equity	87,108	84,749
Liabilities		
Non-current liabilities		
Financial liabilities		
Lease liabilities	6,503	6,906
Other financial liabilities	280	291
Unearned and deferred revenue	1,197	697
Employee benefit obligations	749	417
Deferred tax liabilities (net)	767	779
Total non-current liabilities	9,496	9,090
Current liabilities		
Financial liabilities		
Lease liabilities	1,292	1,268
Trade payables	7,860	6,740
Other financial liabilities	6,150	6,100
Unearned and deferred revenue	3,650	2,915
Other liabilities	4,068	3,283
Provisions	1,394	293
Employee benefit obligations	3,498	2,749
Income tax liabilities (net)	6,243	3,712
Total current liabilities	34,155	27,060
TOTAL EQUITY AND LIABILITIES	130,759	120,899

Select explanatory notes to the Statement of Audited Consolidated Financial Results for the three month period and year ended March 31, 2021

- These results have been prepared on the basis of the consolidated audited financial statements for the year ended March 31, 2021 and the consolidated audited condensed interim financial results upto the end of the third quarter, which are prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on April 12, 2021. The statutory auditors have expressed an unmodified audit opinion on these results.
- Consolidated Statement of Cash flows is attached in Annexure I.
- Pursuant to ruling at the Appeals Court on August 20, 2020, in the case relating to Epic Systems Corporation (referred to as Epic) for alleged unauthorised access to and download of Epic's confidential information and use thereof in the development of the Company's product MedMantra, the Company had provided ₹1,218 crore (US \$165 million) towards this legal claim in its consolidated statement of profit and loss for the year ended March 31, 2021. This has been presented as an "exceptional item" in the consolidated statement of profit and loss. The Company filed a petition for re-hearing of the awards for both compensatory and punitive damages at the Appeals Court on September 3, 2020. Epic also filed for re-hearing of the Appeals Court's decision that invalidated a portion of the award of punitive damages. In November 2020, the petitions for re-hearing filed by the Company and Epic, respectively, were denied by the Appeals Court. The proceedings for assessing punitive damages have been remanded back to the District Court. Both the Company and Epic have filed their briefs at the District Court in relation to punitive damages. The matter is under consideration by the District Court. On April 8, 2021, Epic has approached the Supreme Court seeking review of the order of the Appeals Court vacating the award of ₹2,055 crore (US \$280 million) towards punitive damages and remanding back to District Court with an instruction to reassess the punitive damages, to no more than ₹1,028 crore (US \$140 million). The Company will continue to pursue all legal options available in the matter.
- The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company and its Indian subsidiaries will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
- The Board of Directors at its meeting held on October 7, 2020, approved a proposal to buy-back upto 5,33,33,333 equity shares of the Company for an aggregate amount not exceeding ₹16,000 crore, being 1.42% of the total paid up equity share capital at ₹3,000 per equity share. The shareholders approved the same on November 18, 2020, by way of a special resolution through postal ballot. A Letter of Offer was made to all eligible shareholders. The Company bought back 5,33,33,333 equity shares out of the shares that were tendered by eligible shareholders and extinguished the equity shares on January 6, 2021. Capital redemption reserve was created to the extent of share capital extinguished (₹5 crore). The excess cost of buy-back of ₹16,031 crore (including ₹31 crore towards transaction cost of buy-back) over par value of shares and corresponding tax on buy-back of ₹3,726 crore were offset from retained earnings.

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- The Company incorporated a wholly owned subsidiary, Tata Consultancy Services Ireland Limited in Ireland on December 2, 2020.
- CMC Americas, Inc., a wholly owned subsidiary of the Company incorporated in USA, was liquidated w.e.f. December 16, 2020.
- Equity stake in Technology Outsourcing S.A.C., a wholly owned step-down subsidiary at Peru, was sold on December 1, 2020, at book value.
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For and on behalf of the Board of Directors

Mumbai
April 12, 2021

Rajesh Gopinathan
CEO and Managing Director

Audited Consolidated Statement of Cashflows

	(₹ crore)	
	Year ended	Year ended
	March 31,	March 31,
	2021	2020
I CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the Year	32,562	32,447
Adjustments to reconcile profit and loss to net cash provided by operating activities		
Depreciation and amortisation expense	4,065	3,529
Bad debts and advances written off, allowance for doubtful trade receivables and advances (net)	201	144
Provision towards legal claim (Refer note 3)	1,218	-
Tax expense	11,198	9,801
Net gain on lease modification	(100)	(14)
Unrealised foreign exchange gain	(21)	(117)
Net gain on disposal of property, plant and equipment	(13)	(46)
Net gain on investments	(204)	(214)
Interest income	(2,504)	(3,562)
Dividend income	(8)	(10)
Finance costs	637	924
Operating profit before working capital changes	47,031	42,882
Net change in		
Inventories	(3)	5
Trade receivables	1,260	(3,295)
Unbilled receivables	(201)	(508)
Loans and other financial assets	(17)	(2)
Other assets	(2,805)	(3,492)
Trade payables	(93)	446
Unearned and deferred revenue	1,091	375
Other financial liabilities	122	1,208
Other liabilities and provisions	1,509	596
Cash generated from operations	47,894	38,215
Taxes paid (net of refunds)	(9,092)	(5,846)
Net cash generated from operating activities	38,802	32,369
II CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposits placed	(6,605)	(7,663)
Inter-corporate deposits placed	(21,076)	(14,905)
Purchase of investments	(54,462)	(80,002)
Payment for purchase of property, plant and equipment	(2,719)	(2,538)
Payment including advances for acquiring right-of-use assets	(101)	(519)
Payment for purchase of intangible assets	(356)	(192)
Proceeds from bank deposits	4,767	11,965
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Proceeds from disposal / redemption of investments	51,630	84,089
Proceeds from disposal of property, plant and equipment	37	161
Interest received	2,730	3,729
Dividend received	8	8
Net cash generated from / (used in) investing activities	(8,129)	8,565
III CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(1,336)	(1,062)
Interest paid	(634)	(924)
Dividend paid (including tax on dividend in previous year)	(10,850)	(37,634)
Dividend paid to non-controlling interests (including tax on dividend in previous year)	(57)	(68)
Purchase of non-controlling interests	-	(227)
Transfer of funds to buy-back escrow account	(160)	-
Transfer of funds from buy-back escrow account	160	-
Expenses for buy-back of equity shares	(31)	-
Tax on buy-back of equity shares	(3,726)	-
Buy-back of equity shares	(16,000)	-
Net cash used in financing activities	(32,634)	(39,915)
Net change in cash and cash equivalents	(1,961)	1,019
Cash and cash equivalents at the beginning of the year	8,646	7,224
Exchange difference on translation of foreign currency cash and cash equivalents	173	403
Cash and cash equivalents at the end of the year	6,858	8,646

Audited Unconsolidated Statement of Financial Results

	Three month period ended			Year ended	
	March 31,	December 31,	March 31,	March 31,	March 31,
	2021	2020	2020	2021	2020
Revenue from operations	36,017	34,957	33,222	135,963	131,306
Other income	864	2,096	2,033	5,400	8,082
TOTAL INCOME	36,881	37,053	35,255	141,363	139,388
Expenses					
Employee benefit expenses	17,419	17,779	16,643	69,046	64,906
Fees to external consultants	4,188	3,548	3,512	14,527	13,916
Cost of equipment and software licences	391	331	363	1,230	1,596
Depreciation and amortisation expense	788	771	724	3,053	2,701
Other expenses	3,067	2,621	3,451	10,850	13,535
TOTAL EXPENSES	25,853	25,050	24,693	98,706	96,654
PROFIT BEFORE FINANCE COSTS, EXCEPTIONAL ITEM AND TAX	11,028	12,003	10,562	42,657	42,734
Finance costs	111	159	211	537	743
PROFIT BEFORE EXCEPTIONAL ITEM AND TAX	10,917	11,844	10,351	42,120	41,991
Exceptional item (Refer note 3)					
Provision towards legal claim	-	-	-	1,218	-
PROFIT BEFORE TAX	10,917	11,844	10,351	40,902	41,991
Tax Expense					
Current tax	2,487	2,968	2,247	10,300	9,012
Deferred tax	256	(366)	(123)	(358)	(281)
TOTAL TAX EXPENSE	2,743	2,602	2,124	9,942	8,731
PROFIT FOR THE PERIOD	8,174	9,242	8,227	30,960	33,260
OTHER COMPREHENSIVE INCOME (OCI)					
Items that will not be reclassified subsequently to profit or loss	34	(187)	(133)	(16)	(409)
Income tax on items that will not be reclassified subsequently to profit or loss	(8)	40	28	3	86
Items that will be reclassified subsequently to profit or loss	(490)	126	600	118	812
Income tax on items that will be reclassified subsequently to profit or loss	192	(71)	(178)	(32)	(315)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	(272)	(92)	317	73	174
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	7,902	9,150	8,544	31,033	33,344
Paid up equity share capital	370	375	375	370	375
(Face Value : ₹1 per share)					
Total Reserves				74,424	73,993
Earnings per equity share:- Basic and diluted (₹)	22.08	24.63	21.92	82.78	88.64
Dividend per share (Par value ₹1 each)					
Interim dividend on equity shares (₹)	-	6.00	12.00	23.00	67.00
Final dividend on equity shares (₹)	15.00	-	6.00	15.00	6.00
Total dividend on equity shares (₹)	15.00	6.00	18.00	38.00	73.00
Total equity dividend percentage	1,500	600	1,800	3,800	7,300

