

**INFOSYS TECHNOLOGIES LIMITED**

*in Rs. crore*

Balance Sheet as at	Schedule	March 31, 2005	March 31, 2004
<b>SOURCES OF FUNDS</b>			
<b>SHAREHOLDERS' FUNDS</b>			
Share capital	1	135.29	33.32
Reserves and surplus	2	<u>5,106.44</u>	<u>3,220.11</u>
		<u><b>5,241.73</b></u>	<u><b>3,253.43</b></u>
<b>APPLICATIONS OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Original cost	3	2,182.72	1,570.23
Less: Depreciation and amortization		<u>1,005.82</u>	<u>803.41</u>
Net book value		1,176.90	766.82
Add: Capital work-in-progress		<u>317.52</u>	<u>203.48</u>
		<u>1,494.42</u>	<u>970.30</u>
<b>INVESTMENTS</b>	4	<b>1,328.70</b>	<b>1,027.38</b>
<b>DEFERRED TAX ASSETS</b>	5	<b>34.03</b>	<b>35.63</b>
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
Sundry debtors	6	1,252.82	632.51
Cash and bank balances	7	1,481.54	1,638.01
Loans and advances	8	<u>996.26</u>	<u>693.22</u>
		<u>3,730.62</u>	<u>2,963.74</u>
<b>LESS: CURRENT LIABILITIES AND PROVISIONS</b>			
Current liabilities	9	578.56	560.44
Provisions	10	<u>767.48</u>	<u>1,183.18</u>
<b>NET CURRENT ASSETS</b>		<u>2,384.58</u>	<u>1,220.12</u>
		<u><b>5,241.73</b></u>	<u><b>3,253.43</b></u>
<b>SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</b>	22		

The schedules referred to above form an integral part of the balance sheet

As per our report attached

for BSR & Co.  
(formerly Bharat S Raut & Co.)  
Chartered Accountants

S. Balasubrahmanyam  
Partner  
Membership No. 53315

N. R. Narayana Murthy  
Chairman  
and Chief Mentor

Nandan M. Nilekani  
Chief Executive Officer,  
President and Managing  
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S. Gopalakrishnan  
Chief Operating Officer  
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Deepak M. Satwalekar  
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K. Dinesh  
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Bangalore  
April 14, 2005

