



**EXTRACT OF THE ACCOUNTING TREATMENT FOR THE SCHEME OF AMALGAMATION OF WTI
ADVANCED TECHNOLOGY LIMITED (TRANSFEROR COMPANY) WITH TATA CONSULTANCY
SERVICES LIMITED (TRANSFeree COMPANY) AND THEIR RESPECTIVE SHAREHOLDERS**

[Referred to in Independent Auditors' Report - Ref: JP / 6848]

17. ACCOUNTING TREATMENT

The Transferee Company shall follow pooling of interest method of accounting for the amalgamation as per Accounting Standard – 14 prescribed by Companies (Accounting Standards) Rules, 2006.

- 17.1 All Assets and Liabilities, including Reserves, of the Transferor Company shall be recorded in the books of account of the Transferee Company at their existing carrying amounts and in the same form.
- 17.2 The equity shares held by the Transferee Company in Transferor Company will stand cancelled and there shall be no further obligation in that behalf.
- 17.3 The inter-corporate deposits / loans and advances / balance outstanding between the Transferor Company and the Transferee Company will stand cancelled and there shall be no further obligation in that behalf.
- 17.4 The difference between the net assets (assets less liabilities) and reserves of the Transferor Company transferred to the Transferee Company, after making the adjustments as mentioned in clauses 17.2 and 17.3 above shall be adjusted in the reserves.
- 17.5 In case of any difference in accounting policy between the Transferor Company and the Transferee Company, the impact of the same till the Appointed Date will be quantified and adjusted in the reserves of the Transferee Company to ensure that the financial statements of the Transferee Company reflect the financial position on the basis of consistent accounting policy.

For Tata Consultancy Services Limited

**Suprakash Mukhopadhyay
Vice President and Company Secretary**

MUMBAI, July 30, 2014

TATA CONSULTANCY SERVICES

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