TATA CONSULTANCY SERVICES LIMITED

Registered Office: 9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021. Tel: +91 22 6778 9595 Fax : +91 22 6630 3672 Email: investor.relations@tcs.com website: www.tcs.com CIN: L22210MH1995PLC084781

PART I: Audited Consolidated Statement of Financial Results

	₹ (crore)				
	Three month period ended			Year ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
Revenue from operations	43,705	42,015	39,946	164,177	156,949
Other income	931	691	738	3,134	4,592
TOTAL INCOME	44,636	42,706	40,684	167,311	161,541
Expenses					
Employee benefit expenses	23,625	23,431	22,051	91,814	85,952
Fees to external consultants	3,874	3,230	3,196	13,214	12,937
Cost of equipment and software licences	454	396	469	1,462	1,905
Depreciation and amortisation expense	1,067	1,024	951	4,065	3,529
Other expenses	2,951	2,750	3,254	11,141	14,046
TOTAL EXPENSES	31,971	30,831	29,921	121,696	118,369
PROFIT BEFORE FINANCE COSTS, EXCEPTIONAL ITEM AND TAX	12,665	11,875	10,763	45,615	43,172
Finance costs	138	183	251	637	924
PROFIT BEFORE EXCEPTIONAL ITEM AND TAX	12,527	11,692	10,512	44,978	42,248
Exceptional item (Refer note 3)					
Provision towards legal claim	-	-	-	1,218	-
PROFIT BEFORE TAX	12,527	11,692	10,512	43,760	42,248
Tax expense					
Current tax	2,879	3,242	2,676	11,635	10,378
Deferred tax	366	(277)	(257)	(437)	(577)
TOTAL TAX EXPENSE	3,245	2,965	2,419	11,198	9,801
PROFIT FOR THE PERIOD	9,282	8,727	8,093	32,562	32,447
Profit for the period attributable to:					
Shareholders of the Company	9,246	8,701	8,049	32,430	32,340
Non-controlling interests	36	26	44	132	107
OTHER COMPREHENSIVE INCOME (OCI)					
Items that will not be reclassified subsequently to profit or loss	26	(184)	(82)	(84)	(449)
Income tax on items that will not be reclassified subsequently to profit or loss	1	39	17	11	90
Items that will be reclassified subsequently to profit or loss	(831)	631	578	566	1,138
Income tax on items that will be reclassified subsequently to profit or loss	192	(71)	(178)	(32)	(315)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	(612)	415	335	461	464
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	8,670	9,142	8,428	33,023	32,911
Total comprehensive income for the period attributable to:					
Shareholders of the Company	8,666	9,109	8,359	32,914	32,764
Non-controlling interests	4	33	69	109	147
Paid up equity share capital (Face Value : ₹1 per share)	370	375	375	370	375
Total Reserves (including Non-controlling interests)				86,738	84,374
Earnings per equity share:- Basic and diluted (₹)	24.97	23.19	21.45	86.71	86.19
Dividend per share (Par value ₹1 each)					
Interim dividend on equity shares (₹)	-	6.00	12.00	23.00	67.00
Final dividend on equity shares (₹)	15.00	-	6.00	15.00	6.00
Total dividend on equity shares (₹)	15.00	6.00	18.00	38.00	73.00
Total equity dividend percentage	1.500	600	1,800	3,800	7,300

PART II: Consolidated Segment Information

	₹ (crore)				
	Three month period ended			Year ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
REVENUE BY INDUSTRY PRACTICE					
Banking, Financial Services and Insurance	17,559	16,655	15,207	65,634	61,095
Manufacturing	4,213	4,027	4,217	15,950	16,468
Retail and Consumer Business	6,778	6,546	6,682	25,589	26,280
Communication, Media and Technology	7,042	6,980	6,751	27,077	25,978
Others	8,113	7,807	7,089	29,927	27,128
REVENUE FROM OPERATIONS	43,705	42,015	39,946	164,177	156,949
SEGMENT RESULTS					
Banking, Financial Services and Insurance	4,986	4,807	4,176	18,681	16,950
Manufacturing	1,280	1,188	1,190	4,483	4,445
Retail and Consumer Business	2,039	1,966	1,760	7,151	6,870
Communication, Media and Technology	2,141	2,066	2,099	8,010	7,703
Others	2,355	2,181	1,755	8,221	6,141
Total	12,801	12,208	10,980	46,546	42,109
Unallocable expenses*	1,205	1,207	1,206	5,920	4,453
Operating income	11,596	11,001	9,774	40,626	37,656
Other income	931	691	738	3,134	4,592
PROFIT BEFORE TAX	12,527	11,692	10,512	43,760	42,248

*Includes the provision towards legal claim of ₹1,218 crore. Refer note 3.

Note: The assets and liabilities of the Group are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Part III: Audited Consolidated Balance Sheet

	₹ (crore)	
	As at March 31, 2021	As at March 31, 2020
ASSETS		
Non-current assets		
Property, plant and equipment	11,110	10,941
Capital work-in-progress	926	906
Right-of-use assets	7,633	7,994
Goodwill	1,798	1,710
Other intangible assets	480	283
Financial assets		
Investments	213	216
Trade receivables	55	74
Unbilled receivables	273	324
Loans	29	29
Other financial assets	1,573	1,184
Income tax assets (net)	1,845	2,462
Deferred tax assets (net)	3,931	2,828
Other assets	1,613	1,711
Total non-current assets	31,479	30,662
Current assets		
Inventories	8	5
Financial assets		
Investments	29,160	26,140
Trade receivables	30,079	30,532
Unbilled receivables	6,583	5,732
Cash and cash equivalents	6,858	8,646
Other balances with banks	2,471	1,020
Loans	11,472	8,475
Other financial assets	1,394	1,473
Income tax assets (net)	19	8
Other assets	11,236	8,206
Total current assets	99,280	90,237
TOTAL ASSETS	130,759	120,899
EQUITY AND LIABILITIES		
Equity		
Share capital	370	375
Other equity	86,063	83,751
Equity attributable to shareholders of the Company	86,433	84,126
Non-controlling interests	675	623
Total equity	87,108	84,749
Liabilities		
Non-current liabilities		
Financial liabilities		
Lease liabilities	6,503	6,906
Other financial liabilities	280	291
Unearned and deferred revenue	1,197	697
Employee benefit obligations	749	417
Deferred tax liabilities (net)	767	779
Total non-current liabilities	9,496	9,090
Current liabilities		
Financial liabilities		
Lease liabilities	1,292	1,268
Trade payables	7,860	6,740
Other financial liabilities	6,150	6,100
Unearned and deferred revenue	3,650	2,915
Other liabilities	4,068	3,283
Provisions	1,394	293
Employee benefit obligations	3,498	2,749
Income tax liabilities (net)	6,243	3,712
Total current liabilities	34,155	27,060
TOTAL EQUITY AND LIABILITIES	130,759	120,899

Select explanatory notes to the Statement of Audited Consolidated Financial Results for the three month period and year ended March 31, 2021

- These results have been prepared on the basis of the consolidated audited financial statements for the year ended March 31, 2021 and the consolidated audited condensed interim financial results upto the end of the third quarter, which are prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on April 12, 2021. The statutory auditors have expressed an unmodified audit opinion on these results.
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For and on behalf of the Board of Directors

Mumbai
April 12, 2021

Rajesh Gopinathan
CEO and Managing Director

Audited Consolidated Statement of Cashflows

	₹ (crore)	
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Buy-back of equity shares	(16,000)	-
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	2021	2020	2020	2021	2020
Revenue from operations	36,017	34,957	33,222	135,963	131,306
Other income	864	2,096	2,033	5,400	8,082
TOTAL INCOME	36,881	37,053	35,255	141,363	139,388
Expenses					
Employee benefit expenses	17,419	17,779	16,643	69,046	64,906
Fees to external consultants	4,188	3,548	3,512	14,527	13,916
Cost of equipment and software licences	391	331	363	1,230	1,596
Depreciation and amortisation expense	788	771	724	3,053	2,701
Other expenses	3,067	2,621	3,451	10,850	13,535
TOTAL EXPENSES	25,853	25,050	24,693	98,706	96,654
PROFIT BEFORE FINANCE COSTS, EXCEPTIONAL ITEM AND TAX	11,028	12,003	10,562	42,657	42,734
Finance costs	111	159	211	537	743
PROFIT BEFORE EXCEPTIONAL ITEM AND TAX	10,917	11,844	10,351	42,120	41,991
Exceptional item (Refer note 3)					
Provision towards legal claim	-	-	-	1,218	-
PROFIT BEFORE TAX	10,917	11,844	10,351	40,902	41,991
Tax Expense					
Current tax	2,487	2,968	2,247	10,300	9,012
Deferred tax	256	(366)	(123)	(358)	(281)
TOTAL TAX EXPENSE	2,743	2,602	2,124	9,942	8,731
PROFIT FOR THE PERIOD	8,174	9,242	8,227	30,960	33,260
OTHER COMPREHENSIVE INCOME (OCI)					
Items that will not be reclassified subsequently to profit or loss	34	(187)	(133)	(16)	(409)
Income tax on items that will not be reclassified subsequently to profit or loss	(8)	40	28	3	86
Items that will be reclassified subsequently to profit or loss	(490)	126	600	118	812
Income tax on items that will be reclassified subsequently to profit or loss	192	(71)	(178)	(32)	(315)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	(272)	(92)	317	73	174
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	7,902	9,150	8,544	31,033	33,434
Paid up equity share capital (Face Value : ₹1 per share)	370	375	375	370	375
Total Reserves				74,424	73,993
Earnings per equity share:- Basic and diluted (₹)	22.08	24.63	21.92	82.78	88.64
Dividend per share (Par value ₹1 each)					
Interim dividend on equity shares (₹)	-	6.00	12.00	23.00	67.00
Final dividend on equity shares (₹)	15.00	-	6.00	15.00	6.00
Total dividend on equity shares (₹)	15.00	6.00	18.00	38.00	73.00
Total equity dividend percentage	1,500	600	1,800	3,800	7,300