S. D. Shibulal  
Director

T. V. Mohandas Pai  
Director and  
Chief Financial Officer

Srinath Batni  
Director

V. Balakrishnan  
Company Secretary and  
Senior Vice President – Finance

**INFOSYS TECHNOLOGIES LIMITED**

*in Rs. crore, except per share data*

<b>Profit and Loss Account for the year ended</b>	<b>Schedule</b>	<b>March 31, 2005</b>	<b>March 31, 2004</b>
<b>INCOME</b>			
Software Services And Products			
Overseas		6,725.91	4,694.69
Domestic		<u>133.75</u>	<u>66.20</u>
		6,859.66	4,760.89
Software Development Expenses	11	<u>3,654.93</u>	<u>2,495.31</u>
<b>GROSS PROFIT</b>		<b>3,204.73</b>	<b>2,265.58</b>
Selling And Marketing Expenses	12	392.12	335.08
General And Administration Expenses	13	<u>487.50</u>	<u>346.85</u>
		879.62	681.93
<b>OPERATING PROFIT BEFORE INTEREST, DEPRECIATION AND AMORTIZATION</b>		<b>2,325.11</b>	<b>1,583.65</b>
Interest		-	-
Depreciation And Amortization		<u>268.22</u>	<u>230.90</u>
<b>OPERATING PROFIT AFTER INTEREST, DEPRECIATION AND AMORTIZATION</b>		<b>2,056.89</b>	<b>1,352.75</b>
Other Income	14	127.50	127.39
Provision For Investments		<u>(0.10)</u>	<u>9.67</u>
<b>NET PROFIT BEFORE TAX AND EXCEPTIONAL ITEM</b>		<b>2,184.49</b>	<b>1,470.47</b>
Provision For Taxation On The Above	15	<u>325.30</u>	<u>227.00</u>
<b>NET PROFIT AFTER TAX AND BEFORE EXCEPTIONAL ITEM</b>		<b>1,859.19</b>	<b>1,243.47</b>
Exceptional Item - Income from sale of investment in Yantra Corporation (net of taxes)		<u>45.19</u>	<u>-</u>
<b>NET PROFIT AFTER TAX AND EXCEPTIONAL ITEM</b>		<b>1,904.38</b>	<b>1,243.47</b>
<b>Balance Brought Forward</b>		<b>70.51</b>	<b>-</b>
Less: Residual dividend paid for fiscal 2004		2.32	-
Additional dividend tax		<u>2.27</u>	<u>-</u>
		<u>65.92</u>	<u>-</u>
<b>AMOUNT AVAILABLE FOR APPROPRIATION</b>		<b>1,970.30</b>	<b>1,243.47</b>
Dividend			
Interim		133.93	96.09
Final		<u>175.87</u>	<u>99.96</u>
One-time special dividend		-	<u>666.41</u>
Total dividend		309.80	862.46
Dividend tax		42.17	110.50
Amount transferred to general reserve		190.44	200.00
Balance in Profit and Loss Account		<u>1,427.89</u>	<u>70.51</u>
		<b>1,970.30</b>	<b>1,243.47</b>
<b>EARNINGS PER SHARE *</b>			
Equity shares of par value Rs. 5/- each			
Before exceptional items			
Basic		69.26	46.84
Diluted		67.46	46.26
After exceptional items			
Basic		70.95	46.84
Diluted		69.10	46.26
Number of shares used in computing earnings per share			
Basic		26,84,20,167	26,54,47,776
Diluted		27,55,83,543	26,87,87,016

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

22

\* refer to note 22.3.21

The schedules referred to above form an integral part of the profit and loss account.

As per our report attached

for BSR & Co.  
(formerly Bharat S Raut & Co.)  
Chartered Accountants

S. Balasubrahmanyam  
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**INFOSYS TECHNOLOGIES LIMITED**

*in Rs. crore*

<b>Cash Flow Statement for the year ended</b>	<b>Schedule</b>	<b>March 31, 2005</b>	<b>March 31, 2004</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net profit before tax and exceptional item		2,184.49	1,470.47
Adjustments to reconcile net profit before tax to cash provided by operating activities			
(Profit)/Loss on sale of fixed assets		0.57	(0.04)
Depreciation and amortization		268.22	230.90
Interest and dividend income		(109.06)	(100.28)
Provision for investments		(0.10)	9.67
Effect of exchange differences on translation of foreign currency cash and cash equivalents		(3.96)	6.59
Changes in current assets and liabilities			
Sundry debtors		(620.31)	(120.37)
Loans and advances	16	(109.70)	(1.34)
Current liabilities and provisions	17	33.50	245.50
Income taxes paid during the year	18	(283.95)	(107.13)
<b>NET CASH GENERATED BY OPERATING ACTIVITIES</b>		<b>1,359.70</b>	<b>1,633.97</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of fixed assets and change in capital work-in-progress	19	(793.89)	(429.87)
Proceeds on disposal of fixed assets		0.98	1.43
Investment in subsidiaries (refer note 22.3.17)		(63.33)	(83.49)
Investments in securities	20	(237.89)	(920.36)
Interest and dividend income		109.06	100.28
Cash flow before exceptional items		<u>(985.07)</u>	<u>(1,332.01)</u>
Exceptional Item - Income from sale of investment in Yantra Corporation		49.48	-
Less: Tax on the above		4.29	-
Net income from sale of Investment in Yantra Corporation		<u>45.19</u>	<u>-</u>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(939.88)</b>	<b>(1,332.01)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from issuance of share capital on exercise of stock options (note 22.3.23b)		440.48	122.27
Dividends paid during the year		(902.62)	(192.14)
Dividend Tax paid during the year		(117.96)	(24.61)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		<b>(580.10)</b>	<b>(94.48)</b>
Effect of exchange differences on translation of foreign currency cash and cash equivalents		<u>3.96</u>	<u>(6.59)</u>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(156.32)</b>	<b>200.89</b>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		<u>1,839.40</u>	<u>1,638.51</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	21	<b>1,683.08</b>	<b>1,839.40</b>
<b>SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS</b>	22		

The schedules referred to above form an integral part of the cash flow statement.

