



September 17, 2014

Securities and Exchange Board of India
Plot No. C4-A, "G" Block
Bandra Kurla Complex
Bandra East
MUMBAI 400 051

Dear Sirs,

Re: Exemption from applicability of Clause 5.16 of SEBI Circular No. CIR/CFD/DIL/8/2013 dated May 21, 2013

We are enclosing herewith an undertaking in connection with Clause 5.16 of SEBI Circular no. CIR/CFD/DIL/8/2013 dated May 21, 2013, duly certified by our Statutory Auditors, Deloitte Haskins & Sells LLP.

We are also enclosing certified copy of the Board Resolution wherein the Board has authorized among others, the Company Secretary to inter alia, sign all the court papers, documents, writings, applications, petitions, affidavits, representations, pleadings, etc. which are required to be signed, executed, delivered for carrying into effect the said Scheme in all respects whatsoever and /or for obtaining directions from the Hon'ble Court and to deliver a certified copy of this Resolution to any concerned party or authorities and for this purpose, to appear in person and/or represent the Company before the Hon'ble Courts or any other authority.

Thanking you,

Yours faithfully,
For TATA CONSULTANCY SERVICES LIMITED

Suprakash Mukhopadhyay
Vice President and Company Secretary

TATA CONSULTANCY SERVICES

Tata Consultancy Services Limited

11th Floor, Air India Building, Nariman Point, Mumbai 400 021, India

Tel: 91 22 6778 9393 Fax: 91 22 6778 9344 e-mail: corporate.office@tcs.com, web site: www.tcs.com

Registered Office: 9th Floor, Narimán Point, Nariman Point, Mumbai 400 021

Corporate Identification No. (CIN): L22210MH1999PLC084781



Undertaking

Undertaking in terms of para 5.16 (b) of the Securities and Exchange Board of India (SEBI) Circular No. CIR/CFD/DIL/5/2013 dated February 4, 2013, as amended vide Circular No. CIR/CFD/DIL/8/2013, dated May 21, 2013 (together, the "SEBI Circular")

Pursuant to paragraph 5.16 (b) of SEBI Circular we state that the provisions of 5.16(a) are not applicable to the Scheme of Amalgamation amongst Tata Consultancy Services Limited (TCS) and WTI for the following reasons:

- i) Where additional shares have been allotted to Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group of the listed Company, or

Not applicable, since no shares would be allotted to Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group of the listed Company, arising out of this merger.

- ii) Where the Scheme of Arrangement involves the listed Company and any other entity involving Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group

Not applicable, since the Scheme of Arrangement is with wholly owned subsidiary and does not involve any of its Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group.

- iii) Where the parent listed Company, has acquired the equity shares of the subsidiary, by paying consideration in cash or in kind in the past to any of the shareholders of the subsidiary who may be Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group of the parent listed Company, and if that subsidiary is being merged with the parent listed Company under the Scheme.

The shares of WTI Advanced Technology Limited were acquired by TCS from its Promoters in June 2004 which was before the listing of the TCS in August 2004. Since the requirement of the clause is that the acquisition is done by a Parent Listed Company and the Company was not listed at the time of such acquisition, this clause is not applicable.

For TATA CONSULTANCY SERVICES LIMITED

Suprakash Mukhopadhyay
Vice President and Company Secretary

REF: JP/ 7286

AUDITORS' CERTIFICATE

Tel: +91 (022) 6185 4000
Fax: +91 (022) 6185 4101

In connection with the proposed "Scheme of Amalgamation" (the "Proposed Scheme"), between **Tata Consultancy Services Limited ("TCS" or "the Company")** and **WTI Advanced Technologies Limited ("WTI")** under Section 391 read with Section 394 of the Companies Act, 1956, we, **Deloitte Haskins & Sells LLP**, Chartered Accountants (Firm Registration Number : 117366W-100018), the statutory auditors of the Company, having its registered office at **Indiabulls Finance Centre, 32nd Floor, Tower 3, Senapati Bapat Marg, Elphinstone Mill Compound, Elphinstone (West), Mumbai 400 013**, have examined the books of account, the Proposed Scheme and other relevant records and document maintained by the Company in the usual course of its business for the purpose of certifying the accompanying "Undertaking under Para 5.16 of SEBI Circular No. CIR/CFD/DIL/5/ 2013 dated February 4, 2013, as modified vide SEBI Circular No. CIR/CFD/DIL/8/2013 dated May 21, 2013 (referred to as "Modified Para 5.16")" (the "Statement") duly stamped and initialed for identification.

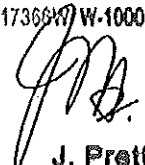
The Management of the Company is responsible for the preparation of the Statement and maintenance of proper books of account and such other relevant records as prescribed by applicable laws, which includes collecting, collating and validating data and designing, implementing and monitoring of internal control relevant to the preparation of the Statement that is free from material misstatement, whether due to fraud or error. Compliance with the SEBI Circular No. CIR/CFD/DIL/5/ 2013 dated February 4, 2013, as modified vide SEBI Circular No. CIR/CFD/DIL/8/2013 dated May 21, 2013 is also the responsibility of the Company's Management.

Our responsibility, for the purpose of this certificate, is limited to certifying the particulars contained in the Statement on the basis of the books of account, the Proposed Scheme and other relevant records and documents maintained by the Company. We conducted our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purpose and Standards on Auditing, issued by the Institute of Chartered Accountants of India, which includes the concept of test check and materiality.

Based on our examination and according to the information and explanations given to us, we certify that the undertaking provided by the Company in the Statement that the three cases mentioned in sub - para (a) of the Modified Para 5.16 are not applicable to the Proposed Scheme for the reasons stated in the said Statement, is in accordance with the books of account, the Proposed Scheme, and other relevant records and documents maintained by the Company.

This Certificate is issued at the request of the Management of the Company for onward submission to the Stock Exchanges with the Proposed Scheme, and should not be used for any other purpose without our prior written consent.

For Deloitte Haskins & Sells LLP
Chartered Accountants
ICAI Regn. No. 117366W-100018



J. Pretto
Partner
Membership No. 077491

MUMBAI, September 18, 2014

Regd. Office: 12, Dr. Annie Besant Road, Opp. Shiv Sagar Estate, Worli, Mumbai - 400 018, India

Deloitte Haskins & Sells (Registration No. BA 97449) a partnership firm was converted into Deloitte Haskins & Sells LLP (LLP

Identification No. AAB-8737) a limited liability partnership with effect from 20th November 2013.