TATA CONSULTANCY SERVICES LIMITED

Registered Office: 9th Floor, Nirmal Building, Nariman Point, Mumbai 400 021. Tel: +91 22 6776 5555 Fax: +91 22 6630 3672 Email: investor.relations@tcs.com website: www.tcs.com CIN: L22210MH1995PLC084781



PART I: Audited Consolidated Statement of Financial Results

	Three month period ended				Year ended	
	March 31, 2021	December 31, 2020	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
Revenue from operations	43,705	42,015	39,946	164,177	156,499	156,499
Other Income	931	691	738	3,134	4,592	4,592
TOTAL INCOME	44,636	42,706	40,684	167,311	161,091	161,091
Expenses						
Employee benefit expenses	23,623	23,431	22,051	93,814	85,952	85,952
Fees to external consultants	3,674	3,230	3,196	13,214	12,937	12,937
Cost of equipment and software licences	454	369	469	1,462	1,905	1,905
Depreciation and amortisation expense	1,067	1,024	991	4,063	3,529	3,529
Other expenses	2,961	2,750	2,324	11,341	14,046	14,046
TOTAL EXPENSES	31,771	30,831	29,921	121,446	118,369	118,369
PROFIT BEFORE FINANCE COSTS, EXCEPTIONAL ITEM AND TAX	12,865	11,875	10,763	45,865	42,722	42,722
Finance costs	138	183	251	637	924	924
PROFIT BEFORE EXCEPTIONAL ITEM AND TAX	12,527	11,692	10,512	44,978	42,448	42,448
Exceptional Item (Refer note 3)	-	-	-	-	-	-
Provision towards legal claim	-	-	-	1,218	-	-
PROFIT BEFORE TAX	12,527	11,692	10,512	43,760	42,248	42,248
Tax expense						
Current tax	2,879	3,242	2,676	11,633	10,378	10,378
Deferred tax	366	(277)	(257)	(437)	(577)	(577)
TOTAL TAX EXPENSE	3,245	2,965	2,419	11,196	9,801	9,801
PROFIT FOR THE PERIOD	9,282	8,727	8,093	32,564	32,447	32,447
Profit for the period attributable to:						
Shareholders of the Company	9,246	8,701	8,049	32,430	32,340	32,340
Non-controlling interests	36	26	44	132	107	107
OTHER COMPREHENSIVE INCOME (OCI)						
Items that will not be reclassified subsequently to profit or loss	26	(184)	(82)	(84)	(449)	(449)
Income tax on items that will not be reclassified subsequently to profit or loss	1	39	17	11	90	90
Items that will be reclassified subsequently to profit or loss	(831)	631	578	566	1,138	1,138
Income tax on items that will be reclassified subsequently to profit or loss	192	(71)	(178)	(32)	(215)	(215)
TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	(612)	415	335	461	664	664
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	8,670	9,142	8,428	33,025	33,011	33,011
Total comprehensive income for the period attributable to:						
Shareholders of the Company	8,666	9,109	8,359	32,914	32,764	32,764
Non-controlling interests	4	33	69	109	147	147
Paid up equity share capital (Face Value: ₹1 per share)	370	375	375	370	375	375
Total Reserves (Including Non-controlling Interests)				85,738	84,374	84,374
Earnings per equity share - Basic and diluted (₹)	24.97	23.19	21.45	86.71	86.19	86.19
Dividend per share (₹ per share)	-	-	-	-	-	-
Interim dividend on equity shares (₹)	-	6.00	12.00	23.00	67.00	67.00
Final dividend on equity shares (₹)	15.00	-	6.00	15.00	6.00	6.00
Total dividend on equity shares (₹)	15.00	6.00	18.00	38.00	73.00	73.00
Total equity dividend percentage	1.500	6.00	1.800	3.800	7.300	7.300

PART II: Consolidated Segment Information

	Three month period ended				Year ended	
	March 31, 2021	December 31, 2020	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
REVENUE BY INDUSTRY PRACTICE						
Banking, Financial Services and Insurance	17,559	16,655	15,307	65,634	61,095	61,095
Manufacturing	4,213	4,027	4,217	15,950	16,468	16,468
Retail and Consumer Business	6,778	6,546	6,682	25,589	26,280	26,280
Communication, Media and Technology	7,042	6,980	6,751	27,077	25,578	25,578
Others	8,113	7,867	7,088	29,027	27,128	27,128
REVENUE FROM OPERATIONS	43,705	42,015	39,946	164,177	156,499	156,499
SEGMENT RESULTS						
Banking, Financial Services and Insurance	4,986	4,807	4,176	18,681	16,950	16,950
Manufacturing	1,280	1,168	1,190	4,483	4,445	4,445
Retail and Consumer Business	2,039	1,966	1,760	7,151	6,870	6,870
Communication, Media and Technology	2,141	2,066	2,099	8,010	7,703	7,703
Others	2,353	2,181	1,755	8,221	6,141	6,141
Total	12,801	12,268	10,986	46,546	42,109	42,109
Unallocated expenses*	1,202	1,207	1,220	4,520	4,433	4,433
Operating Income	11,594	11,061	9,766	40,426	37,676	37,676
Other Income	931	691	738	3,134	4,592	4,592
PROFIT BEFORE TAX	12,527	11,692	10,512	43,760	42,248	42,248

*Includes the provision towards legal claim of ₹1,218 crore. Refer note 3.

Notes: The assets and liabilities of the Group are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Part III: Audited Consolidated Balance Sheet

	As at March 31, 2021	As at March 31, 2020
ASSETS		
Non-current assets		
Property, plant and equipment	11,110	10,841
Capital work-in-progress	926	906
Right-of-use assets	7,633	7,994
Goodwill	1,798	1,710
Other intangible assets	480	283
Financial assets		
Investments	213	216
Trade receivables	55	74
Unbilled receivables	273	224
Loans	29	29
Other financial assets	1,573	1,164
Income tax assets (net)	1,465	2,462
Deferred tax assets (net)	3,931	2,828
Other assets	1,613	1,711
Total non-current assets	31,478	30,462
Current assets		
Inventories	8	5
Financial assets		
Investments	29,160	26,140
Trade receivables	30,079	30,532
Unbilled receivables	6,583	5,732
Cash and cash equivalents	6,658	6,646
Other balances with banks	2,471	1,020
Loans	11,472	8,473
Other financial assets	1,394	1,473
Income tax assets (net)	19	8
Other assets	11,726	8,206
Total current assets	89,288	89,232
TOTAL ASSETS	120,766	119,694
EQUITY AND LIABILITIES		
Equity		
Share capital	370	375
Other equity	86,063	83,751
Equity attributable to shareholders of the Company	86,433	84,126
Non-controlling interests	621	621
Total equity	87,054	84,747
Liabilities		
Non-current liabilities		
Financial liabilities		
Lease liabilities	6,503	6,906
Other financial liabilities	280	291
Unearned and deferred revenue	1,197	1,097
Employee benefit obligations	749	417
Deferred tax liabilities (net)	767	767
Total non-current liabilities	9,496	9,488
Current liabilities		
Financial liabilities		
Lease liabilities	1,292	1,268
Trade payables	7,860	6,740
Other financial liabilities	6,150	6,100
Unearned and deferred revenue	3,650	2,813
Other liabilities	4,068	4,068
Provisions	1,394	293
Employee benefit obligations	3,498	2,749
Income tax liabilities (net)	6,243	3,712
Total current liabilities	34,155	32,068
TOTAL EQUITY AND LIABILITIES	120,766	119,694

Select explanatory notes to the Statement of Audited Consolidated Financial Results for the three months ended and year ended March 31, 2021