As per our report attached

for BSR & Co.  
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**INFOSYS TECHNOLOGIES LIMITED**

*in Rs. crore*

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**Schedules to the Balance Sheet as at** **March 31, 2005** **March 31, 2004**

**1 SHARE CAPITAL**

## Authorized

Equity shares, Rs. 5/- par value

30,00,00,000 (10,00,00,000) equity shares

150.00
50.00

## Issued, Subscribed and Paid Up

Equity shares, Rs. 5/- par value\*

27,05,70,549 (6,66,41,056) equity shares fully paid up

135.29

33.32

[Of the above, 25,84,92,302 (5,78,88,200) equity shares, fully paid up have been issued as bonus shares by capitalization of the general reserve]

135.29
33.32

Forfeited shares amounted to Rs. 1,500/- (Rs. 1,500/-)

\* For details of options in respect of equity shares, refer to note 22.3.11

\* also refer to note 22.3.21 for details of basic and diluted shares

**2 RESERVES AND SURPLUS**

Capital reserve

5.94
5.94

Share premium account - As at April 1,

460.90

338.83

Add: Receipts on exercise of stock options issued to employees

438.81
122.07
899.71
460.90

General reserve - As at April 1,

2,682.76

2,482.76

Less: capitalized for issue of bonus shares

100.30

-

Add: transfer from the profit and loss account

190.44
200.00
2,772.90
2,682.76

Balance in profit and loss account

1,427.89
70.51
5,106.44
3,220.11

**INFOSYS TECHNOLOGIES LIMITED**
**Schedules to the Balance Sheet**
**3 FIXED ASSETS**
*in Rs. crore*

Particulars	Original cost				Depreciation and amortization				Net book value	
	As at April 1, 2004	Additions during the year	Deductions/ Retirement during the year	As at March 31, 2005	As at April 1, 2004	For the year	Deductions/ Retirement during the year	As at March 31, 2005	As at March 31, 2005	As at March 31, 2004
Land : free-hold*	20.05	9.59	-	29.64	-	-	-	-	29.64	20.05
leasehold	70.20	26.51	7.02	89.69	-	-	-	-	89.69	70.20
Buildings*	459.61	272.21	0.34	731.48	80.47	38.14	0.18	118.43	613.05	379.14
Plant and machinery*	281.39	120.11	12.79 **	388.71	165.10	63.30	12.24 **	216.16	172.55	116.29
Computer equipment	444.86	170.58	41.16 **	574.28	363.79	103.98	41.15 **	426.62	147.66	81.07
Furniture and fixtures*	251.55	87.52	12.98 **	326.09	151.64	62.70	12.15 **	202.19	123.90	99.91
Vehicles	0.43	0.35	0.09	0.69	0.27	0.10	0.09	0.28	0.41	0.16
Intangible assets										
Intellectual property rights	42.14	-	-	42.14	42.14	-	-	42.14	-	-
	<b>1,570.23</b>	<b>686.87</b>	<b>74.38</b>	<b>2,182.72</b>	<b>803.41</b>	<b>268.22</b>	<b>65.81</b>	<b>1,005.82</b>	<b>1,176.90</b>	<b>766.82</b>
Previous year	<b>1,273.31</b>	<b>302.95</b>	<b>6.03</b>	<b>1,570.23</b>	<b>577.15</b>	<b>230.90</b>	<b>4.64</b>	<b>803.41</b>		

Note: Buildings include Rs. 250/- being the value of 5 shares of Rs. 50/- each in Mittal Towers Premises Co-operative Society Limited.

