

# Deloitte Haskins & Sells LLP

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Ref: JP / 6848

## **INDEPENDENT AUDITORS' REPORT TO THE BOARD OF DIRECTORS OF TATA CONSULTANCY SERVICES LIMITED**

We have been engaged by Tata Consultancy Services Limited (the "Company") to evaluate the proposed accounting treatment to give effect to the scheme of amalgamation of WTI Advanced Technology Limited with the Company, (the "Scheme") approved by the Board of Directors of the respective Companies at their meetings held on July 17, 2014 and contained in clause 17 of the scheme as extracted in the accompanying statement (the "Extract").

### **Management's Responsibility for the Proposed Accounting Treatment**

Management of the Company is responsible for preparation of the Scheme in compliance with the provisions of the Companies Act, 1956, the Listing Agreement and other applicable legislations and regulations and give effect thereof in its books of account in accordance with the requirements of the Accounting Standards notified by the Central Government under the Companies Act, 1956 (which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014), and for an accurate reproduction of the proposed accounting treatment from the scheme into the Extract.

### **Auditor's Responsibility**

Our responsibility is to express our opinion, whether the accounting treatment proposed as contained in the Extract, complies with the Accounting Standards notified by the Central Government under the Companies Act, 1956 (which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014).

We carried out our assurance procedures in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes and Standards on Auditing issued by the Institute of Chartered Accountants of India.

Our procedures have been planned to obtain all information and explanations that we considered necessary to support our opinion.

We believe that the information and explanations provided to us were sufficient and appropriate to provide a basis for our opinion.



**Criteria and Scope**

The criteria against which the proposed accounting treatment as contained in the Extract were evaluated are the provisions of Accounting Standard (AS) 14 on Accounting for Amalgamations and other applicable Accounting Standards prescribed by the Central Government under the Companies Act, 1956 (which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014).

**Opinion**

In our opinion, on the basis of the facts set forth in the Scheme and other information furnished to us by appropriate officials of the Company, the proposed accounting treatment for the said amalgamation as contained in the Extract is in compliance with the provisions of the Accounting Standards notified by the Central Government under the Companies Act, 1956 (which are deemed to be applicable as per Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014).

**Restriction on Distribution**

This report is issued at the request of company for submission to the stock exchanges in accordance with clause 24(f) of the Listing Agreement and is not intended to be and should not be used by anyone other than these specified parties.

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



**J. Pretto**  
Partner

Membership No. 077491

MUMBAI, July 30, 2014