- These results have been prepared on the basis of the consolidated audited financial statements for the year ended March 31, 2021 and the consolidated audited consolidated interim financial results upto the end of the third quarter which are prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on April 13, 2021. The statutory auditors have expressed an unmodified audit opinion on these results.
- Consolidated Statement of Cash Flow is attached in Annexure A.
- Pursuant to ruling at the Appeal Court on August 20, 2020, in the case relating to Epic Systems Corporation (referred to as Epic) for alleged unauthorized access to and download of Epic's confidential information and use thereof in the development of the Company's product Mediantia, the Company had provided ₹1.18 crore (US \$1.61 million) towards this legal claim in its consolidated statement of profit and loss for the year ended March 31, 2021. This has been presented as an "exceptional item" in the consolidated statement of profit and loss. The Company filed a petition for re-hearing of the award for both compensatory and punitive damages at the Appeal Court on September 2, 2020. Epic also filed for re-hearing of the Appeal Court's decision that invalidated a portion of the award of punitive damages. In November 2020, the petition for re-hearing filed by the Company and Epic, respectively, were denied by the Appeal Court. The proceedings for assessing punitive damages have been remanded back to the District Court. Both the Company and Epic have filed their briefs at the District Court in relation to punitive damages. The matter is under consideration by the District Court. On April 8, 2021, Epic has approached the Supreme Court seeking review of the order of the Appeal Court vacating the award of ₹2,028 crore (US \$2,028 million) towards punitive damages and remanding back to District Court with an instruction to reassess the punitive damages, to no more than ₹1,028 crore (US \$1,028 million). The Company will continue to pursue all legal options available in the matter.
- The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company and its Indian subsidiaries will assess the impact and its evaluation on the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
- The Board of Directors at its meeting held on October 7, 2020, approved a proposal to buy-back upto 5,33,33,333 equity shares of the Company for an aggregate amount not exceeding ₹16,000 crore, being 1.4% of the total paid up equity share capital at ₹300 per equity share. The shareholders approved the same on November 16, 2020, by way of a special resolution through postal ballot. A Letter of Offer was made to all eligible shareholders. The Company bought back 5,33,33,333 equity shares out of the shares that were tendered by eligible shareholders and extinguished the equity shares on January 6, 2021. Capital redemption reserve was created to the extent of share capital extinguished (₹5 crore). The excess cost of buy-back of ₹1,60,31,333 crore (including ₹1 crore towards transaction cost of buy-back) over the value of shares and corresponding tax on buy-back of ₹7,25 crore were offset from retained earnings.
- Tata Consultancy Services Netherlands BV, a wholly owned subsidiary of the Company, as a part of an overall arrangement, signed a definitive agreement on December 2, 2020, to acquire entire equity stake in Parkbank Systems AG (PBG), a subsidiary of Deutsche Bank AG, at an agreed consideration.
- The Company incorporated a wholly owned subsidiary, Tata Consultancy Services India Limited (TCSIL) in India on December 2, 2020.
- CMC America, Inc., a wholly owned subsidiary of the Company incorporated in USA, was liquidated w.e.f. December 16, 2020.
- Equity stake in Technology Outsourcing S.A.C., a wholly owned step-down subsidiary at Peru, was sold on December 16, 2020, at book value.
- The Board of Directors at its meeting held on April 12, 2021, has proposed a final dividend of ₹5.00 per equity share.
- The results for the three month period and year ended March 31, 2021, are available on the BSE Limited website (<http://www.bseindia.com/companies>), the National Stock Exchange of India Limited website (<http://www.nseindia.com/companies>) and on the Company's website (<http://www.tcs.com/investor>).

For and on behalf of the Board of Directors

Rajesh Gopeshwar
CEO and Managing Director

- On November 18, 2020, by way of a special resolution through postal ballot, A Letter of Offer was made to all eligible shareholders. The Company bought back 5,33,33,333 equity shares out of the shares that were tendered by eligible shareholders and extinguished the equity shares on January 6, 2021. Capital redemption reserve was created to the extent of share capital extinguished (₹5 crore). The excess cost of buy-back of ₹1,60,31,333 crore (including ₹1 crore towards transaction cost of buy-back) over the value of shares and corresponding tax on buy-back of ₹7,25 crore were offset from retained earnings.
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Mumbai
April 13, 2021

Audited Consolidated Statement of Cash Flows

	Three month period ended				Year ended	
	March 31, 2021	December 31, 2020	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
I CASH FLOWS FROM OPERATING ACTIVITIES						
Profit for the Year	9,282	8,727	8,093	32,564	32,447	32,447
Adjustments to reconcile profit and loss to net cash provided by operating activities						
Depreciation and amortisation expense	4,063	3,529	3,529	15,950	16,468	16,468
Bad debts and advances written off, allowance for doubtful trade receivables and advances (net)	201	201	144	885	446	446
Provision towards legal claim (Refer note 3)	1,218	-	-	1,198	9,801	9,801
Tax expense	11,196	9,801	9,801	44,978	42,248	42,248
Net gain on lease modification	(100)	(14)	(14)	(400)	(400)	(400)
Unrealised foreign exchange gain	(13)	(46)	(46)	(53)	(214)	(214)
Net gain on disposal of property, plant and equipment	(13)	(46)	(46)	(53)	(214)	(214)
Net gain on investments	(204)	(204)	(204)	(818)	(818)	(818)
Interest Income	(5,504)	(3,562)	(3,562)	(21,900)	(16,161)	(16,161)
Dividend Income	(8)	(10)	(10)	(32)	(924)	(924)
Finance costs	637	924	924	2,564	42,248	42,248
Operating profit before working capital change	47,831	42,882	42,882	1,260	3,295	3,295
Net change in						
Inventories	(3)	5	5	(201)	(508)	(508)
Trade receivables	1,260	3,295	3,295	(17)	(2)	(2)
Unbilled receivables	(85)	446	446	(2,805)	(3,492)	(3,492)
Loans and other financial assets	(17)	(2)	(2)	(2,805)	(3,492)	(3,492)
Other assets	(2,805)	(3,492)	(3,492)	1,091	375	375
Unearned and deferred revenue	1,091	375	375	122	1,208	1,208
Other financial liabilities	122	1,208	1,208	(1,092)	396	396
Other liabilities and provisions	(1,092)	396	396	47,894	38,215	38,215
Cash generated from operations	47,894	38,215	38,215	(9,092)	(5,846)	(5,846)
Taxes paid (net of refunds)	(9,092)	(5,846)	(5,846)	38,802	32,369	32,369
Net cash generated from operating activities	38,802	32,369	32,369	(6,603)	(7,663)	(7,663)
II CASH FLOWS FROM INVESTING ACTIVITIES						
Bank deposits placed	(6,603)	(7,663)	(7,663)	(21,076)	(14,903)	(14,903)
Inter-corporate deposits placed	(21,076)	(14,903)	(14,903)	(54,462)	(88,002)	(88,002)
Purchase of investments	(54,462)	(88,002)	(88,002)	(2,719)	(2,538)	(2,538)
Payment for purchase of property, plant and equipment	(2,719)	(2,538)	(2,538)	(101)	(519)	(519)
Payment including advances for acquiring right-of-use assets	(101)	(519)	(519)	(356)	(192)	(192



TATA CONSULTANCY SERVICES LIMITED

नोंदणीकृत कार्यालय : ९ वा मजला, निर्मल बिल्डिंग, नरिमन पॉइन्ट, मुंबई-४०० ०२१. टेलि. : ९१ २२ ६७८७ ९५५५, फॅक्स : ९१ २२ ६६३० ३६७२, ई-मेल : investor.relations@tcs.com वेबसाइट : www.tcs.com सीआयएन : एल२२२१०एमएच१९५पीएलसी०८४७८१