\* includes certain assets provided on operating lease to Progoen Limited, a subsidiary company. Please refer to note 22.3.6 for detail

\*\* amount includes the retiral of assets which are not in active use, with original cost of Rs. 59.40 and accumulated depreciation of Rs. 58.86

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore*
**Schedules to the Balance Sheet as at**
**March 31, 2005**
**March 31, 2004**
**4 INVESTMENTS**
**Trade (unquoted) – at cost**

Long- term investments		
In subsidiaries		
Progeon Limited, India.		
2,44,99,993 ( 2,44,99,993) equity shares of Rs. 10/- each, fully paid,	24.50	24.50
Infosys Technologies (Shanghai) Co. Limited, China	23.01	4.55
Infosys Technologies (Australia) Pty Limited, Australia		
1,01,08,869 (1,01,08,869) equity shares of A\$ 0.11 par value, fully paid,	66.69	66.69
Infosys Consulting, Inc. USA		
1,00,00,000 ( nil) common stock of US \$1.00 par value, fully paid	44.87	-
	<u>159.07</u>	<u>95.74</u>
In other investments*	16.10	30.01
Less: Provision for investments	14.06	27.97
	<u>2.04</u>	<u>2.04</u>

**Non-trade (unquoted), current investments, at the lower of cost and fair value**

Liquid mutual funds *	1,167.59	929.60
	<u>1,328.70</u>	<u>1,027.38</u>
Aggregate amount of unquoted investments	1,328.70	1,027.38

\* refer to note 22.3.17 for details of investments

**5 DEFERRED TAX ASSETS**

Fixed assets	31.15	26.89
Investments	-	6.60
Sundry debtors	2.88	2.14
	<u>34.03</u>	<u>35.63</u>

**6 SUNDRY DEBTORS**

Debts outstanding for a period exceeding six months		
Unsecured		
considered doubtful	10.66	9.07
Other debts		
Unsecured		
considered good (including dues from subsidiary companies)*	1,252.82	632.51
considered doubtful	8.24	4.29
	1,271.72	645.87
Less: Provision for doubtful debts	18.90	13.36
	<u>1,252.82</u>	<u>632.51</u>
* For details of dues from subsidiary companies, refer to note 22.3.7	-	-
Includes dues from companies where directors are interested	-	-

**7 CASH AND BANK BALANCES**

Cash on hand	-	-
Balances with scheduled banks in Indian Rupees		
In current accounts *	77.61	179.25
In deposit accounts	1,213.39	1,299.28
Balances with non-scheduled banks in foreign currency **		
In current accounts	190.54	159.44
In deposit accounts	-	0.04
	<u>1,481.54</u>	<u>1,638.01</u>
*includes balance in unclaimed dividend account	3.33	1.98
*includes balance in escrow account	-	0.04

\*\*refer to note 22.3.14 for details of balances in non-scheduled banks

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore*
**Schedules to the Balance Sheet as at**
**March 31, 2005**
**March 31, 2004**
**8 LOANS AND ADVANCES**

Unsecured, considered good		
Advances		
prepaid expenses	33.40	37.32
for supply of goods and rendering of services	2.31	5.83
Others *	<u>10.43</u>	<u>4.51</u>
	46.14	47.66
Unbilled revenues	139.01	92.86
Advance income tax	403.17	209.98
Loans and advances to employees **		
housing and other loans	57.84	83.26
salary advances	40.67	33.62
Electricity and other deposits	16.09	9.08
Rental deposits	14.11	14.93
Deposits with financial institutions and body corporate	267.93	201.39
Other assets	<u>11.30</u>	<u>0.44</u>
	996.26	693.22
Unsecured, considered doubtful		
Loans and advances to employees	<u>0.23</u>	<u>0.09</u>
	996.49	693.31
Less: Provision for doubtful loans and advances to employees	<u>0.23</u>	<u>0.09</u>
	<u><b>996.26</b></u>	<u><b>693.22</b></u>
* Of which, advances to subsidiary companies, refer to note 22.3.7	2.24	0.85
** includes dues by non-director officers of the company	-	-
Maximum amounts due by non-director officers at any time during the year	-	0.06