भाग-I : वित्तीय वर्षाकरिता लेखापरीक्षित एकत्रिकृत विवरण	(₹ कोटी)					
	संपलेली तिमाही			संपलेले वर्ष		
	३१ मार्च २०२१	३१ डिसेंबर २०२०	३१ मार्च २०२०	३१ मार्च २०२१	३१ मार्च २०२०	
प्रवर्तनाकडील महसूल अन्य उत्पन्न	४३,७०५ १३१	४२,०१५ ६७१	३९,९४६ ७३८	१६४,१७७ ३,१३४	१५६,९४९ ४,५९३	
एकूण उत्पन्न खर्च	४४,६३६	४२,७०६	४०,६८४	१६७,३११	१६६,०४१	
कर्मचारीवर्ग लाभ खर्च बाह्य समंत्रकांकरिता शुल्क उपकरणे व सॉफ्टवेअर परवाना खर्च घसारा व कर्जफेड तरतुद खर्च अन्य खर्च	२३,६२५ ३,८७४ ४५४ १,०६७ २,९५१	२३,४३१ ३,२३० ३९६ १,०२४ २,७५०	२२,०५१ ३,१९६ ४६९ ९५१ ३,२५४	९१,८४४ १२,२१४ १,४२२ ४,०६५ ११,१४१	८५,९५२ १२,९३७ १,९०५ ३,५२९ १४,०४६	
एकूण खर्च	३१,७७१	३०,८३१	२९,९३१	१११,६९६	११८,३६१	
वित्त खर्च, असाधारण आयटम व करापूर्वी नफा	१२,६६५	११,८७५	१०,७६३	४५,६९५	४३,१७२	
वित्त खर्च	१३८	१८३	२५१	६३७	९२४	
असाधारण आयटम व करापूर्वी नफा असाधारण आयटम (नॉट ३ पाहा)						
विधि दाव्यांच्या अनुसार तरतुद	-	-	-	१,२१८	-	
करापूर्वी नफा कर खर्च	१२,५२७	११,६९२	१०,५१२	४३,७६०	४२,२४८	
चालू कर	२,८७९	३,२४२	२,६७६	११,६३३	१०,३७८	
विस्थापित कर	२६६	२७५	(२५७)	(४३७)	(५७७)	
एकूण कर खर्च	३,१४५	२,९१७	२,४१९	११,१९८	९,८०१	
कालावधीकरिता नफा	९,३८२	८,७२७	८,०९३	३२,५६२	३२,४४७	
निर्देशीय कालावधीकरिता नफा :						
कंपनीचे भागधारक	९,२४६	८,७०१	८,०४९	३२,४३०	३२,३४०	
अनियंत्रित व्याज	३६	२६	४४	१३२	१०७	
अन्य व्यापक उत्पन्न (ओसीआय)						
आयटम ज्यांचे नफा व तोट्याकरिता तद्तन्तर						
पुनर्वर्गीकरण करता येणार नाही	२६	(१८४)	(८२)	(८४)	(४४९)	
आयटमस्वरवील आयकर नफा व तोट्याकरिता तद्तन्तर						
पुनर्वर्गीकरण करता येणार नाही	१	३९	१७	११	९०	
आयटमस ज्यांचे नफा व तोट्याकरिता तद्तन्तर						
पुनर्वर्गीकरण करण्यात येणार आहे	(८३१)	६३१	५७८	५६६	१,१३८	
आयटमस्वरवील आयकर नफा व तोट्याकरिता तद्तन्तर						
पुनर्वर्गीकरण करण्यात येणार आहे	१९२	(७१)	(१७८)	(३२)	(३१५)	
एकूण अन्य व्यापक उत्पन्न / (तोटा)	(६१२)	४१५	३३५	४६१	४६४	
कालावधीकरिता एकूण व्यापक उत्पन्न	८,७७०	९,१४२	८,४३८	३२,०२३	३२,९११	
निर्देशीय कालावधीकरिता एकूण व्यापक उत्पन्न :						
कंपनीचे भागधारक	८,६६६	९,१०१	८,३४९	३२,९१४	३२,७६४	
अनियंत्रित व्याज	४	३३	६९	१०९	१४७	
भरणा केलेले समन्याय भागभांडवल (दर्शित मूल्य : रु. १ प्रति भाग)	३७०	३७५	३७५	३७०	३७५	
एकूण राखीव (अनियंत्रित व्याज अंतर्भूत)				८६,७३८	८४,३७४	

प्रति समन्याय भाग कमाई : मूलभूत व सीम्य केलेले (रु.)	२४.९७	२३.१९	२१.४५	८६.७१	८६.१९
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प्रति भाग लाभांश (प्रत्येकी रु.१ सममुल्य)					
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समन्याय भागावरील अंतरिम लाभांश (रु'त)	-	६.००	१२.००	२३.००	६७.००
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समन्याय भागावरील अंतिम लाभांश (रु'त)	१५.००	-	६.००	१५.००	६.००
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समन्याय भागावरील एकूण लाभांश (रु'त)	१५.००	६.००	१८.००	३८.००	७३.००
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एकूण समन्याय लाभांश टक्केवारी	१५.००	६.००	१८.००	३८.००	७.३००
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भाग-II : एकत्रिकृत खंड माहिती	(₹ कोटी)					
	संपलेली तिमाही			संपलेले वर्ष		
	३१ मार्च २०२१	३१ डिसेंबर २०२०	३१ मार्च २०२०	३१ मार्च २०२१	३१ मार्च २०२०	
उद्योग व्यवसायाद्वारा महसूल						
बँकिंग, वित्तीय सेवा व विमा	१७,५५९	१६,६५५	१५,२०७	६५,६३४	६१,०९५	
निर्मिती	४,२१३	४,०२७	४,२१७	१५,९५०	१६,४६८	
किस्कोड व ग्राहक व्यवसाय	६,७७८	६,५४६	६,६८२	२५,५८९	२६,२८०	
दळणवळण, मीडिया व तंत्रशास्त्र	०,७४२	६,९८०	६,७५१	२७,०७७	२५,९७८	
अन्य	८,११३	७,८०७	७,०८१	२७,९२७	२७,१२८	
प्रवर्तनाकडील महसूल	४३,७०५	४२,०१५	३९,९४६	१६४,१७७	१५६,९४९	
बँकिंग, वित्तीय सेवा व विमा	४,९८६	४,८०५	४,१७६	१८,६८१	१६,९५०	
निर्मिती	१,२८०	१,१८८	१,१९०	४,४८३	४,४४५	
किस्कोड व ग्राहक व्यवसाय	२,०३९	१,९६६	१,७६०	७,१५१	६,८७०	
दळणवळण, मीडिया व तंत्रशास्त्र	२,१४१	२,०६६	२,०९९	८,०१०	७,७०३	
अन्य	२,३५५	२,१८१	१,७५५	८,२२१	६,१४१	
एकूण	१२,८०१	१२,२०८	१०,९८०	४६,५४६	४२,१०९	
अवाटपयोग्य खर्च*	१,२०५	१,२०७	१,२०६	५,१२०	४,४५३	
प्रवर्तनीय उत्पन्न	११,५९६	११,००१	९,७७४	४०,६२६	३७,६५६	
अन्य उत्पन्न	१३१	६११	३३८	३,१३४	४,५९२	
करापूर्वी नफा	१२,५२७	११,६१२	१०,५१२	४३,७६०	४२,२४८	

* यामध्ये रु. १,२१८ कोटीच्या विधि दाव्याच्या अनुसार तरतुदीचा समावेश आहे. संदर्भ नोंद ३.

नोंद : दुपटी मता व दायित्वांचा खंडांमधील परस्पर विनिमयाचा वापर केला आहे. सदर मता व दायित्वेचे निवचवाटप व्यावहारिक नाही आणि कोणत्याही रीतीने बदळवरीने केलेल्या निवचवाटपाचा कोणतेही अर्धपूर्ण फिल्टरनीकरण होत नाही. म्हणून मता व दायित्वे कोणत्याही अहवालीय खंडांकरिता अभिज्ञात करण्यात आलेले नाहीत.

भाग-III : लेखापरीक्षित एकत्रिकृत ताळेबंद	(₹ कोटी)			
	३१ मार्च २०२१		३१ मार्च २०२०	
	रोजीप्रमाणे		रोजीप्रमाणे	
मता				
बिगर-चालू मता				
मालमता, संयंत्र व उपकरणे				
भांडवल काम चालू				
मता वापर-हक्क				
खाली मूल्य				
अन्य अमूर्त मता				
वित्तीय मता				
गुंतवणूक				
व्यापार प्राप्य				
बिल न झालेले प्राप्य				
कर्ज				
अन्य वित्तीय मता (निव्वळ)				
आयकर मता (निव्वळ)				
विस्थापित कर मता (निव्वळ)				
अन्य मता				
एकूण बिगर-चालू मता चालू मता	३१,४७१		३०,६६२	
वस्तुसूची				
वित्तीय मता				
गुंतवणूक				
व्यापार प्राप्य				
बिल न झालेले प्राप्य				
रोख व रोख तुल्ये				
बँकाकडील अन्य रक्कम				
कर्ज				
अन्य वित्तीय मता				
आयकर मता (निव्वळ)				
अन्य मता				
एकूण चालू मता	११,२३६		१०,२०६	
एकूण मता	११,२८०		१०,२३७	
समन्याय व दायित्वे	१३०,७५१		१२०,८९१	
समन्याय				
भागभांडवल				
अन्य समन्याय				
कंपनीच्या भागधारकांचे समन्याय गुणविशेष				
अनियंत्रित व्याज				
एकूण समन्याय	८७,१०८		८४,७४९	
दायित्वे				
बिगर- चालू दायित्वे				
वित्तीय दायित्वे				
भाडेपट्टा दायित्वे				
अन्य वित्तीय दायित्वे				
अनर्जित व विस्थापित महसूल				
कर्मचारी लाभ बंधने				
विस्थापित कर दायित्वे (निव्वळ)				
एकूण बिगर-चालू दायित्वे	९,४१६		९,०९०	
चालू दायित्वे				
वित्तीय दायित्वे				
भाडेपट्टा दायित्वे				
व्यापार प्राप्य				
अन्य वित्तीय दायित्वे				
अर्जित व विस्थापित महसूल				
अन्य दायित्वे				
तरतुदी				
कर्मचारी लाभ बंधने				
आयकर दायित्वे (निव्वळ)				
एकूण चालू दायित्वे	३४,१५५		२७,०६०	
एकूण समन्याय व दायित्वे	१३०,७५१		१२०,८९१	

३१ मार्च २०२१ रोजी संपलेल्या तिमाही व वर्षाकरिता लेखापरीक्षित एकत्रिकृत वित्तीय निष्कर्षांच्या विवरणाकरिता निवडक स्पष्टीकरणात्मक नोंदी

- हे निष्कर्ष ३१ मार्च २०२१ रोजी संपलेल्या वर्षाकरिता लेखापरीक्षित एकत्रिकृत वित्तीय विवरणावर आधारित तयार करण्यात आले आहेत आणि तिसऱ्या तिमाही संपेपर्यंत एकत्रिकृत लेखापरीक्षित घनरूप अंतरिम वित्तीय निष्कर्ष, जे कंपनी (भारतीय लेखांकन दर्जा) नियम २०१५ अंतर्गत ईड एएस अधिसूचित केलेल्या अनुसार तयार करण्यात आले आहेत. या निष्कर्षांचे लेखा समितीद्वारा अखेरलेक करण्यात आले आहे आणि १२ एप्रिल २०२१ रोजी घेण्यात आलेल्या संचालक मंडळाच्या सभेमध्ये त्यांच्या वतीने मान्य करण्यात आले आहेत. सांविधिक लेखापालांनी असमर्थित लेखापरीक्षक अभिप्राय दिला आहे.
- रोख प्रवाहाचे एकत्रिकृत विवरण परिशिष्ट १ मध्ये जोडलेले आहे.
- २० ऑगस्ट २०२० रोजी अपिल्स कोर्टाच्या निर्णयाच्या अनुसार अनधिकृत माहितीचे कथित उल्लंघन आणि ईपिकची डाऊनलोड केलेली गोपनीय माहिती आणि कंपनीच्या मेदमंडा उत्पादनाच्या विकासातील त्याकरिता केलेला वापर याकरिता कंपनीने ३१ मार्च २०२१ रोजी संपलेल्या वर्षाकरिता नफा व तोट्याच्या तिच्या एकत्रिकृत विवरणातील या विधि दाव्याच्या अनुसार रु. १,२१८ कोटी (यूएस डॉलर १६५ मिलियन) ची तरतुद केलेली होती. याचे नफा व तोटा विवरणामध्ये “असामान्य आयटम” म्हणून सादर केलेले आहे. कंपनीने ३ सप्टेंबर २०२० रोजी अपिल्स कोर्टाकडे दोन्ही नुकसानभरपाई व दंडात्मक हानीच्या अनुसार पुनर्सूनावणीकरिता विनंतीअर्ज फाडल केला आहे. ईपिकनेसुद्धा अपिल्स कोर्टाच्या निर्णयाच्या पुनर्सूनावणीकरिता, ज्यामध्ये दंडात्मक हानीच्या अनुसार हा भाग अवैध आहे, फाडल केले आहे. नोव्हेंबर २०२० मध्ये, अनुक्रमे कंपनी व ईपिकद्वारा फाडल केलेल्या पुनर्सूनावणीकरिता विनंतीअर्जांना अपिल्स कोर्टाने नाकबूल केले होते. दंडात्मक नुकसानवावात मूल्यांकन प्रक्रियेकरिता डिस्ट्रिक्ट कोर्टाकडे परत पाठवणी केेली आहे. कंपनी आणि ईपिक या दोघांनीही दंडात्मक हानीच्या संबंधित जिल्हा न्यायालयाकडे त्याबाबत संक्षिप्त अहवाल सादर केला आहे. हे प्रकरण जिल्हा न्यायालयाच्या विचाराधीन आहे. ८ एप्रिल २

ટાટા કન્સલ્ટન્સી સર્વિસીઝ લિમિટેડ

રજિસ્ટર્ડ ઓફિસ : ૯મો માળ, નિર્મલ હિલિંગ્સ, નરીમાન પોઇન્ટ, મુંબઈ- ૪૦૦૦૨૧. ટેલિ: +૯૧ ૨૨ ૬૭૭૮ ૯૫૯૫ ફેક્સ : +૯૧ ૨૨ ૬૪૩૦ ૩૬૭૨ ઈમેલ: investor.relations@tcs.com વેબસાઇટ : www.tcs.com સીઆઈએન : એલ૨૨૨૧૦એમએચ૯૯૫૯૫ીએસસી૦૮૪૭૮૧

ભાગ ૧ : ઓડિટેડ કોન્સોલિટેટેડ વચગાળાના નાણાકીય પરિણામોનું સ્ટેટમેન્ટ

	(₹ કરોડમાં)				
	માર્ચ ૩૧, ૨૦૨૧	ડિસેમ્બર ૩૧, ૨૦૨૦	માર્ચ ૩૧, ૨૦૨૦	માર્ચ ૩૧, ૨૦૨૧	માર્ચ ૩૧, ૨૦૨૦
સંચાલનમાંથી આવક	૪૩,૭૦૫	૪૨,૦૫૫	૩૮,૯૪૬	૫૬૪,૧૦૦	૧૫૬,૮૪૯
અન્ય આવક	૯૩૧	૬૬૧	૭૩૮	૩,૧૩૪	૪,૫૯૨
કુલ આવક	૪૪,૬૩૬	૪૨,૭૧૬	૪૦,૬૮૪	૫૬૭,૨૩૪	૧૬૧,૪૪૧
ખર્ચ					
કંપનીની લાભ ખર્ચ	૨૩,૬૨૫	૨૩,૪૩૧	૨૨,૦૫૧	૯૧,૮૪૪	૮૫,૮૫૨
બહારના સલાહકારો માટે ફી	૩,૮૬૪	૩,૨૩૦	૩,૧૯૬	૧૩,૨૪૪	૧૨,૬૩૦
સાધનો અને સોફ્ટવેર લાઇસન્સ ખર્ચ	૫૪૪	૩૯૬	૪૬૯	૧,૪૨૨	૧,૮૦૫
ઘસારો અને ઝાણ માંડવાના ખર્ચ	૧,૦૬૬	૧,૦૪૪	૯૫૧	૪,૦૬૫	૩,૫૨૯
અન્ય ખર્ચ	૮,૮૫૧	૮,૭૫૦	૩,૨૭૪	૧૧,૪૩૧	૧૪,૦૨૦
કુલ ખર્ચો	૩૧,૯૧૧	૩૦,૮૮૧	૨૯,૯૪૧	૧૨૧,૬૬૬	૧૧૮,૩૬૬
નાણાકીય ખર્ચ અપવાદરૂપ આઈટમ અને કરવેરા પહેલાનો નફો	૧૨,૬૬૫	૧૧,૮૦૫	૧૦,૭૪૩	૨૫,૬૪૫	૪૩,૧૭૨
નાણાકીય ખર્ચ	૧૩૮	૧૮૩	૨૫૧	૬૩૭	૯૨૪
અપવાદરૂપ આઈટમ અને કરવેરા પહેલાનો નફો	૧૨,૫૨૭	૧૧,૬૨૨	૧૦,૫૧૨	૨૪,૯૦૮	૪૨,૨૪૮
કમ્પાઉન્ડિંગ દવાની તરફેણોગવાઈ	—	—	—	૧,૨૧૮	—
કરવેરા ખર્ચ	૧૨,૫૨૭	૧૧,૬૨૨	૧૦,૫૧૨	૨૩,૭૨૦	૪૨,૨૪૮
ચાલુ કર	૨,૮૭૯	૩,૨૪૪	૨,૬૭૬	૧૧,૬૩૫	૧૦,૩૦૮
ડિફરેડ કર	૩૬૬	(૨૭૭)	(૨૫૭)	(૪૩૦)	(૫૭૦)
કુલ કરવેરા ખર્ચ	૩,૨૪૫	૨,૯૬૭	૨,૪૨૯	૧૧,૧૯૮	૯,૮૦૧
અનુભવગા માટેનો નફો	૯,૨૮૨	૮,૭૭૭	૮,૦૯૩	૩૨,૫૬૨	૩૨,૪૪૭
આ સમગ્રગાળા માટેનો નફો:	૯,૨૪૬	૮,૭૦૧	૮,૦૨૯	૩૨,૪૩૦	૩૨,૩૪૦
કંપનીના ચેરમેન/ડેરો	—	—	—	—	—
નોન-કન્ટ્રોલીંગ વ્યાજ	૩૬	૨૬	૪૪	૧૩૨	૧૦૭
અન્ય સમાવેશક આવક (ઓસીસાઈ)					
આઈટમો કે જે વ્યાપકીના નફા કે નુકસાનમાં પુનઃવર્ગીકૃત થતી નથી	૨૬	(૧૮૪)	(૮૨)	(૮૪)	(૪૪૯)
આઈટમો પરનો આવકવેરો કે જે વ્યાપકીના નફા કે નુકસાનમાં પુનઃવર્ગીકૃત થતો નથી	૧	૩૯	૧૭	૧૧	૯૦
આઈટમો કે જે નફા અથવા નુકસાનમાં પુનઃવર્ગીકૃત થાય છે.	(૮૩૧)	૬૩૧	૫૭૮	૫૬૬	૧,૧૩૮
આઈટમો પરનો આવકવેરો કે જે વ્યાપકીના નફા અથવા નુકસાનમાં પુનઃવર્ગીકૃત થાય છે.	૧૯૨	(૭૧)	(૧૭૮)	(૩૨)	(૩૫૫)
કુલ અન્ય સમાવેશક આવક/(નુકસાન)	(૬૧૨)	૪૧૫	૩૩૫	૪૪૧	૬૪૪
સમગ્રગાળા માટે કુલ સમાવેશક આવક	૮,૬૩૪	૯,૧૨૨	૮,૪૬૮	૩૩,૦૨૩	૩૨,૯૧૧
સમગ્રગાળા માટે કુલ સમાવેશક આવક	૮,૬૬૬	૯,૧૦૯	૮,૩૫૯	૩૨,૯૪૪	૩૨,૯૬૪
કંપનીના ચેરમેન/ડેરો	—	—	—	—	—
નોન-કન્ટ્રોલીંગ વ્યાજ	૪	૩૩	૬૬	૧૦૯	૧૧૭
ચુકવણીની ઇક્સિટી શેરમુદી (ફેસ વેલ્યુ: ₹૧ પ્રતિ શેર)	૩૦૦	૩૦૫	૩૦૫	૩૦૦	૩૦૫
કુલ અનામત (નોન-કન્ટ્રોલીંગ વ્યાજ સહિત)	૮,૬૬૬	૯,૧૦૯	૮,૩૫૯	૩૨,૯૪૪	૩૨,૯૬૪