**9 CURRENT LIABILITIES**

Sundry creditors		
for goods and services *	0.96	11.36
for accrued salaries and benefits		
salaries	11.49	14.58
bonus and incentives	182.34	239.80
unavailed leave	60.78	41.45
for other liabilities		
provision for expenses	117.88	59.41
retention monies	15.27	6.88
withholding and other taxes payable	51.42	34.70
for purchase of intellectual property rights	19.31	19.21
others	<u>4.58</u>	<u>3.02</u>
	464.03	430.41
Advances received from clients	28.64	65.19
Unearned revenue	82.56	62.86
Unclaimed dividend	<u>3.33</u>	<u>1.98</u>
	<u><b>578.56</b></u>	<u><b>560.44</b></u>
* Of which, dues to subsidiary companies, refer to note 22.3.7	0.94	11.34

**10 PROVISIONS**

Proposed dividend	175.87	766.37
Provision for		
tax on dividend	24.67	98.19
income taxes	546.43	313.49
post-sales client support and warranties	<u>20.51</u>	<u>5.13</u>
	<u><b>767.48</b></u>	<u><b>1,183.18</b></u>

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore*
**Schedules to Profit and Loss Account for the year ended**
**March 31, 2005**
**March 31, 2004**
**11 SOFTWARE DEVELOPMENT EXPENSES**

Salaries and bonus including overseas staff expenses	2,756.48	2,015.47
Staff welfare	20.24	13.17
Contribution to provident and other funds	77.45	49.90
Overseas travel expenses	224.41	168.19
Consumables	13.38	8.94
Software packages		
for own use	110.85	64.84
for service delivery to clients	15.27	16.04
Technical sub-contractors	99.67	59.50
Technical sub-contractors - subsidiaries	252.22	50.39
Computer maintenance	14.01	11.89
Communication expenses	41.56	32.18
Provision for post-sales client support and warranties	22.04	0.30
Rent	7.35	4.50
	<u>3,654.93</u>	<u>2,495.31</u>

**12 SELLING AND MARKETING EXPENSES**

Salaries and bonus including overseas staff expenses	227.29	207.25
Staff welfare	0.45	0.59
Contribution to provident and other funds	1.60	1.73
Overseas travel expenses	50.14	40.45
Consumables	0.17	0.19
Software packages		
for own use	0.16	0.18
Computer maintenance	-	0.02
Communication expenses	0.05	0.01
Traveling and conveyance	8.24	1.43
Rent	10.24	15.19
Telephone charges	4.55	5.06
Professional charges	16.60	5.75
Printing and stationery	1.27	0.99
Advertisements	1.02	0.53
Brand building	33.65	34.23
Office maintenance	0.27	0.24
Power and fuel	-	0.04
Insurance charges	0.17	0.11
Rates and taxes	0.03	0.08
Bank charges and commission	-	0.02
Commission charges	24.67	7.27
Marketing expenses	10.52	5.99
Sales promotion expenses	1.03	0.69
Miscellaneous expenses	-	7.04
	<u>392.12</u>	<u>335.06</u>



**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore*
**Schedules to Profit and Loss Account for the year ended**
**March 31, 2005**
**March 31, 2004**
**13 GENERAL AND ADMINISTRATION EXPENSES**

Salaries and bonus including overseas staff expenses	91.43	73.11
Contribution to provident and other funds	7.06	4.64
Overseas travel expenses	9.21	6.36
Traveling and conveyance	38.40	22.27
Rent	16.09	19.19
Telephone charges	45.77	29.21
Professional charges	55.68	33.92
Printing and stationery	6.62	5.87
Advertisements	10.73	5.50
Office maintenance	42.68	28.83
Repairs to building	13.54	10.28
Repairs to plant and machinery	7.69	4.85
Power and fuel	40.20	28.68
Insurance charges	29.14	23.73
Rates and taxes	8.00	5.38
Donations	21.09	14.29
Auditor's remuneration		
statutory audit fees	0.36	0.31
certification charges	0.03	0.03
others	0.07	0.24
out-of-pocket expenses	0.02	0.02
Provision for bad and doubtful debts	23.62	15.99
Provision for doubtful loans and advances	0.10	0.14
Bank charges and commission	1.09	0.73
Commission to non-whole time directors	1.24	1.49
Postage and courier	5.05	3.91
Books and periodicals	2.65	1.51
Research grants	0.84	0.54
Freight charges	0.72	0.84
Professional membership and seminar participation fees	6.06	3.57
Miscellaneous expenses (refer to note 22.3.16)	2.32	1.42
	<u>487.50</u>	<u>346.85</u>