આવક ઇક્સિટી શેરફીડ :- બેઝિક અને ડિલ્યુટેડ (₹માં)

શેરફીડ ડિવિડન્ડ (પાયરેલ્યુ ₹૧ પ્રતિ શેર)

ઇક્સિટી શેર પર વચગાળાનું ડિવિડન્ડ (₹માં)

ઇક્સિટી શેર પર છેવટનું ડિવિડન્ડ (₹માં)

ઇક્સિટી શેર પર કુલ ડિવિડન્ડ (₹માં)

કુલ ઇક્સિટી ડિવિડન્ડ ટકાવારી

ભાગ ૨ : કોન્સોલીટેટેડ સેગમેન્ટની માહિતી

	(₹ કરોડમાં)				
	માર્ચ ૩૧, ૨૦૨૧	ડિસેમ્બર ૩૧, ૨૦૨૦	માર્ચ ૩૧, ૨૦૨૦	માર્ચ ૩૧, ૨૦૨૧	માર્ચ ૩૧, ૨૦૨૦
ઇન્ફ્રાસ્ટ્રક્ચર પ્રેક્ટીસીઝી આવક					
બેઝિક, નાણાકીય સેવાઓ અને ઇન્ફોરેન્સ	૧૦,૫૫૯	૧૬,૬૫૫	૧૫,૨૦૭	૬૫,૬૩૪	૬૧,૮૫૫
બેન્કીંગ/ફાઇનાન્સ	૪,૨૧૩	૪,૦૨૦	૪,૨૪૭	૧૫,૬૫૦	૧૬,૪૬૮
ડીટેલ અને કન્સ્યુમર બિઝનેસ	૬,૭૭૮	૬,૫૪૬	૬,૬૮૨	૨૫,૫૮૯	૨૬,૨૮૦
કોમ્પ્યુટર, મિડિયા અને ટેકનોલોજી	૦,૦૨૨	૬,૮૮૦	૬,૭૫૧	૨૦,૦૦૦	૨૫,૬૦૮
અન્ય	૮,૧૧૩	૦,૮૦૭	૦,૮૮૯	૨૮,૯૨૮	૨૭,૧૨૮
સેવાઓની વતી આવક	૨૩,૭૭૫	૩૨,૦૧૫	૩૬,૬૪૬	૧૪૪,૧૦૭	૧૫૬,૯૪૯
સેગમેન્ટના પરિણામો					
બેઝિક, નાણાકીય સેવાઓ અને ઇન્ફોરેન્સ	૪,૮૮૬	૪,૮૦૭	૪,૭૭૬	૧૮,૬૮૧	૧૬,૮૫૦
બેન્કીંગ/ફાઇનાન્સ	૪,૨૮૦	૪,૧૮૮	૪,૧૬૦	૪,૪૮૩	૪,૪૪૫
ડીટેલ અને કન્સ્યુમર બિઝનેસ	૨,૦૩૯	૧,૮૬૬	૧,૭૬૦	૭,૧૫૧	૬,૮૦૦
કોમ્પ્યુટર, મિડિયા અને ટેકનોલોજી	૨,૩૪૫	૨,૦૬૬	૨,૦૬૬	૮,૦૫૦	૭,૭૦૩
અન્ય	૨,૩૪૫	૨,૩૪૫	૨,૩૪૫	૬,૧૫૧	૬,૧૫૧
કુલ	૧૩,૮૦૫	૧૩,૨૦૮	૧૦,૮૮૦	૪૬,૫૫૬	૪૬,૧૦૬
નોન-કન્ટ્રોલીંગ વ્યાજ ખર્ચ*	૧,૨૦૫	૧,૨૦૫	૧,૨૦૫	૧,૬૨૦	૪,૪૫૩
સંચાલનની આવક	૧૧,૫૯૬	૧૧,૦૦૩	૯,૬૭૫	૪૪,૯૩૬	૪૧,૬૫૩
અન્ય આવક	૯૩૧	૬૬૧	૭૩૮	૩,૧૩૪	૪,૫૯૨
કરવેરા પહેલાનો નફો	૧૨,૫૨૭	૧૧,૬૬૨	૧૦,૫૧૨	૪૮,૦૭૦	૪૬,૨૪૮

* ₹૧,૨૮૮ કરોડના કાયદાકીય દાવા માટેની જોગવાઈ સમાવે છે જેનો નોંધ ૩.

નોંધ ૩: આ મુખ્યની એગ્રેડેન્સ અને જવાબદારીઓ તેના વિભાગો વચ્ચે અન્યથા ઉપયોગમાં લેવાય છે. આ પ્રકારની એગ્રેડેન્સ અને જવાબદારીઓની વહેંચણી વ્યાવહારિક નથી અને જગતવ્યાપી વહેંચણીથી કાંઈ અસંપૂર્ણ વિભાગીકરણ નિમ્નપૂર્વ નથી. સાચી આ એગ્રેડેન્સ અને જવાબદારીઓને કાંઈપણ નોંધવાની વિભાગમાં મૂકવામાં આવી નથી.

ભાગ ૩ : ઓડિટેડ કોન્સોલિટેટેડ બેલેન્સશીટ

	૩૧ માર્ચ ૨૦૨૧	૩૧ માર્ચ ૨૦૨૦
	ના રોજ	ના રોજ
અસ્ત્રામતો		
ફિન-ચાલુ અસ્ત્રામતો		
મોટી, પાન્ટ અને ઉપકરણ	૧૧,૧૧૦	૧૦,૮૪૧
ચાલુ કાર્ગીલ મુદી	૮૨૬	૮૦૬
અસ્ત્રામતોના ઉપયોગનો અધિકાર	૭,૬૩૩	૭,૯૪૪
શાખ	૧,૭૯૮	૧,૭૪૦
અન્ય સમૂહી મિલકતો	૪૮૦	૨૮૩
નાણાકીય અસ્ત્રામતો		
રોકાણો	૨૧૩	૨૧૬
ફિલ્મ/વેપાર	૫૫	૭૪
મિલ ન કરેલા નાણા	૨૭૩	૩૪૪
લોનો	૨૬	૨૬
અન્ય નાણાકીય અસ્ત્રામતો	૧,૫૭૩	૧,૧૮૪
ઇન્ફર્મિટી અસ્ત્રામતો (ચોખ્ખી)	૧,૪૪૫	૨,૪૬૨
ડિફરેડ ટેક્સ અસ્ત્રામતો (ચોખ્ખી)	૩,૬૩૧	૨,૮૨૮
અન્ય અસ્ત્રામતો	૧,૬૧૩	૧,૭૫૧
કુલ ફિન-ચાલુ અસ્ત્રામતો	૩૧,૪૭૯	૩૦,૬૬૨
ચાલુ અસ્ત્રામતો		
ઇન્ફર્મિટી	૮	૫
નાણાકીય અસ્ત્રામતો	૨૯,૧૬૦	૨૬,૧૪૦
રોકાણો	૩૦,૦૭૯	૩૦,૫૩૨
ફિલ્મ/વેપાર	૫,૫૮૩	૫,૭૩૨
મિલ ન કરેલા નાણા	૬,૫૮૮	૮,૬૪૬
રોકડ અને રોકડ ઇક્વિવેલેન્ટ્સ	૧,૭૭૧	૧,૦૨૦
બેન્ક સાથેના અન્ય બેલેન્સ	૧૧,૪૦૨	૮,૪૦૫
લોનો	૧,૪૦૨	૧,૪૦૨
અન્ય નાણાકીય અસ્ત્રામતો	૧,૪૦૨	૧,૪૦૨
ઇન્ફર્મિટી અસ્ત્રામતો (ચોખ્ખી)	૧,૪૦૨	૧,૪૦૨
અન્ય અસ્ત્રામતો	૧,૪૦૨	૧,૪૦૨
કુલ ચાલુ અસ્ત્રામતો	૯૬,૨૮૦	૯૦,૨૩૭
કુલ અસ્ત્રામતો	૧૩૦,૭૫૯	૧૨૦,૮૯૯
ઇકવિટી અને જવાબદારીઓ		
ઇકવિટી		
શેર મુદી	૩૦૦	૩૦૫
અન્ય ઇક્સિટી	૮૬,૦૬૩	૮૩,૭૫૧
કંપનીના ચેરમેન/ડેરો ઇકવિટી એગ્રીગેટેડ	૮૬,૪૩૩	૮૩,૧૪૬
નોન-કન્ટ્રોલીંગ ઇન્ફર્મિટી	૬૭૫	૬૩૩
કુલ ઇકવિટી	૮૭,૧૦૮	૮૩,૭૭૯
ફિન-ચાલુ જવાબદારીઓ		
નાણાકીય જવાબદારીઓ	૬,૫૦૩	૬,૯૦૬
લોજી જવાબદારીઓ	૨૮૦	૨૮૧
અન્ય નાણાકીય જવાબદારીઓ	૧,૧૭૯	૬૬૭
અનુભવગા અને ડિફરેડ આવક	૭૪૬	૪૪૭
કંપનીની લાભ અપેક્ષાઓ	૭૬૦	૭૭૯
ડિફરેડ કર જવાબદારીઓ (ચોખ્ખી)	૬,૪૬૬	૬,૦૦૯
કુલ ફિન-ચાલુ જવાબદારીઓ	૯,૪૬૬	૯,૦૦૯
ચાલુ જવાબદારીઓ		
નાણાકીય જવાબદારીઓ	૧,૨૬૮	૧,૨૬૮
લોજી જવાબદારીઓ	૭,૮૬૦	૭,૭૭૦
અન્ય નાણાકીય જવાબદારીઓ	૬,૧૫૦	૬,૧૦૦
અનુભવગા અને ડિફરેડ આવક	૩,૫૫૦	૨,૬૫૫
કંપનીની લાભ અપેક્ષાઓ	૪,૭૬૮	૪,૭૬૮
ડિફરેડ કર જવાબદારીઓ (ચોખ્ખી)	૩,૫૫૦	૩,૫૫૦
કુલ ચાલુ જવાબદારીઓ	૨૩,૨૪૬	૨૩,૨૪૬
કુલ ઇક્સિટી અને જવાબદારીઓ	૧૩૦,૭૫૯	૧૨૦,૮૯૯

૩૧ માર્ચ, ૨૦૨૧ના રોજ પૂર્ણ થયેલ નિર્માસિક અને વાર્ષિક નાણાકીય વર્ષનાં ઓડિટેડ કોન્સોલિટેટેડ નાણાકીય પરિણામોનું સ્ટેટમેન્ટ તરફ સ્પષ્ટતાની નોંધ

- આ પરિણામો ૩૧ માર્ચ, ૨૦૨૧ના રોજ પૂર્ણ થયેલ કોન્સોલિટેટેડ ઓડિટેડ નાણાકીય સ્ટેટમેન્ટ્સ તથા ગ્રીપ નિર્માસિક પૂર્ણ વર્ષનાં કોન્સોલિટેટેડ ઓડિટેડ કન્ફીડન્સ વચગાળાનાં નાણાકીય પરિણામોના આધારે, જે કંપનીનાં (ઇન્ડિયાન એકાઉન્ટિંગ સ્ટાન્ડર્ડ્સ) નિયમો ૨૦૧૫ હેઠળ સુધિત અને સંપૂર્ણપણે તૈયાર કરેલ છે. આ પરિણામો અમારી કમિટી દ્વારા રિવ્યુ કરાયેલ છે તથા ૧૨ એપ્રિલ, ૨૦૨૧ના રોજ યોજાયેલ બોર્ડ ઓફ ડિરેક્ટર્સની મીટિંગમાં મંજૂર કરેલ છે. આ પરિણામો પર રહેલું સુધારકો ઓડિટરોએ બેલેન્સ રહિત ઓડિટ અભિપ્રાય રજૂ કરેલ છે.
- રોકડ પ્રવાહનું કોન્સોલિટેટેડ સ્ટેટમેન્ટ એનેક્સર એ બોર્ડેલ છે.
- ૨૦ ઓગસ્ટ, ૨૦૨૦ના રોજની અખીલા કોર્ટના કાર્યવાહીના અનુસંધાને, એપિક સિસ્ટમ કોર્પોરેશન (એપિક તરીકે સંદર્ભ) સંબંધિત કેસમાં, એપિકની વિશ્વસનીય માહિતીના અનાધિકૃત એકોસેસ તથા તેની કંપનીની પ્રોડક્ટ મેડેમન્ટના વિકાસમાં લેવાનાં આરોપ બદલ કંપનીએ ૩૧ માર્ચ, ૨૦૨૧ના રોજ પૂર્ણ થતા વર્ષ માટે નફા અને નુકસાનના સ્ટેટમેન્ટમાં સ્ટેટમેન્ટમાં આ કાયદેસર દાવા માટે ₹ ૧,૨૧૮ કરોડ (ચૂલેસ ડોલર ૧૬૫ મિલિયન)ની જોગવાઈ કરેલ છે. તેને નફા અને નુકસાનના સ્ટેટમેન્ટમાં "અપવાદરૂપ આઈટમ" તરીકે રજૂ કરેલ છે. કંપનીએ ૩ સપ્ટેમ્બર, ૨૦૨૦ના રોજ અખીલા કોર્ટમાં વળતર રૂપ તથા વિશ્વારૂપ એમ બંને નુકસાન માટેના એવોર્ડસની પુનઃસુનાવાઈ માટે પિટિશન ફાઇલ કરેલ છે. એપિક પદા અખીલા કોર્ટનો ચુકાદો જે વિશ્વારૂપ એવોર્ડને જે ભાગને અમાન્ય કરતો હતો તેની પુનઃસુનાવાઈ માટે ફાઇલ કરેલ છે. નવેમ્બર ૨૦૨૦માં કંપની અને એપિક દ્વારા ફાઇલ કરાયેલ પિટિશન અનુસરે એપિક દ્વારા નફાનામાં આવેલ વિશ્વારૂપ નુકસાની પહોંચ માટેની કાર્યવાહી પુનઃડિસ્ક્રીટ કોર્ટને સોંપવામાં આવેલ કંપની અને એપિક બંનેએ આ વિશ્વારૂપ નુકસાની સંબંધે ડિસ્ક્રીટ કોર્ટમાં તેમની ફિક્સ ફાઇલ કરાવેલ છે. આ મામલો ડિસ્ક્રીટ કોર્ટ દ્વારા ધ્યાન દેવા છે. ૮ એપ્રિલ, ૨૦૨૧ના રોજ એપિક અખીલા કોર્ટનાં વિશ્વારૂપ નુકસાનીના ₹ ૨,૦૫૫ કરોડ (ચૂલેસ ડોલર ૨૮૦ મિલિયન)ના એવોર્ડને જતો કરવાના અખીલા કોર્ટનાં હુકમના રિવ્યુ માટે તથા તેને ડિસ્ક્રીટ કોર્ટને સોંપવાની ચુકાદો જેમાં વિશ્વારૂપ નુકસાનને ₹ ૧,૦૨૮ કરોડ (ચૂલેસ ડોલર ૧૪૦ મિલિયન)થી વધુ નહીંની આકારણીની સુચના સહિતના ચુકાદાના રિવ્યુ માટે સુપ્રીમકોર્ટમાં પહોંચી ભૂંડું. કંપની આ મામલામાં કાયદેસર ઉપલબ્ધ તમામ વિકલ્પોની પ્રયોગ કરવાનું ચાલુ કરશે.
- બાતરોટી સેન્ટરે સામાજિક સુરક્ષા ૨૦૨૦ ધારો મંજૂર કરેલ છે. જેની કંપનીની પ્રોડિયન્સ ફંડ અને એક્સચેન્જી પરના પ્રદાન પર અસર થવાર છે. શ્રમ અને રોજગાર મંત્રાલયે ૧૩ નવેમ્બર, ૨૦૨૦ના રોજ સામાજિક સુરક્ષા ધારો, ૨૦૨૦ માટે નિયમોની સુધારના બદલે કરેલ છે તથા રોકાઈકલેડરો જે મંત્રાલયના સહકાર ધ્યાન દેવા છે તેમની પાસેથી સુચનો આપાત્રિત કરેલ છે. કંપની તથા તેની બાતરોટી સહકારીઓ જ્યારે આ બાબતના નિયમો સુધિત થયા ત્યારે તેની અસરનો તાત્કાલિક તથા તેનું મુલાકાત કરશે તથા તેના જે સમગ્રગાળામાં આ ધારો અમલી બને તે સમગ્રગાળાના નાણાકીય સ્ટેટમેન્ટ્સમાં તેની ચોક્કસ અસર દર્શાવશે તથા આ નાણાકીય અસર માટે નિર્ધારિત કરેલ સંબંધિત નિયમો પ્રકાશિત કરશે.

- ૭ ઓક્ટોબર, ૨૦૨૦ના રોજ યોજાયેલ બોર્ડ ઓફ ડિરેક્ટર્સની મીટિંગમાં, કંપનીનાં ૫.૩૩,૩૩,૩૩૩ ઇક્સિટી શેરોના બાયબેકની દરખાસ જે સરેરાશ રકમ ₹ ૧૬,૦૦૦ કરોડથી વધુ નહીં એમ, પ્રતિ શેર ₹ ૩,૦૦૦ના ઇક્સિટી શેર મુજબ કુલ ઇક્સિટી શેર મુદીના ૧.૪૪%ને મંજૂર કરેલ છે. શેરહાલ