**14 OTHER INCOME**

Interest received on deposits with banks and others*	72.10	82.88
Dividend received on investment in liquid mutual funds (non-trade unquoted)	36.96	17.40
Miscellaneous income (refer to note 22.3.16)	9.62	7.68
Exchange differences (refer to note 22.2)	8.82	19.43
	<u>127.50</u>	<u>127.39</u>
*Tax deducted at source	16.29	16.55

**15 PROVISION FOR TAXATION**

Current year		
Income taxes	326.70	226.31
Deferred taxes	(1.40)	1.18
	<u>325.30</u>	<u>227.49</u>
Prior years	-	(0.49)
	<u>325.30</u>	<u>227.00</u>

**INFOSYS TECHNOLOGIES LIMITED**
*in Rs. crore*
**Schedules to Cash Flow Statements for the year ended**
**March 31, 2005**
**March 31, 2004**
**16 CHANGE IN LOANS AND ADVANCES**

As per the Balance Sheet	996.26	693.22
Less: Deposits with financial institutions and body corporate, included in cash and cash equivalents*	(201.54)	(201.39)
advance for acquisition of company	-	-
Advance income taxes separately considered	<u>(403.17)</u>	<u>(209.98)</u>
	391.55	281.85
Less: Opening balance considered	<u>(281.85)</u>	<u>(280.51)</u>
	<u>109.70</u>	<u>1.34</u>

\* refer to note 22.3.23c on restricted cash

**17 CHANGE IN CURRENT LIABILITIES AND PROVISIONS**

As per the Balance Sheet	1,346.04	1,743.62
Add/ (Less): Provisions separately considered in the cash flow Statement		
Proceeds received on investment pending regulatory approval	-	-
Income taxes	(546.43)	(313.49)
Dividends	(175.87)	(766.37)
Dividend tax	<u>(24.67)</u>	<u>(98.19)</u>
	599.07	565.57
Less: opening balance considered	<u>(565.57)</u>	<u>(320.07)</u>
	<u>33.50</u>	<u>245.50</u>

**18 INCOME TAXES PAID**

Charge as per the Profit and Loss Account	325.30	227.00
Add: Increase in advance income taxes	53.29	(80.01)
Increase/(Decrease) in deferred taxes	(1.60)	(1.18)
Less: (Increase)/Decrease in income tax provision	<u>(93.04)</u>	<u>(38.68)</u>
	<u>283.95</u>	<u>107.13</u>

**19 PURCHASE OF FIXED ASSETS AND CHANGE IN CAPITAL WORK-IN-PROGRESS**

As per the schedule 3 to Balance Sheet*	679.85	302.95
Less: Opening Capital work-in-progress	(203.48)	(76.56)
Add: Closing Capital work-in-progress	<u>317.52</u>	<u>203.48</u>
	<u>793.89</u>	<u>429.87</u>

\* Excludes Rs 7.02 towards movement of land from lease hold to free hold

**20 INVESTMENTS IN / DISPOSAL OF SECURITIES \***

As per the Balance Sheet	1,328.70	1,027.38
Add: Provisions on investments	(0.10)	9.67
Proceeds received on investment pending regulatory approval	-	-
	1,328.60	1,037.05
Less: Investment in subsidiaries	(63.33)	(83.49)
Opening balance considered	<u>(1,027.38)</u>	<u>(33.20)</u>
	<u>237.89</u>	<u>920.36</u>

\* refer to note 22.3.17 for investment and redemptions

**21 CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR**

As per the Balance Sheet	1,481.54	1,638.01
Add: Deposits with financial institutions and body corporate, included herein*	<u>201.54</u>	<u>201.39</u>
	<u>1,683.08</u>	<u>1,839.40</u>

\* refer to note 22.3.23c on restricted cash